

Reinforcing ESG Foundation for Brighter **Future**



2024
Sustainability
Report





Disclaimer

This Sustainability Report contains information on plans, projections, strategies, and objectives of PT Kideco Jaya Agung which are not historical facts and should be understood as statement regarding the future based on the applicable laws. There can be no assurance that the anticipated or indicated results from the Company's future statements will be achieved. The terms "the Company", "KIDECO, and "Us" refer to PT Kideco Jaya Agung.

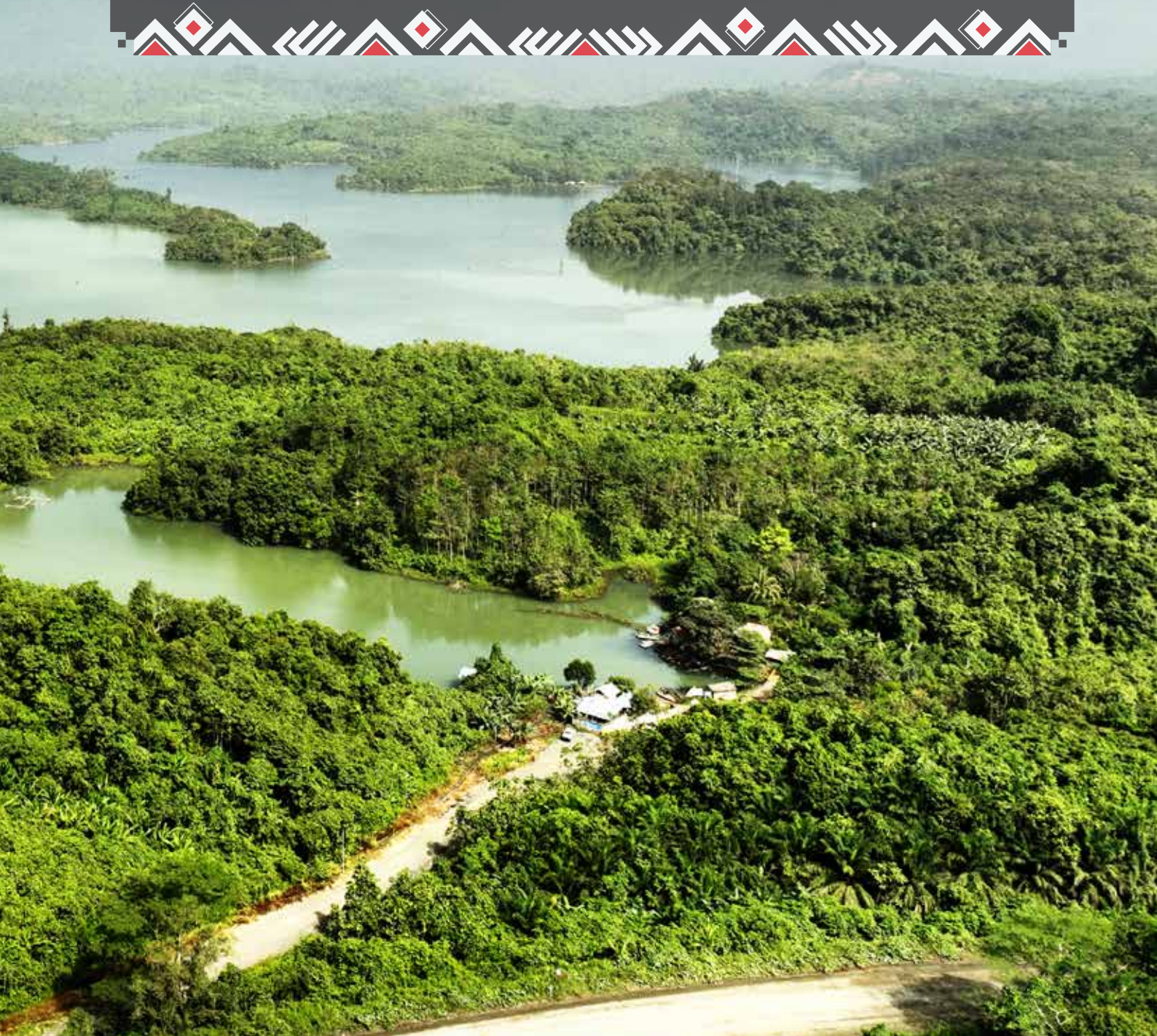
The tables and charts in this Report present numerical data which follows Indonesian writing standards. Numerical texts are presented in English and Bahasa Indonesia writing standards based on the context.



Reinforcing ESG Foundation for Brighter **Future**

In 2024, KIDECO continues to affirm its commitment in ESG (Environmental, Social, and Governance) aspect as a foundation to build sustainable future. We are not only focusing on profitable business growth, but also ensures that each of our step prioritizes concern for the environment, social responsibility, and transparent governance. By implementing various eco-friendly initiatives such as efficient management of natural resources, as well as social programs that improve the welfare of nearby society, KIDECO strives to establish wider positive impacts.

By integrating ESG principles into every operation and strategy, KIDECO intends to create a more inclusive and sustainable business model. In 2024, KIDECO also focuses on transparency of ESG reports to ensure that all stakeholders can monitor and assess the impact of the adopted policies. Through continuous innovation in responsible resource management, KIDECO is committed to build a greener, more equitable and sustainable future that benefits not only the Company, but also the community and the environment.





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Sustainability Performance

Sustainability Policies and Strategies [A.1]

Through initiatives to achieve net zero emissions, KIDECO has implemented a Sustainability Policy and Strategy to run business processes based on environmental, social, and governance (ESG) aspects. Since 2022, KIDECO's management has signed a joint commitment with all business partners to implement ESG. This is in line with Indika Energy's target of net zero emissions by 2050. KIDECO's Sustainability Policy is outlined in the Integrated Management System (IMS) Policy.

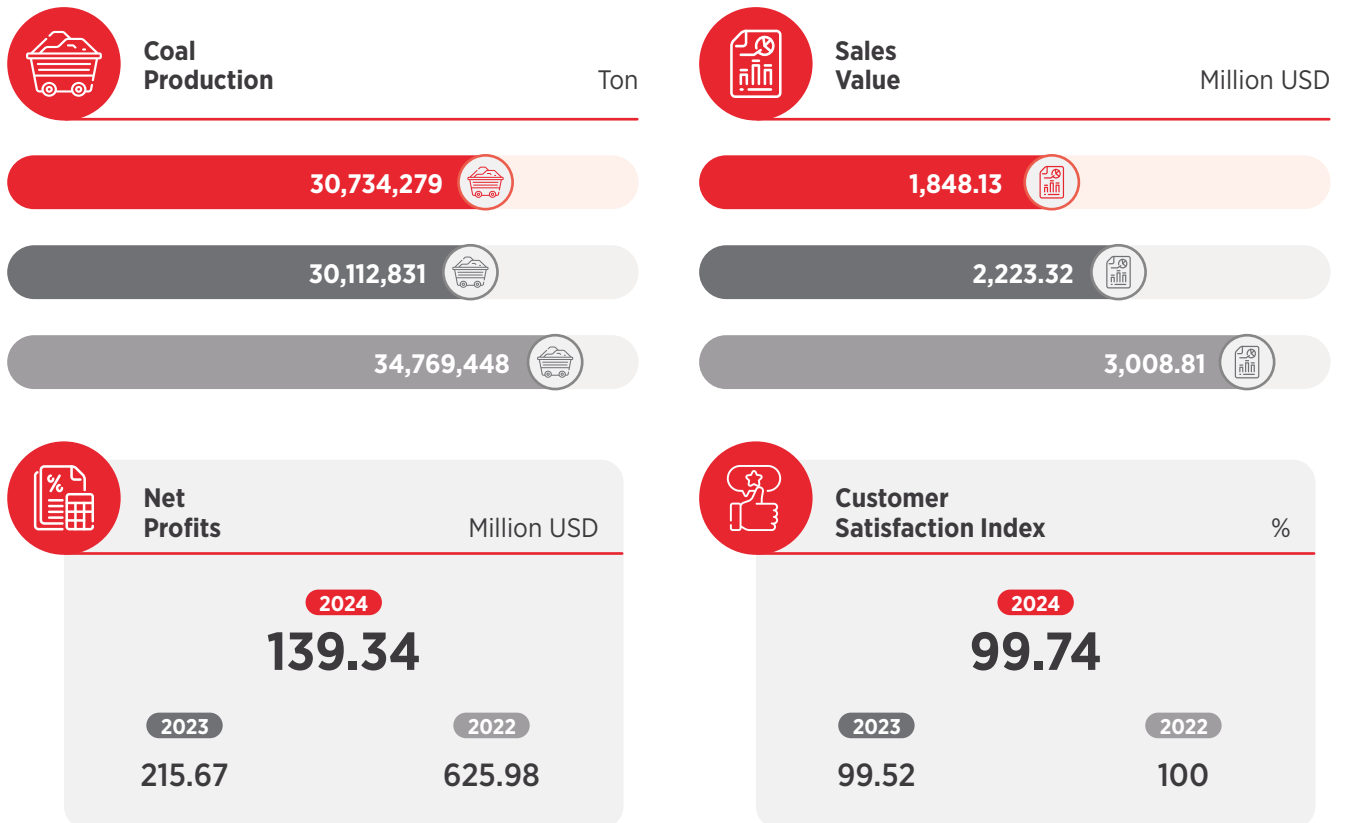
KIDECO believes that the implementation of sustainability has various challenges, especially in carrying out more environmentally friendly operations. Therefore, KIDECO implements various strategies in order to realize sustainable operational activities, such as formulating 5-year targets, which is a 40% reduction in emissions from the 2020 baseline. [E.5][2-22]

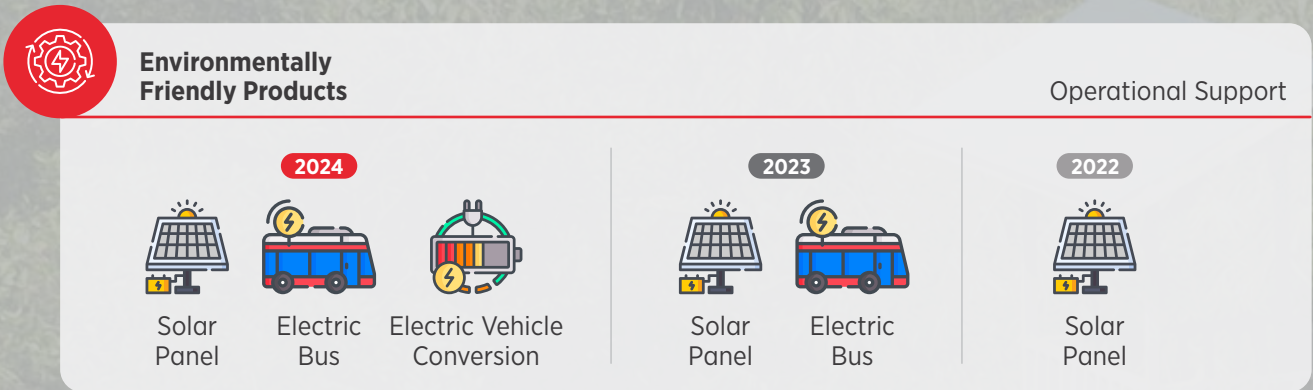
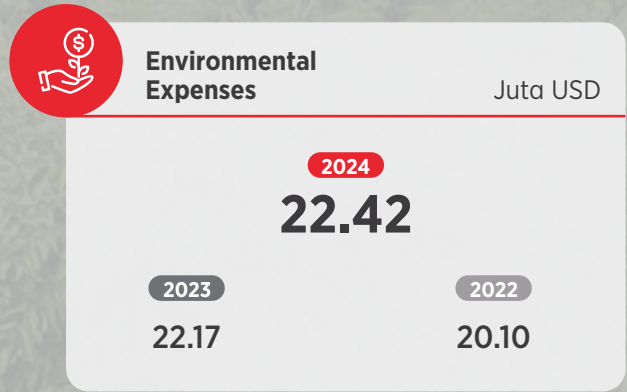
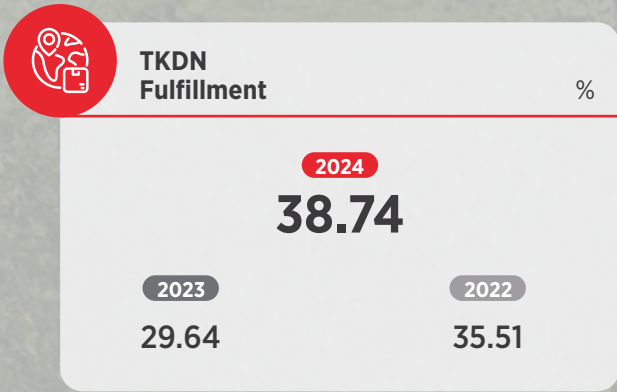


Sustainability Performance Overview

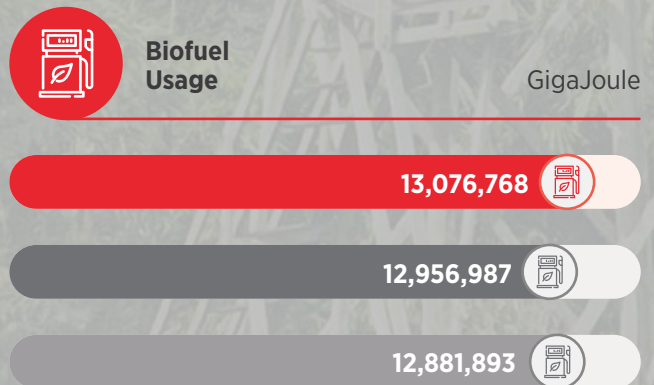
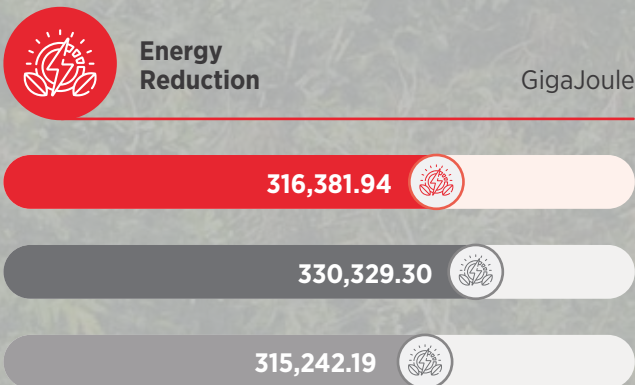
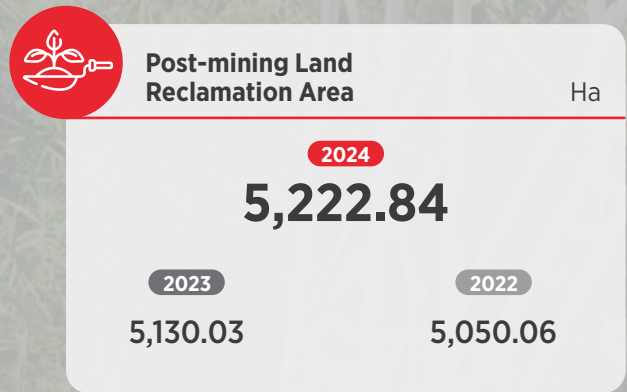
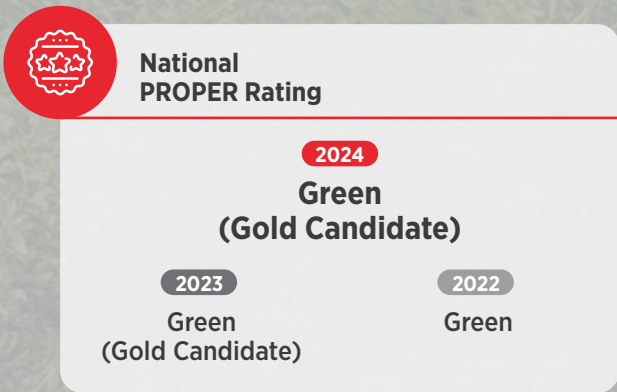
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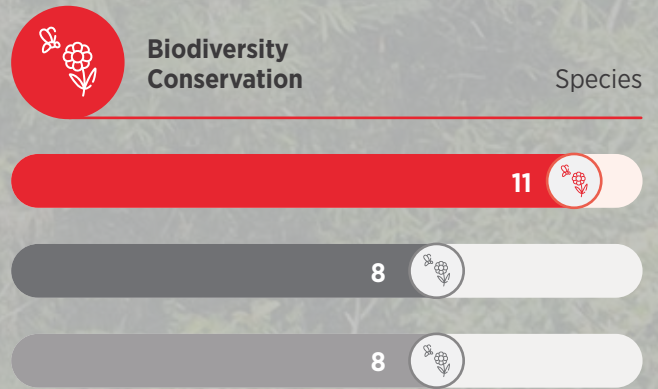
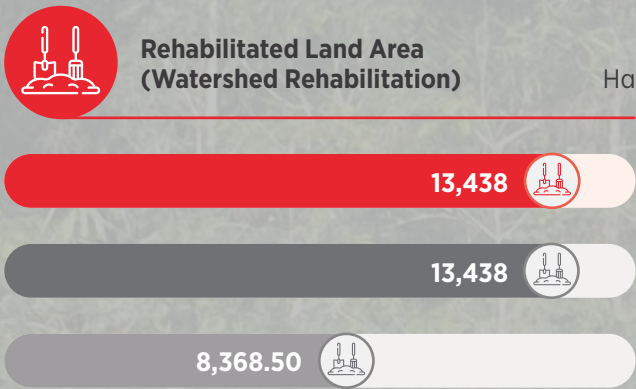
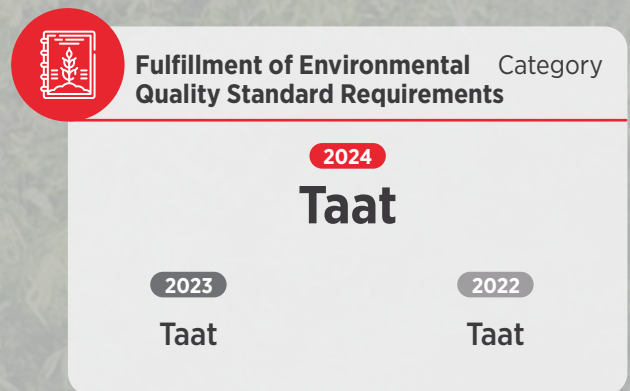
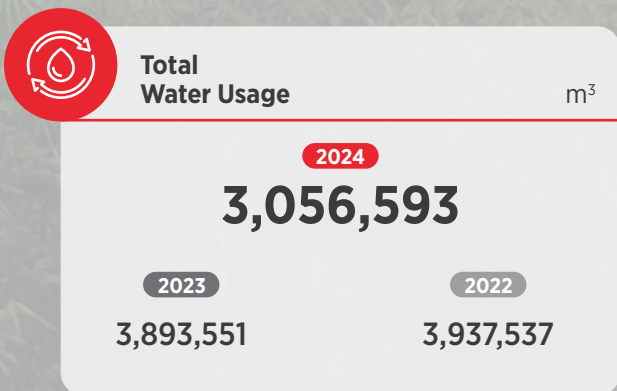
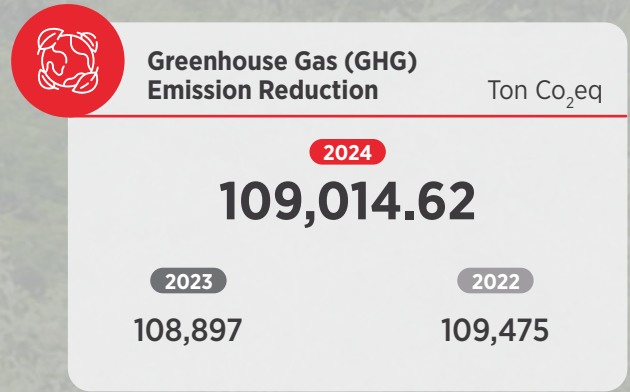
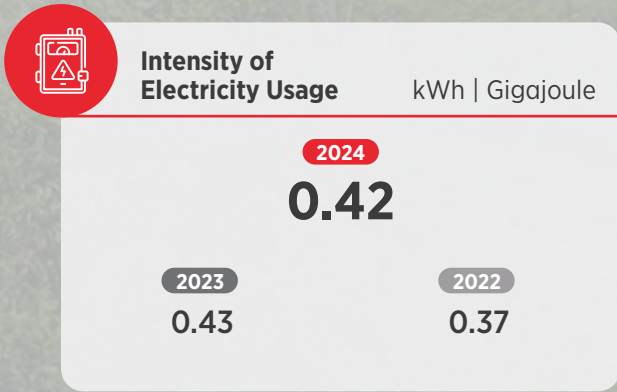
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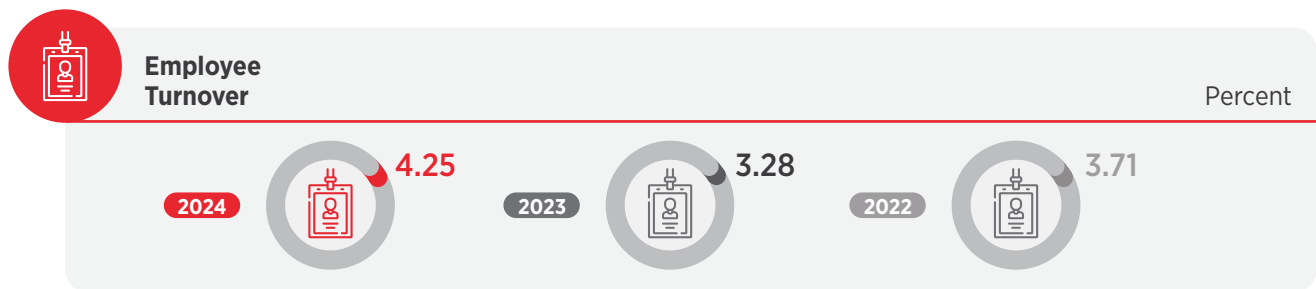
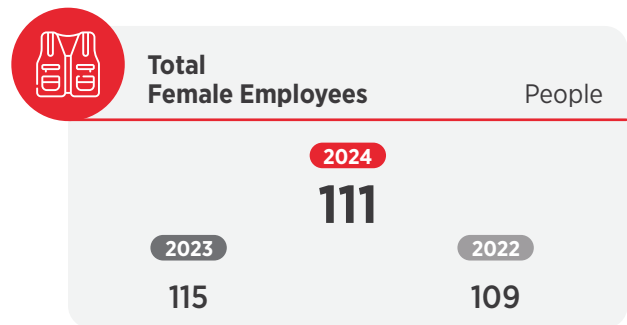
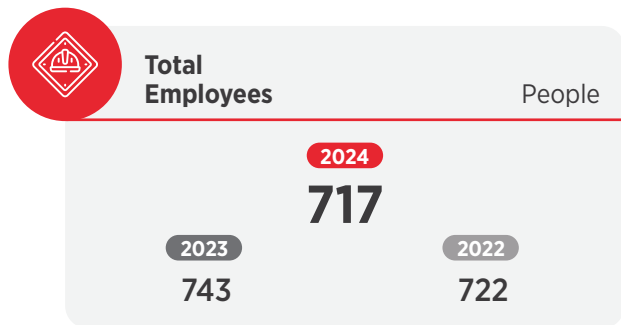
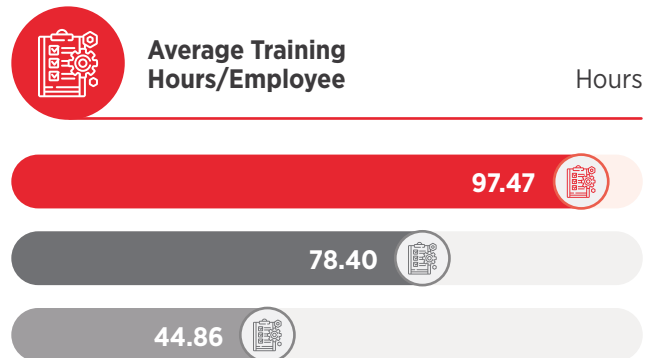
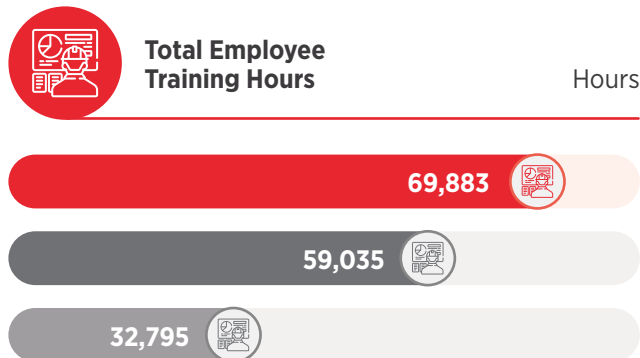
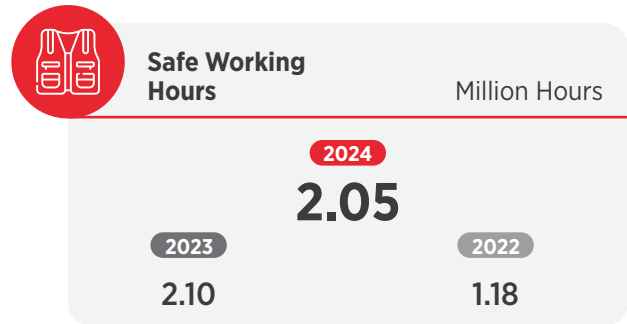
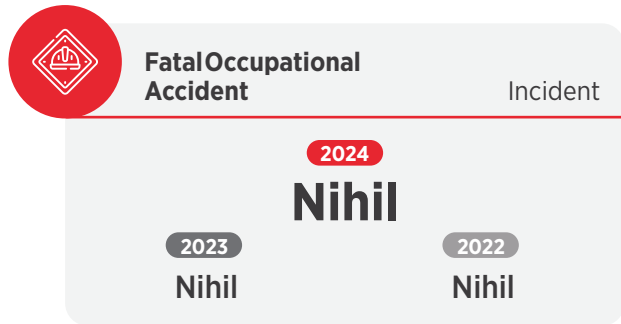


Environmental Aspect [B.2]

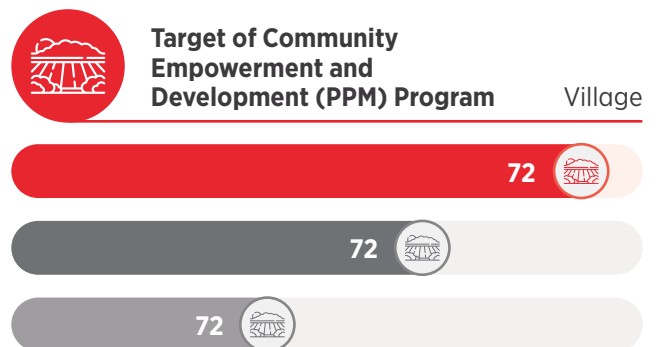
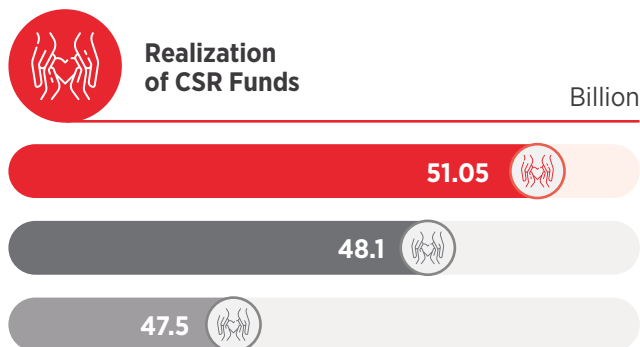




Developing Values for Employees



Sharing Values with the Community



Award and Certification

Award

Award Title	Awarding Institution
NATIONAL PROPER	Ministry of Environment
REGIONAL PROPER OF EAST KALIMANTAN PROVINCE	Department of Environment of East Kalimantan Province
GOOD MINING PRACTICES Categories: 1. Main Award for Standardization Management and Mineral and Coal Mining Services Business for the group of companies managing mining service businesses. 2. Aditama Award for Environmental Management of Mineral and Coal Mining for the group of Coal Mining Concession Agreement (PKP2B) holders. 3. Aditama Award for Mineral and Coal Conservation Management for the group of Business License holders for coal commodities.	Ministry of Energy and Mineral Resources, Ministry of Energy and Mineral Resources

Certification

Certification Title	Organizer	Validity
PAS 99:2012 Integrated Management System	British Standard Institution (BSI) Indonesia	2023-2026
ISO 9001:2015 Quality Management System		2023-2026
ISO 14001:2015 Environmental Management System		2023-2026
ISO 45001:2018 OHS Management System		2023-2026
ISO 50001:2018 Energy Management System		2022-2025
ISO 37001:2016 Anti Bribery Management System		2023-2026
SMK3 PP 50 Tahun 2012 OHS Management System	PT Mutu Agung Lestari c/q Ministry of Manpower of the Republic of Indonesia	2023-2026

Non-Certification

Standard/Regular	Description	Person in Charge
ISO 31000:2018 Enterprise Risk Management System	As a guideline for the implementation of risk mitigation to facilitate KIDECO in achieving its goals.	Dept. ERM
Directorate General of ESDM Decree No. 185.K/37.04/DJB/2019 on Mining Safety Management System (SMKP)	SMKP is a part of the Company's efforts to mitigate mining safety risks. KIDECO has implemented the SMKP and regularly conducts internal audit, including to its business partners.	Divisi HSE
ISO 14040:2016, ISO 14044:2017, and Perdirjen PPKL No 14 KLHK Life Cycle Assessment	Environmental impact assessment through the global warming impact category (global warming 100a), acidification, eutrophication, ozone depletion as well as use of energy and renewable energy for KIDECO's coal life cycle.	Dept. Environment & Dept BPM - CMS
Energy Audit	KIDECO's energy performance assessment, by evaluating energy utilization and aiming to identify energy saving opportunities and recommendations to improve energy efficiency at KIDECO.	Dept. BPM - CMS

2024 Event Highlights

January 12, 2024



Opening Ceremony of OHS Month 2024 at Kideco Mine Site.

March 1, 2024



Singing of Memorandum of Understanding between PT Kideco Jaya Agung and Gajah Mada University.

May 31, 2024



KIDECO obtained Diamond award at the Indonesia Regulatory Compliance Awards (IRCA).

June 2024



KIDECO was awarded in the TOP CSR Award 2024.

June 11, 2024



KIDECO collaborated with Indika Foundation for Paser Citizen.

June 2024



KIDECO donated 150 sacrificial cows for the residents of Paser District.

June 29, 2024



KIDECO won the Bina Mitra UMKM Award 2024.

August 8, 2024



KIDECO was awarded as the holder of Forest Area Utilization Permit (PPKH) that has complied with the obligation to pay Non-Tax State Revenue (PNBP) for the Utilization of Forest Areas (PKH).

June 26, 2024



KIDECO won the Large Taxpayer Compliance Award.

1 September 2024



KIDECO Run 2024.

23 September 2024



KIDECO received appreciation in the East Kalimantan Education Award 2024.

25 September 2024



KIDECO obtained a number of awards in the Good Mining Practice Award 2024.

17 October 2024



KIDECO was awarded with the Largest Investment Realization in Paser District.

24 November 2024



KIDECO Becomes the Best Company in the Indonesia SDGs Award 2024.

26 November 2024



KIDECO obtained Tamasya Award 2024 from the Ministry of Energy and Mineral Resources.

21 December 2024



KIDECO obtained Gold Rank in the ASRRAT Award 2024.

24 December 2024



KIDECO inaugurates Batu Kajang Community Health Center

24 December 2024



KIDECO donated 37 ALVA one electric motorcycles to the Paser District Government for the 65th Anniversary of Paser District

Board of Directors' Remarks



“

KIDECO remains committed to transparency and sustainability, as proven by significant achievements in energy efficiency, reduced intensity of GHG emissions, and strategic steps towards Net Zero Emissions 2050.

Mochamad Kurnia Ariawan
President Director

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Dear Valued Stakeholders

Sustainability has been the cornerstone of every action taken by PT Kideco Jaya Agung. As part of our long-term commitment, we strive to balance business growth, environmental concerns, and social welfare. This 2024 Sustainability Report reflects our journey in integrating ESG (Environmental, Social, and Governance) principles into all aspects of our operations to deliver positive impacts for our stakeholders and the wider ecosystem.

Global challenges, including the transition to a green economy, climate change, and rising expectations for sustainable business practices, are encouraging KIDECO to innovate and adapt. Our commitment is to continuously improve our sustainability performance by ensuring that every policy and strategy we implement is aligned with the Sustainable Development Goals (SDGs).

The strategic approach to achieve sustainability is not only realized through the programs that we run, but also by involving all stakeholders since the development of strategies and initiative plans, implementation, evaluation, as well as improvement of plans and operational methods. Strong collaboration and continuous innovation are the keys for KIDECO to continue contributing in the creation of a more sustainable future for all.

Policies to Respond to Challenges in Fulfilling Sustainability Strategies ^[E.5]

Indonesia still relies on coal as the main source of its national energy mix, with 67% of domestic electricity demand met by coal-fired power plants. This reliance remains high despite global pressure to transition to clean energy. In addition, the growth of the downstream and industrialization sectors, including the nickel smelting industry, has also significantly increased energy demand, with energy consumption reaching 15 MWh per ton of production. Therefore, in the medium term, coal remains a realistic and efficient solution for domestic energy needs.

In 2024, Indonesia's coal production surged to 836 million tons, surpassing the set target by 117%. Meanwhile, the growth of the new renewable energy (NRE) mix remains slow at only 15%, far from the target of 23% by 2025. Regionally, Sumatra has the highest NRE mix of 33%, while Java and Papua have the lowest, at only 10% and 3%, respectively.

KIDECO is aware that the sustainability challenges in the mining industry are increasingly complex, including demands for transparency and accountability, environmental impacts, energy transition, commodity price fluctuations, and reserve limitations. Therefore, KIDECO is committed to integrating ESG (Environmental, Social, and Governance) principles into all aspects of its operations through its Integrated Management System (IMS) Policy.

As part of its sustainability strategy, KIDECO is targeting a 40% reduction in emissions from the baseline of 2020 over the next five years as a commitment to achieving Net Zero Emissions by 2050. This effort is being realized through various strategic measures, including the application of renewable energy technologies, such as the installation of solar panels and the use of biodigesters to reduce greenhouse gas (GHG) emissions. In addition, the Company also continues to optimize its efficiency of water usage and carry out post-mining land reclamation to maintain the balance of the ecosystem.

Through these strategic initiatives, KIDECO strives to continue supporting a more sustainable energy transition, ensuring responsible business growth, and providing a positive impact for all stakeholders.

Strategy to Achieve Targets

The implementation of sustainability performance at KIDECO is confronted by internal and external challenges. Internally, the Company continues to raise awareness of the importance of sustainability across all divisions in order to create a more progressive innovation in the implementation of ESG (Environmental, Social, and Governance) strategies. Continuous education and training are essential to drive this transformation, so that sustainability can be integrated into all aspects of operations.

Externally, our main challenges include sustainability regulations and standards, which are constantly evolving in line with global dynamics. Therefore, KIDECO regularly holds meetings with various stakeholders to discuss pressing issues and respond to emerging concerns in order to ensure compliance with the latest regulations and industrial trends.

In addressing the energy transition, KIDECO recognizes that the potential for coal-based business is gradually shifting as demand for cleaner energy increases. Therefore, the Company is not only focused on managing risks, but also seeks to turn this challenge into an opportunity by providing coal as a more environmentally friendly source of energy.

As a concrete step in achieving sustainability targets, KIDECO has developed various strategies, including reducing greenhouse gas (GHG) emissions through energy efficiency innovations and electrification of operational vehicles. The use of renewable energy is also being increased, one of which is by increasing the capacity of solar panels both in operational areas and in the surrounding community.

Environmental Responsibility

KIDECO is committed to manage the environmental impacts of its operations by implementing strict standards in accordance with applicable regulations, even beyond the established regulatory targets. This management covers various aspects such as air, water, soil quality, biodiversity, waste management, and the use of renewable energy.

As a form of responsibility for its operational impact, KIDECO is actively conducting land reclamation in the Roto Samurangau and Susubang Uko Special Mining Business Areas (WIUPK), with a total area of 5,222.84 hectares, as well as rehabilitation of the Watershed (DAS) covering an area of 13,438 hectares. In addition, KIDECO also upgraded its hatchery facilities by building a tissue culture laboratory, expanding the reclamation plant nursery area, and adding other supporting facilities.

In terms of energy efficiency, KIDECO continues to strive for optimal resource utilization, including the adoption of electric vehicles and the replacement of lighting systems with more energy-efficient technologies. KIDECO also recorded achievements in greenhouse gas (GHG) emissions in 2024, as outlined on pages 43–44.

In terms of water resource management, KIDECO continues to improve water use efficiency by reducing water consumption and increasing the use of recycled water to minimize our reliance on new water resources. This initiative is part of the Company's strategy to manage water responsibly and ensure environmentally friendly operational sustainability.

As a form of appreciation for its commitment to environmental compliance, KIDECO has been awarded PROPER Green status by the Ministry of Environment and Forestry, and is a candidate for PROPER Gold status. In addition, KIDECO reiterates its commitment to continue contributing to environmental preservation and implementing sustainable mining practices.

Social Contribution

KIDECO believes that sustainability is not only related to environmental aspects, but also includes concrete contributions to the welfare of the community. As part of this commitment, the Company consistently runs a Community Empowerment and Development (PPM) program based on a roadmap that has been prepared so that each initiative is measurable and sustainable. In 2024, KIDECO allocated Rp51 billion for the PPM program, which covers 72 villages and focuses on eight main pillars: education, health, real income and employment, economic, social and cultural independence, environmental management, community institutions, and infrastructure.

To support the empowerment of the local economy, KIDECO runs a partnership program with micro, small and medium enterprises and provides entrepreneurship training, allowing the community to develop sustainable independent businesses. In the environmental and social sectors, the Company contributes in supporting environmentally friendly mobility by donating 37 electric motorcycles to the community in Paser Regency.

Through these initiatives, KIDECO continuously striving to create a broader and more sustainable social impact, in line with the Company's vision of supporting inclusive development that is oriented towards the welfare of the community.

Corporate Governance

KIDECO continues to strengthen its Good Corporate Governance practices as a key pillar in ensuring sustainable business growth. KIDECO believes that good governance will lead to more effective decision-making, increase investor confidence, and support the achievement of long-term sustainability goals.

As part of this commitment, KIDECO has implemented ISO 37001:2016 in its anti-bribery management system to enhance transparency and integrity in the Company's operations. In implementing GCG, KIDECO is supported by various committees with strategic roles, including the Audit, Risk and Compliance Committee (ARC Committee), the Nomination and Remuneration Committee (NR Committee), the Project and Investment Committee (PI Committee), and the Sustainability Committee. In addition, KIDECO also has a Code of Conduct which serves as a behavioral guideline for all employees and partners to uphold high ethical standards in conducting business.

As a form of commitment to transparency and accountability, KIDECO prepares a sustainability report based on GRI Standards and TCFD (Task Force on Climate-related Financial Disclosures), which provides an overview of the Company's economic, environmental, and social aspects. In addition, KIDECO also actively raises ESG (Environmental, Social, and Governance) awareness at all levels of the organization, including through sustainability-related training programs for employees and business partners to ensure optimal sustainability implementation.

Development and Responsibility Towards Employees

KIDECO believes that human resources are the main asset in driving the Company's sustainability and growth. Therefore, KIDECO is committed to creating a safe, inclusive, and productive work environment, as well as providing equal employment opportunities regardless of ethnicity, religion, race, and other groups. This equality principle is reflected in the Company's value, SOLUSI, especially "Unity in Diversity", which is the basis of building a diverse and inclusive work environment.

As part of its social responsibility towards the surrounding community, KIDECO provides opportunities for the local people of East Kalimantan to join and grow with the company. This is reflected in the fact that 59.8% of the total employees are local residents.

In addition, KIDECO is also committed to improve employee welfare by providing health and sports facilities, as well as other welfare programs in order to enhance productivity and quality of life for the workforce. Occupational health and safety (OHS) remains KIDECO's top priority in creating a decent and safe working environment. The implementation of this strategy has resulted in no fatal work accidents within KIDECO in the last three years, demonstrating the effectiveness of the safety policy.

Through these policies and initiatives, KIDECO remains committed to establish a work environment that is not only productive but also oriented towards the safety, welfare, and inclusiveness of all employees.

Consistency with the Corporate Values

KIDECO continues to adapt to the rapid dynamics, ensuring that the Company's values remain as the main foundation for sustainable business. By 2024, KIDECO has strengthened the implementation of SOLUSI by developing a training program and socialization of the Corporate values, which aims to improve employees' understanding of sustainability and good governance principles.

Let's Progress Together

KIDECO is committed to continuously progressing towards a more sustainable, responsible and competitive business. Our success so far is inseparable from the support, dedication and cooperation of all stakeholders. Therefore, KIDECO would like to thank everyone who has contributed in this journey.

With a spirit of sustainability, KIDECO is optimistic in addressing industry challenges and continues to innovate towards a greener, more inclusive, and sustainable future. The commitment to report sustainability performance regularly remains a priority to ensure transparency and continuous improvement in every aspect of our operations.

Let's build the country together by protecting the environment, supporting economic growth, and contributing to a more independent and prosperous society. Thank you for your trust and support.

Jakarta, March 2025
On Behalf of the Board of Directors

Mochamad Kurnia Ariawan
President Director

About this Report

[2-2] [2-3] [2-4] [2-5]

Reporting Period, Guidelines and Coverage

The 2024 KIDECO Sustainability Report is the 5th edition of the sustainability report, which was first published in 2020. This report includes KIDECO's sustainability performance and impact for the period from January 1, 2024, to December 31, 2024, with a performance comparison to 2022. This document also forms an integral part of KIDECO's Annual Report publication. The 2023 report was published on our website in March 2024.

The structure of KIDECO's sustainability report has been aligned with the Global Reporting Initiative (GRI) Standards, using the "Comprehensive" reporting option. The GRI Standards are the highest international standards for the preparation of sustainability reports that regulate the systematic presentation of content and material disclosures. The following are some of the guidelines that KIDECO uses in preparing this sustainability report:

1. Financial Services Authority Regulation (POJK) No.51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers and Public Companies;
2. Financial Services Authority Circular Letter (SEOJK) Number 16/POJK.04/2021 particularly the Technical Guidelines in the Preparation of Sustainability Reports for Issuers and Public Companies;
3. Global Reporting Initiative (GRI) Standards of 2021, with conformity level of "in accordance with the GRI Standards";
4. Global Reporting Initiative (GRI) Standard 14, which is related to coal sector and focuses on material topics; and
5. Task Force on Climate-Related Financial Disclosures (TCFD).

The scope of this report includes data and information related to KIDECO's material performance in the economic, environmental, and social aspects. However, this scope does not include data or information related to outsourcing operations, business partners, or suppliers that are beyond KIDECO's control.

The financial data in this report is presented in Indonesian rupiah, unless otherwise stated with reference to KIDECO's Annual Report which has been audited by a Public Accounting Firm (KAP).

Restatement and Changes from the Previous Reports

There are some changes and restatements of emission data since the previous data did not include the emission from the use of fire extinguishers, and some data on the burden of water pollution in 2023. This is due to the adjustment of calculations, in which the data was not calculated until the end of 2023.

External Assurance and Reliability of the Report

This report has been verified by each of KIDECO's internal divisions. KIDECO has assigned a team of 71 contributors to ensure that the data and information presented are in accordance with the GRI Standards. Besides the internal verification, this report has received assurance from an independent and competent third party.

KIDECO has no subsidiaries, thus the contents of this sustainability report are sourced from activities at KIDECO's head office in Jakarta, as well as KIDECO's operations in Batukajang Village, Batusopang District, Paser District, East Kalimantan Province.

The quantitative data and several activities in this report also include the activities of business partners operating within KIDECO's mining area. This data and information covers production, environmental performance, occupational health and safety performance, security practices, employment practices and the application of human rights principles.

The financial data in this report is taken from the financial statements that have been audited by a Public Accounting Firm (KAP). All information disclosed in this report has been verified and approved by the responsible internal parties, including the Company's Management.

The external assurance of this report was conducted by a third party, namely Decar Verite Asia (DVA), using the AA1000 AS Standard. The Company guarantees that there is no business relationship or potential conflict of interest with the assurer. An independent statement regarding the assurance process can be found at the end of the report. [G.1]

This report is available in two languages, Indonesian and English. As a form of support for the principle of sustainability, this report is printed in limited quantities using environmentally friendly paper.

Readers who need the report can download it through the official KIDECO website at <https://www.KIDECO.co.id/> or click/scan the QR next to this.





Task Force on Climate-Related Financial Disclosures (TCFD)

Since 2022, KIDECO has integrated carbon emission mitigation measures using the framework of the Task Force on Climate-Related Financial Disclosures (TCFD). This initiative is an integral part of the company's strategy to mitigate the negative impacts of climate change and to overcome the challenges caused by extreme weather.

Governance Pillar

In order to support the implementation of good corporate governance, KIDECO ensures that every operational activity complies with applicable laws and regulations. The principles of transparency, accountability, and responsibility are consistently implemented in line with the company's vision: The Most Reliable and Eco-friendly Indonesia Provider of Energy for a Sustainable Future.

In 2022, KIDECO's Sustainability Committee set a new strategic direction in the implementation of sustainability programs. Environmental, Social, and Governance (ESG) targets have been prepared in detail by involving seven mining partners to create a positive impact on the community. Reports related to the monitoring and evaluation of the implementation of this sustainability program are submitted to the committee every quarter.

Sustainability Committee

KIDECO has also collaborated with the McKinsey consultancy to conduct an ESG baseline study, which has shown significant progress in reducing carbon emissions during the operational process. As part of the strategy adjustment, sustainability elements have been integrated into the Integrated Management System (IMS) Policy, with reference to the ESG pillars which include Green Living for a Harmonious Environment, Socially Responsible for Indonesia Generation, and Corporate Governance, Risk, and Compliance.

KIDECO's Sustainability Policy, outlined in the company's SMT policy, serves as the main foundation for achieving long-term sustainability goals as follows:

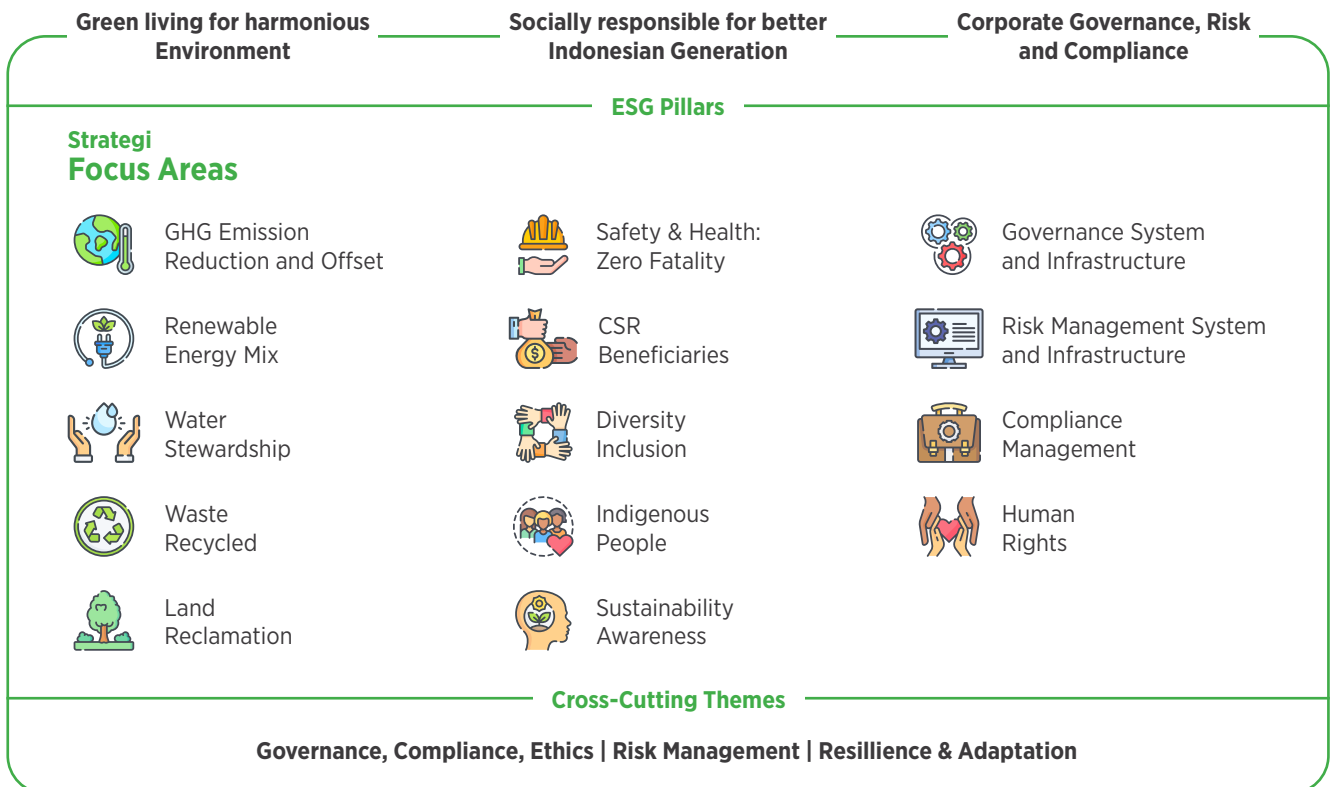


Climate Strategy 2025 [2-23]



Strategy Pillar

As a response to the identified ESG risks and the potential threat of climate change, KIDECO has taken a strategic action by implementing a number of mitigation efforts. The Climate Strategy Pillar implemented by the Company includes:



*Complete information regarding our sustainability governance can be found on page 106.

As part of Kideco's long-term commitment to climate change mitigation, the company has developed a Decarbonization Strategy to reduce the company's Scope 1 and 2 GHG Emissions through the company's Decarbonization Journey program.

Some of the greenhouse gas emission reduction initiatives at KIDECO include:

Initiative	Status	Impact unit	2024
ESG aspect: Energy Efficiency			
Utilization of solar cells in the fostered village*	Implemented	GigaJoule	12,291.84
Self-sufficient through drinking water refill business based on RO technology*		GigaJoule	176.14
Biodigester in the IFS area*		GigaJoule	14,445.36
Utilization of solar cells at mine site and basecamp		GigaJoule	14,848.38
Utilization of used lubricating oil as a substitute for diesel fuel in blasting activities		GigaJoule	42,453.07
Replacement of lighting system in overburden removal activities		GigaJoule	33,264.84
Use of bottom plugs in blasting activities		GigaJoule	22,602.72
Replacement of mud handling system with pump installation on excavator unit		GigaJoule	119,113.95
Installation of sound reduction equipment on HD 777D unit		GigaJoule	4,627.15
Installation of FECO (Auto Economod) on HD unit to reduce fuel consumption in OB Removal activities		GigaJoule	31,081.88
Electric Busses for Employee Shuttle		GigaJoule	82.87
Microhydro Energy to Lighting System (MINING)		GigaJoule	159.67
Double Side Loading (DSL)		GigaJoule	13,734.20
Automatic Retarder Control & Coasting Drive		GigaJoule	9,096.35
Enhancing Energy Conservation in Susubang Pit through Work System Redesign and Operator Skill Development		GigaJoule	25,316.83
ESG aspect: Penurunan Emisi GRK			
Utilization of solar cells at mine site	Implemented	TonCO ₂ eq	624.02
Biodigester di Area IFS		TonCO ₂ eq	3.82
Refillable drinking water based on reverse osmosis technology		TonCO ₂ eq	8.94
Utilization of solar cells at mine site and basecamp		TonCO ₂ eq	753.81
Mini Tower LED Program		TonCO ₂ eq	110.01
Installation of Sound Reduction on HD units		TonCO ₂ eq	234.89
Installation of mud pump on Excavators		TonCO ₂ eq	6,047.01
Use of Non-Halon Fire Extinguishers		TonCO ₂ eq	98,847
Use of water gun		TonCO ₂ eq	12.87
Lighting system in excavation activities		TonCO ₂ eq	1,688.76
Microhidro energy to lighting system		TonCO ₂ eq	8.22
Electric buses for employees		TonCO ₂ eq	4.21
Installation of Autonomic Retard Speed Control (ARSC) & coasting drive		TonCO ₂ eq	461.79
Modify the Asphalt Melting System with Smart Kettle		TonCO ₂ eq	170.37

* These are some of our CSR programs focused on energy efficiency and GHG emission reduction.

As one of Kideco's climate strategies is the collaboration with Contractors/Business partners, the management of GHG Emissions is carried out by Kideco with its business partners/mine contractors.

Risk Management Pillar

KIDECO has identified the climate risks which include transition risks and physical risks. The transition risks cover the following aspects.

Transition Risk

1. Transition to low carbon emissions in Indonesia.
2. New policies and regulations, including the obligation to disclose Green House Gas (GHG) Emissions up to Scope 3.
3. Implementation of Carbon Tax that can influence the Company's payment structure.
4. Changes in market demands due to the increasing awareness of consumers on global climate change.
5. Enforcement of the Technical Approval of the Upper Limit of Emissions (PTBAE). PTBAE is stipulated by the Minister of Energy and Mineral Resources (ESDM) to limit greenhouse gas (GHG) emissions from power plants.

Opportunities & Initiatives

1. Adoption of low carbon energy, including electric vehicles and renewable energy.
2. Development of downstream coal commodities as new energy products.
3. Opportunity to conduct carbon offset to emissions using nature based solutions.

Physical Risks

1. Extreme heat, drought, and availability of water. These conditions can influence employees' health, causing excess dust, and complicate the watering process of mine site.
2. Intentional or unintentional forest fire.
3. High rainfall that can trigger flooding and disrupt mining operations.

Opportunities & Initiatives

1. Use of Automatic Water Station (AWS) Station to project rainfall and optimize operational planning.
2. Use of recycled water by harvesting rainwater for watering roads as well as for warehouse and workshop activities.
3. Use of hot weather to improve mining productivity and utilize energy from solar panel.
4. Provide education to the community on the prevention of forest and land fire through Climate Village and Fire Alert Community programs.

* PTBAE is stipulated by the Minister of Energy and Mineral Resources (ESDM) to limit greenhouse gas (GHG) emissions from power plants. PTBAE can also refer to the Technical Approval of the Upper Limit of Emissions for Business Entities (PTBAE-PU). PTBAE-PU is a cap-and-trade mechanism applied to the mandatory carbon market. PTBAE-PU sets an upper limit on GHG emissions for business entities. Business entities designated by the government will be allocated an emission quota for a certain period. If a business entity exceeds its allocated quota, it can purchase carbon units from a business entity that has a surplus of quotas.

Risk Mitigation Efforts

In order to mitigate the impacts above, KIDECO has implemented the following measures:

1. Conduct a materiality test to understand which material topics are relevant with KIDECO's operations, supply chain and product life cycle.
2. Conduct scenario analysis by examining various hypothetical outcomes as a result from the transition to a low-carbon economy.
3. Identify opportunities that are in line with the global decarbonization goals, consumer and investor preferences.
4. Set targets, including to reduce Greenhouse Gas Emissions and for energy efficiency as well as 12 other targets according to the materiality test.
5. Disclose the climate risks and opportunities in ESG reports to increase transparency and mitigate reputation risks.

Focus on Material Aspect

Based on the baseline study conducted with McKinsey Consultant in 2021, KIDECO has identified 14 material aspects to be prioritized, namely:

1. Reduce GHG Scope 1 and 2 emissions.
2. Increase the use of renewable energy.
3. Save surface water and increase the use of recycled water.
4. Increase waste recycling.
5. Land reclamation.
6. Occupational health and safety with zero fatality target.
7. Increase the involvement of women in the workforce.
8. Contribution of the Company to the society.
9. Involvement of indigenous people.
10. Education on KIDECO's sustainability.
11. Corporate governance system and infrastructure.
12. Risk management system and infrastructure.
13. Compliance management systems and infrastructure.
14. Human Rights.

Through these approaches, KIDECO demonstrates its firm commitment to manage climate risks whilst capitalizing on opportunities to achieve long-term sustainability.

Matrix Pillar and ESG Targets



Environmental Aspect

Target metrics	Curent years performance		
	YTD	Target 2024	
GHG Emissions			
Scope 1 GHG emissions	TonCO ₂ eq	875,985	
Scope 2 GHG emissions	TonCO ₂ eq	390	
Total Scope 1&2 GHG emissions	TonCO ₂ eq	876,375	877,468
Scope 1&2 GHG Emissions Intensity	TonCO ₂ eq/USD revenue	0.0005	
	TonCO ₂ eq/ton coal production	0.0285	
Energy Management			
Renewable energy consumption	GJ	4,591,685	
Non-renewable energy consumption	GJ	8,501,205	
Total energy consumption*	GJ	13,094,196	13,172,160
Renewable energy mix	%	35.07%	35.00%
Water Management			
Water withdrawal	Megaliter	1,412.456	1,755
Water withdrawal intensity	Megaliter/Million USD revenue	0.76	
Water consumption	Megaliter	3,056.59	
Water discharge	Megaliter	219,068.177	
Waste Management		6,541	5,040
Hazardous waste		3,509	
Reused	Ton	0	
Recycled	Ton	1,086	
Composted	Ton	0	
Brought to a third party licensed to reuse / recycle	Ton	2,424	
Incinerated	Ton	61	
Landfilled	Ton	0	
Brought to a third party licensed to dispose waste	Ton	375	
Non-hazardous waste		3,032	
Reused	Ton	0	
Recycled	Ton	2,908	
Composted	Ton	123	
Brought to a third party licensed to reuse/recycle	Ton	0	
Incinerated	Ton	0	
Landfilled	Ton	1,999	
Brought to a third party licensed to dispose waste	Ton	0	
Land Reclamation			
Land reclamation	Ha	174	93.86

* The total energy consumption included in this calculation covers the fuel usage by KIDECO and contractors, as well as electricity usage from PLN and solar power plants (PLTS) across KIDECO's operational coverage area,



Social Aspect

Target metrics		Current years performance	
		YTD	Target 2024
KIDECO+Kontraktor			
# of beneficiaries	number of lives	354,792	313,397
CSR spending %	%	1.81%	1.00%
CSR spending	IDR	54,164,274,579	
Occupational health and safety			
For employees			
# of fatality	number of fatality	0	
# of lost-time injuries	number of fatality	0	
# of recordable injuries	number of injuries	0	
# of high-consequence injuries	number of injuries	0	
# of manhours	number of manhours	2,058,731	
Lost Time Injury Rate	ratio	0	
Total Recordable Injury Rate	ratio	0	
For contractors			
# of fatality	number of fatality	0	
# of lost-time injuries	number of fatality	0	
# of recordable injuries	number of injuries	0	
# of high-consequence injuries	number of injuries	0	
# of manhours	number of manhours	44,197,281	
Lost Time Injury Rate	ratio	0	
Total Recordable Injury Rate	ratio	0	
Volume			
Volume metrics (if applicable)	K Tons of Coal Production	30,734	30,734
Overburden	KBCM	174,819	174,247

Based on the Director General of ESDM Decree No, 185 of 2019






Governance Aspect

Our achievements in the governance aspect have reached 100% of the set target. As for the human rights sector, KIDECO has formulated a human rights policy that is planned to be socialized to all of our employees.

Stakeholders Engagement [E.4] [2-29]

Stakeholders must always be given an important position because they are one of the keys for KIDECO to achieve sustainability. Therefore, KIDECO strives to ensure that all stakeholders are involved in all of our activities and receive sustainable benefits from our presence. KIDECO identifies stakeholders based on their level of interaction and influence on the Company.

The following is a summary of the list of stakeholders, methods of engagement and topics/issues that emerged from stakeholder engagement throughout 2024:

 <p>Shareholders</p>	<p>Topics and Key Needs of Stakeholders</p> <ul style="list-style-type: none"> • Accountability of economic, environment, and social performance of the Company • Production and business growth • Adjustment of good corporate governance (GCG)
	<p>KIDECO's Response</p> <p>Committed to build relationships with stakeholders through approaches and engagement according to their respective needs.</p>
	<p>Engagement Methods, Implementation, and Frequency</p> <ul style="list-style-type: none"> • Routine publications (annual reports, quarterly financial statements, quarterly sustainability reports, monthly exploration reports, monthly HSE reports), and website • Organization of GMS, at least once a year. The AGMS 2024 was held on March 28, 2024 • Establish a 5-year Strategic Business Plan (SBP) • Establish an Annual Business Plan (ABP)
 <p>Customers</p>	<p>Topics and Key Needs of Stakeholders</p> <p>Assurance of coal quality, supplies, and prices as per the contract</p>
	<p>KIDECO's Response</p> <p>Implementation of Quality Management System (ISO 9001)</p>
	<p>Engagement Methods, Implementation, and Frequency</p> <ul style="list-style-type: none"> • Communication and meetings with customers, at least once a year • Customer satisfaction survey. The Customer Satisfaction Index of 2024 reached 99.74%.
 <p>Government</p>	<p>Topics and Key Needs of Stakeholders</p> <ul style="list-style-type: none"> • Legal compliance • Good environmental management performance, including energy, water, emissions, biodiversity, effluent & waste aspects. • Implementation of Occupational Health and Safety (OHS). • Company business growth. • Good relationship and positive impact on the community.
	<p>KIDECO's Response</p> <ul style="list-style-type: none"> • Fulfillment of obligations in accordance with the permit obtained by KIDECO • Environmental management and mining safety in accordance with the good mining practices. • Corporate social responsibility (CSR) activities.
	<p>Engagement Methods, Implementation, and Frequency</p> <ul style="list-style-type: none"> • Payment of taxes and other obligations in accordance with the permit obtained by KIDECO, including reclamation assurance. • Certification of environmental management and mining safety standards, along with periodic audits as required. • Periodic performance reporting to the Government, conducted as required. • Yearly participation in PROPER assessment. KIDECO successfully achieved PROPER ratings. • Community Development and Empowerment Program. • Involvement through the national industry association.



Employees

Topics and Key Needs of Stakeholders

- Safe and healthy working environment.
- Improved welfare and benefits.
- Increased competence and career development.
- The Company has proper environmental management policies and systems.

KIDECO's Response

- Implementation of Occupational Safety & Health Management System (OHSAS 18001 and SMK3 PP No.50 the Year 2012); and Mining Safety Management System (SMKP).
- Determination of remuneration and fulfillment of normative rights.
- Employee training and education.
- Implementation of the environmental management system.
- Improvement of employee competence in implementing a proper environmental management system.

Engagement Methods, Implementation, and Frequency

- Provide safety induction for new employees, held 5 Minutes Safety Talk (P5M) every day, and socialize OHS.
- Implementation of Collective Labor Agreement (CLA).
- Designate employees as initiators and managers of the environmental management system.
- Notification/announcement of operational news.
- Employee engagement survey.
- Company intranet.
- Various communication and discussion forums with the management and labor union.



Local Community

Topics and Key Needs of Stakeholders

- Improved welfare
- Damage prevention
- Environmental pollution

KIDECO's Response

- Community Development and Empowerment (PPM), CSR activities, improving the quality of education, health services and infrastructure development.
- Standardization of environmental management and mine safety.

Engagement Methods, Implementation, and Frequency

- Periodic dialog, at least once a week or as needed.
- Organize stakeholders forum at least once a month.
- Formal partnership.
- Various research and studies.



Suppliers and Partners

Topics and Key Needs of Stakeholders

- Sharing growth through the implementation of supply chain.
- The Company has good environmental policies and management systems.

KIDECO's Response

- Transparency of operational contracting processes and procedures.
- Provision of technical and operational support to suppliers and partners. Implementation of environmental and mine safety management systems.

Engagement Methods, Implementation, and Frequency

- Regular quarterly meetings with suppliers and business partners, or as deemed necessary.
- Meeting and communication sessions
- Discussion forums with suppliers.
- Partnership with local suppliers
- Involving suppliers in OHS programs



Material Topics Determination Process ^[3-1, 3-2]

Based on the GRI Foundation 2021, this Sustainability Report is prepared while considering the impacts that may affect the economic, environmental, and social aspects. KIDECO determines material topics through a systematic and participatory process to ensure that issues relevant to sustainability and the company's operations are well managed.

To determine the material sustainability topics (those with the most significant impact), the company follows these steps:

1. Understand the company's sustainability context.
2. Identify actual impacts (that have already occurred) as well as potential impacts (that may occur). The impact identification we have conducted can be found on pages 38-39.
3. Conduct a Focus Group Discussion (FGD): KIDECO has identified 14 ESG material topics that serve as the basis for preparing the company's sustainability report. To ensure that the material topics presented in this report reflect the most relevant sustainability issues, KIDECO conducted a Focus Group Discussion (FGD) involving representatives from various divisions within the company.

On December 18, 2024, KIDECO held an FGD involving employee representatives from various parts of the company to re-map and update the material topics that had been identified. This forum was designed to gather input from employees on the issues they consider most urgent in the context of sustainability, while also ensuring that each material topic reflects the challenges faced by the company in achieving its sustainability goals.

The results of this forum indicate a change in the material topics used this year compared to the previous year. This reflects KIDECO's efforts to continuously adapt to the developments and dynamics occurring both at the company level and globally, particularly related to emerging sustainability issues.

Through this FGD, KIDECO conducted a materiality assessment of each topic based on the organizational context and the relevant level of importance. This process involved confirmation and evaluation from division representatives who are considered stakeholders' windows, ensuring that every decision made is based on a deep understanding of the needs and expectations of the company's internal stakeholders.

4. Alignment with Global Standards
KIDECO aligns this material topic determination process with the GRI Standards and Sustainable Development Goals (SDGs) to ensure that the resulting sustainability report meets international standards of transparency and accountability.

Some topics are not included in the material topics because they are not relevant to the company's business activities, namely:

- Customer Health and Safety
- Marketing and Labeling
- Customer Privacy

KIDECO Material Topics List [3-2]

Based on the results of the identification and materiality assessment, KIDECO has established a list of material topics that cover environmental, social, and governance issues that have a significant impact on the sustainability of the company's operations. Below is the list of KIDECO's material topics identified for 2024:



Environmental Topic

● Priority topics that are made the subject of assurance type 2

1. KIDECO's Climate Strategy Implementation ●
 - Emission Reduction (Decarbonization): KIDECO is committed to reducing carbon emissions through collaboration with contractor partners for decarbonization.
 - Enhancing Resilience to Climate Change: Implementation of technology to predict extreme weather and the establishment of pro-climate villages to build local community resilience against climate change.
2. Biodiversity
 - Implementation of biodiversity management plans to enhance protection of the flora and fauna in surrounding areas.
3. Integrated Waste Management
 - Innovations in waste management to reduce environmental impact and maximize waste utilization.
4. Renewable Energy Mix ●
 - The application of renewable energy to reduce reliance on fossil fuels, support the transition to sustainable energy, and reduce carbon emissions.



Social Topics

1. Occupational Health and Safety (OHS) ●
 - Work safety improvement programs, accident reduction, and prevention of operational disruptions due to OHS incidents.
2. Human Rights ●
 - Preparation of VPSHR (Voluntary Principles on Security and Human Rights) socialization materials and anti-sexual harassment SOPs to ensure compliance with international human rights standards at KIDECO.
3. Gender Equality
 - KIDECO Women Empowerment Program and plans to establish the Periska UKM Centre to empower women in the local economy and mining industry.
4. Local Communities
 - The PPM (Community Development Program) is one of the programs implemented to empower local communities through various initiatives that support social and economic sustainability.



Governance Topics

1. Anti-Bribery & Anti-Corruption
 - Implementation of anti-bribery policies and training to ensure the integrity of company operations and compliance with anti-corruption regulations.
2. Compliance & Certification
 - Adherence to ISO standards and other certifications to ensure that KIDECO meets all regulatory requirements in the mining and environmental sectors.



KIDECO 2024 Material Topics Management [3-3]

Each identified material topic is managed through integrated policies, strategies, and management systems. KIDECO is committed to managing the impact of each topic sustainably and in accordance with international standards. Below are the impact management, commitments, and targets for each of the established material topics:



Environmental Topic

1. KIDECO's Climate Strategy Implementation

- Commitment and Targets: KIDECO is committed to reducing carbon emissions with a target of reducing Greenhouse Gas (GHG) emissions by 40% by 2025, based on 2020 absolute emissions, through collaboration with contractor partners.
- Effectiveness Evaluation: Impact management is conducted through regular monitoring of emissions produced and evaluation of the effectiveness of emission reduction projects.

2. Biodiversity Management Plan

- Commitment and Targets: KIDECO implements a Biodiversity Management Plan to enhance the protection of the local flora and fauna.
- Effectiveness Evaluation: Evaluation is conducted by monitoring the impact on ecosystems and biodiversity.

3. Renewable Energy Mix

- Commitment and Targets: KIDECO is committed to reducing dependence on fossil fuels and lowering carbon emissions through the application of renewable energy in mining operations. This program includes the implementation of renewable energy in operational systems aimed at improving energy efficiency and reducing the overall carbon footprint.
- Evaluation and Effectiveness: Effectiveness is evaluated by monitoring the reduction in carbon emissions produced and measuring the proportion of renewable energy contribution to total energy consumption in KIDECO's mining operations. Success will be measured through energy audits and the achievement of emission reductions in the company's annual report.

4. Waste Management

- Commitment and Targets: KIDECO implements a waste management strategy focused on reduction, reuse, and recycling. KIDECO also collaborates with third parties, such as cement companies like PT Indocement, to manage tire waste.
- Effectiveness Evaluation: Evaluation is carried out through the effectiveness of monitoring waste reduction programs.



Social Topics

1. Occupational Health and Safety (OHS)

- Commitment and Targets: KIDECO targets zero fatality accidents by enhancing training and implementing the latest OHS technologies.
- Effectiveness Evaluation: Evaluation is conducted by analyzing the annual rate of accidents and OHS incidents, as well as implementing continuous improvement based on the evaluation results.

2. Gender Equality

- Commitment and Targets: The KIDECO Women Empowerment Program aims to increase female participation at the managerial level. Additionally, KIDECO has planned the establishment of the Periska UKM Centre to empower women in the local economy and mining industry.
- Effectiveness Evaluation: An assessment of Gender Gap Capacity is conducted in collaboration with the Indonesian Business Council for Women Empowerment (IBCWE) to identify gaps and develop a follow-up plan outlined in the Gender Action Plan (GAP). KIDECO also monitors the progress of the Periska UKM Centre.

3. Human Rights (HR)

- Commitment and Targets: KIDECO is committed to implementing the Voluntary Principles on Security and Human Rights (VPSHR) in its operations. The target is to complete VPSHR training for all employees and partners by 2025, and to ensure the effective implementation of standard operating procedures (SOPs) related to anti-sexual harassment and human rights policies.
- Effectiveness Evaluation: Effectiveness is evaluated by measuring the percentage of completed VPSHR training and compliance with the implemented human rights SOPs. Success will be measured through independent audits, employee satisfaction surveys regarding the implementation of these policies, and monitoring of any human rights violations. [E.2]



Social Topics

4. Local Communities

- **Commitment and Targets:** KIDECO targets improving the quality of life and income of local communities through partnership and economic empowerment programs by providing skills training, supporting micro-enterprises, and involving them in various programs that can strengthen the local economy.
- **Evaluation and Effectiveness:** Evaluation is conducted by monitoring the improvement in the quality of life of surrounding communities through satisfaction surveys, as well as measuring the impact of training and empowerment programs on the increase in local community income.



Governance Topics

1. Anti-Bribery & Anti-Corruption

- **Commitment and Targets:** KIDECO is committed to maintaining a zero-incident corruption reporting level through an effective whistleblowing system. KIDECO also implements and monitors the Anti-Bribery practices within the company.
- **Effectiveness Evaluation:** Evaluation is conducted by monitoring whistleblowing reports and compliance with anti-corruption policies.

2. Compliance & Certification

- **Commitment and Targets:** KIDECO ensures 100% compliance with applicable regulations.
- **Evaluation and Effectiveness:** Evaluation is conducted by monitoring compliance with implemented policies. Success will also be measured based on increased transparency and the company's integrity in daily operations.



Response to Feedback Previous Year's Sustainability Report ^[G.3]

Throughout 2024, KIDECO did not receive direct feedback from stakeholders regarding the previously published sustainability report. On the other hand, the company carefully reviewed the responses provided by the assurer regarding the previous period's report. As a proactive step, in preparing this sustainability report, KIDECO is committed to presenting more comprehensive and in-depth information on sustainability aspects.



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Company Profile





KIDECO In Brief [2-1]

Company Name

PT Kideco Jaya Agung (KIDECO)

Activities, Brands, Products and Services [C.4]

Coal mining activities which include coal exploration, development and mining, as well as delivery of coal to customers. KIDECO produces bulk coal. There were no significant changes related to the Company in 2022 compared to the previous period.

Head Office [C.2]

Graha Mitra Lantai 1, Jl. Jenderal Gatot Subroto Kav. 21, Desa/Kelurahan Karet Semanggi, Kec. Setiabudi, Kota Adm. Jakarta Selatan, Provinsi DKI Jakarta
Kode Pos 12930
Telp. 021-5257626
Faks. 021-5257662

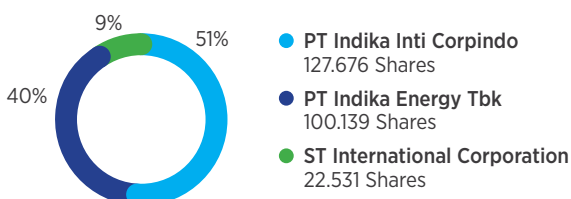
Operational Location

Batu Kajang Village, Batu Sopang Sub-District, Paser District, East Kalimantan Province
Postal Code 78252
Phone 0543-22522
Fax. 0543-22520

Legal Form

Limited Liability Company

Share Ownership



Note: As of the end of 2024, there were no significant changes impacting KIDECO's operational activities. [C.6]

Company Vision, Mission, and Values [C.1]

The Company continuously striving to implement its vision, mission, and core values through regular socialization to all employees. This initiative aims to build a corporate culture that is based on the core values summarized in the "SOLUSI" concept. The socialization was conducted on various occasions, such as employee gatherings and other activities which themes are in line with the Company's vision and mission.

In order to support the holistic internalization of values, KIDECO has established a People Transformation team. This team is tasked with running programs, managing activities, designing relevant methods and measurement parameters, and ensuring effective change management. [F.1]

“

The most reliable and eco friendly Indonesian energy provider for sustainable future

”

Vision

Mission

1. Maximizing value creation for our stakeholders
2. Being Socially responsible for better Indonesian generation
3. Contributing to green living for harmonious environment
4. Continuously developing human capital for organization excellence

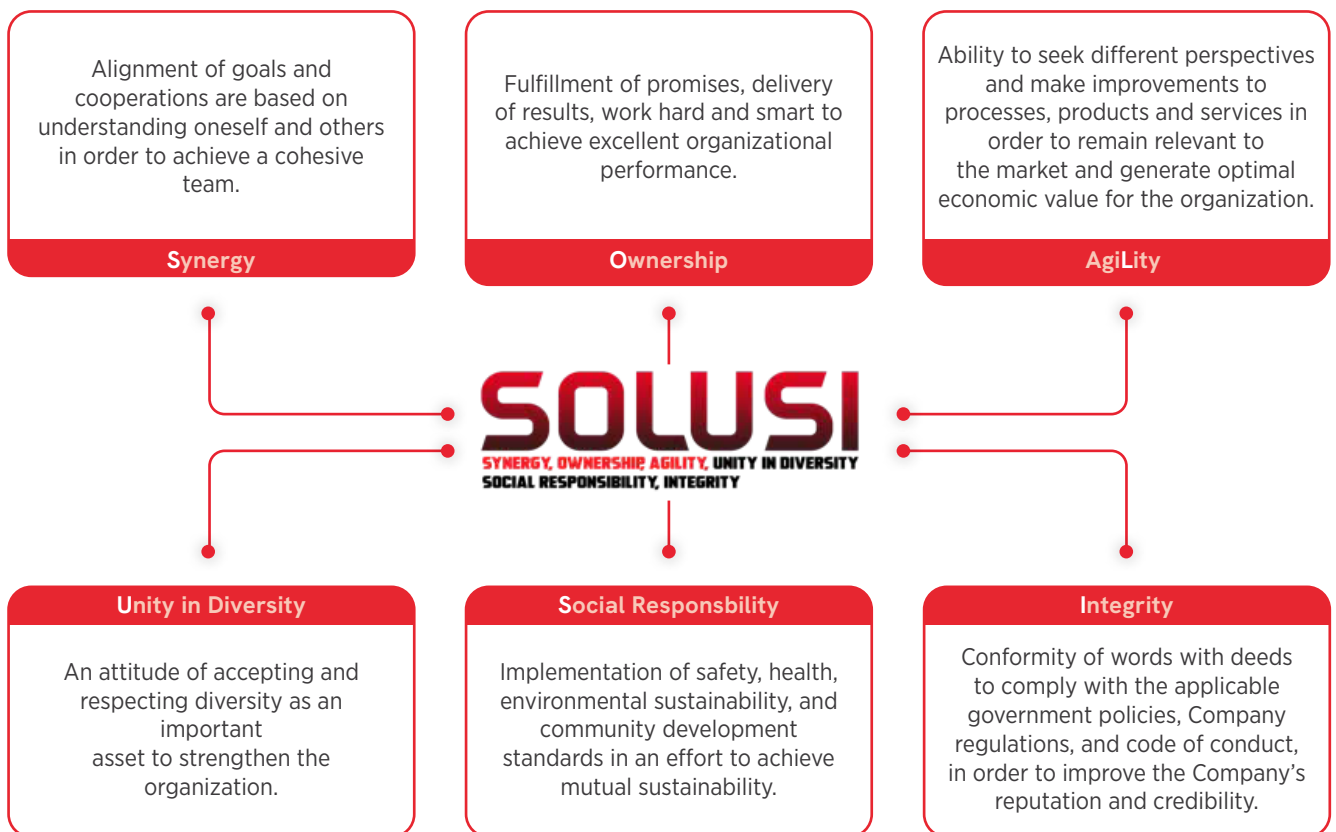


Corporate Values

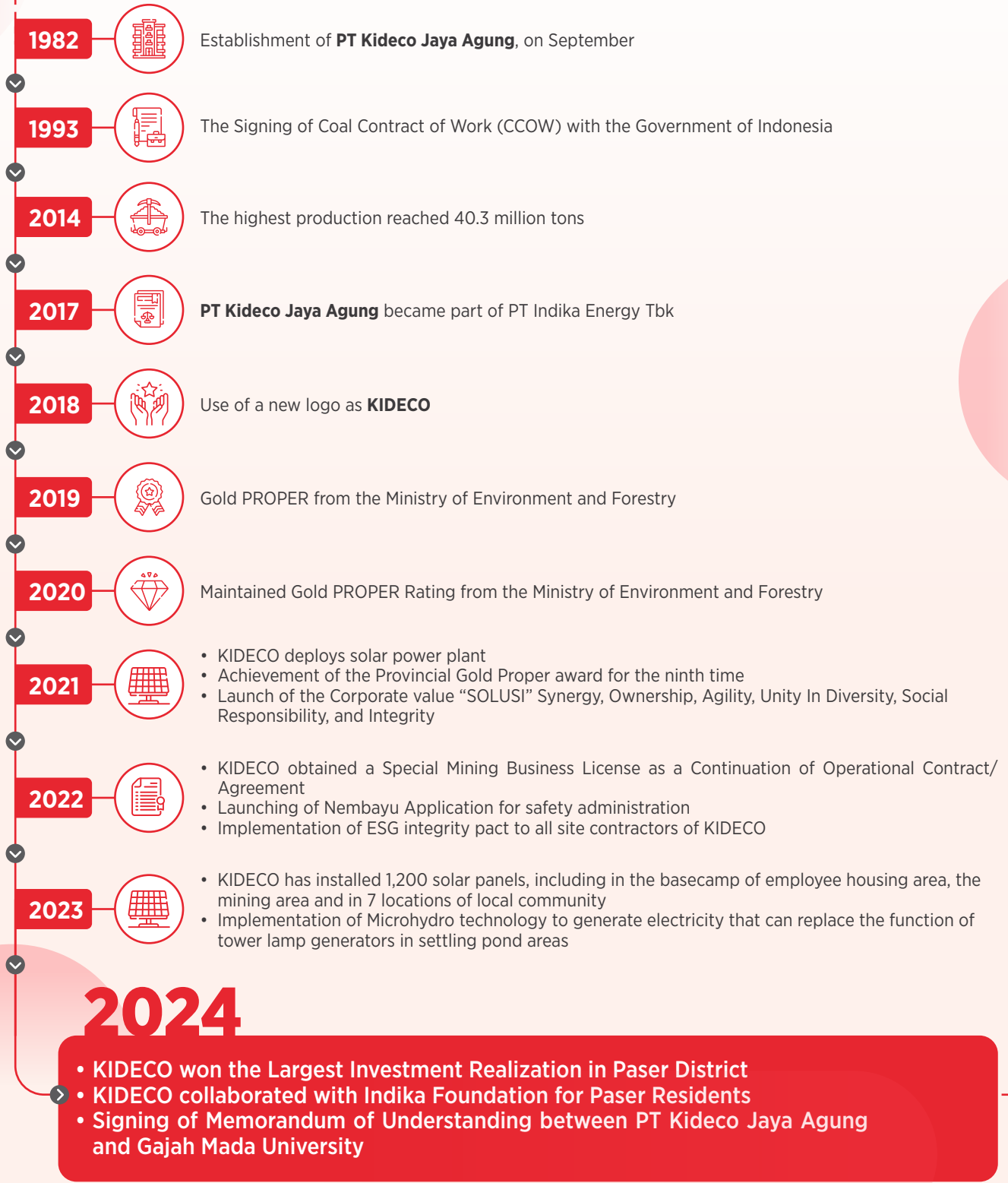
KIDECO continues to adapt to the rapid dynamics, ensuring that the Corporate values remain the main foundation in running a sustainable business. The values outlined in “**SOLUSI**” (**Synergy, Ownership, Agility, Unity in Diversity, Social Responsibility, Integrity**) not only serve as guidelines in the Company’s decision making and operations, but also play a role in shaping a solid sustainability-oriented work culture.

In **2023**, KIDECO started to **integrate SOLUSI as an aspect of employee performance appraisal**, ensuring that these values are not only understood but also applied in daily activities. The evaluation indicated that the implementation of SOLUSI has boosted **collaboration across divisions, innovation, and awareness of social and environmental responsibility** in the workplace.

Going into **2024**, KIDECO further strengthened the implementation of SOLUSI by developing a **training program and socialization of the Corporate values**, which aims to increase employees’ understanding of sustainability and good governance principles. In addition, SOLUSI values are also integrated into the **recruitment process and leadership development**, so that a sustainability-based work culture can be maintained and developed.



Sustainability Milestones [2-1]



Scale of Business [C.3] [2-6]

Description	Unit	2024	2023	2022
Total employees	People	717	743	722
Total employees of KIDECO who are members of the labor union		370	400	396
Total coal sales	Million USD	1,848.13	2,223.32	3,008.81
Number of operational areas (head office & mining site)	Area	3	3	3
Balance Sheet				
Total assets	Million USD	625.31	676.36	1,270.79
Total liabilities		344.11	349.51	759.60
Total equity		281.20	326.86	511.19
Coal production and reserves				
Proven and probable reserves*	Million Tons	438.7	369.07	396.3
Production	Ton	30,734,279	30,112,831	34,769,448

Note: *Reserve data are taken from the Documents of Joint Ore Resources Committee (JORC) and Komite Cadangan Mineral Indonesia (KCMII).

External Initiatives and Membership in Association [C.5] [2-6]

External Initiatives	Status
Corporate Forum for Community Development	Member
Mining CSR Forum of East Kalimantan Province	Member
CSR Forum of Paser District	Chairman
CSR Forum of East Kalimantan Province Social Ministry	Member
KIDECO HR Forum	Chairman
Paser District HR Forum	Member

Membership in Association [2-28]

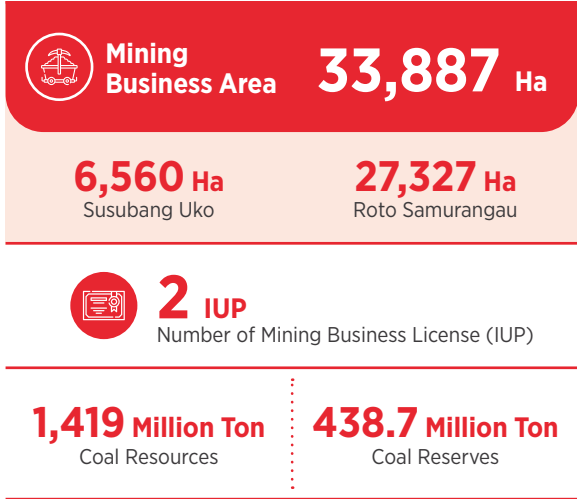
KIDECO is committed to positively benefits the Indonesian community by actively supporting the formulation of public policies through its involvement in various industrial organizations and associations. As of the end of 2024, KIDECO is registered and participates in the following organizations and associations:



Operational Area [C.4] [2-1] [2-6]

KIDECO's Special Mining Business License (WIUPK) Area is located in Paser District, East Kalimantan, Indonesia. Based on the Second Amendment of PKP2B Number 2444/30/DJB/2017 and the Decree of the Minister of Energy and Mineral Resources Number 250.K/30/DJB/2018 dated May 21st, 2018, KIDECO's Special Mining Business License (WIUPK) Area is 47,500 Hectares (Ha).

In 2022, the mining areas was amended based on the Decree of the Minister of Investment/Head of Capital Investment Coordination Agency No. 14/1/IUP/PMA/2022 dated December 16, 2022. This amendment was a part of the transformation of the Coal Mining Concession Work Agreement (PKP2B) contract to a Special Mining Business Permit (IUPK). Following the amendment, KIDECO's IUPK area became 33,887 Hectares (Ha).



Market Share [C.4] [2-1] [2-6]

As of 2024, KIDECO serves 66 domestic and foreign customers. In addition, KIDECO also exports its products to 8 countries.

Total Sales in 2024

Designation	Volume (MillionTon)	Persentase (%)
Domestic, including Domestic Market Obligation (DMO)	11.1	35.7
Export to 8 countries	20.0	64.3
Total	31.1	100



Building Synergy

KIDECO is committed to strengthen its synergy with PT Indika Energy Tbk as the Holding Group, as well as both direct and indirect shareholders. This synergy aims to create an integrated business ecosystem within Indika Energy Group, so as to grow sustainably and optimize the contribution to the national development.



Map of KIDECO's Market Share



Environment and Climate Change



Environment Management Policy

Foundation of the Environment Management Policy

KIDECO formulates and implements the environment management policies and programs by referring to the applicable laws and regulations in Indonesia. This commitment aims to build better environment, maintain the carrying capacity of the environment, as well as ensure sustainability in the Company's operations. The legal basis behind KIDECO's guidelines includes various regulations, including laws, government regulations, ministerial regulations, and other relevant regulations.

The following are the regulations that become references in KIDECO's environment management policies:

1. Laws

- Law No. 30 Year 2007 concerning Energy
- Law No. 18 Year 2008 concerning Waste Management
- Law No. 32 Year 2009 concerning Environmental Preservation and Management
- Law No. 17 Year 2009 concerning Water Resources
- Law No. 3 Year 2020 concerning Mineral and Coal Mining
- Law No. 11 Year 2020 concerning Job Creation
- Law No. 32 Year 2024 concerning the Amendment to Law No. 5 Year 1990 concerning Conservation of Biodiversity and its Ecosystems.

2. Government Regulation

- Government Regulation No. 33 Year 2023 concerning Energy Conservation
- Government Regulation No. 78 Year 2010 concerning Reclamation and Post-mining
- Government Regulation No. 26 Year 2020 concerning Forest Rehabilitation and Reclamation
- Government Regulation No. 22 Year 2021 concerning the Organization of Environmental Preservation and Management
- Government Regulation No. 98 Year 2021 concerning the Organization of Carbon Pricing to Support the NDC Targets
- Government Regulation No. 30 Year 2024 concerning the Management of Water Resources

3. Minister of Environment (KLH) Regulation

- Minister of Environment Regulation No. P.14/MENLHK/SETJEN/PLB.3/6/2013 concerning Symbol and Label of Toxic and Hazardous Waste
- Minister of Environment and Forestry Regulation No. P.74/MENLHK/SETJEN/KUM.1/10/2019 concerning the Management of Toxic and Hazardous Waste
- Minister of Environment and Forestry Regulation No. 1 Year 2021 concerning Company Performance Rating Program in Environmental Management

- Minister of Environment and Forestry Regulation No. 6 Year 2021 concerning the Procedures and Requirements for the Management of Toxic and Hazardous Waste
- Minister of Environment and Forestry Regulation No. 19 Year 2021 concerning the Procedures for the Management of Toxic and Hazardous Waste
- Minister of Environment and Forestry Regulation No. 21 Year 2022 concerning the Procedures for the Implementation of Carbon Pricing

4. Minister of Forestry Regulation

- Minister of Forestry of RI Regulation No. P 60/Menhut-II/2009 concerning the Guidelines for the Assessment of Forest Reclamation
- Minister of Forestry of RI Regulation No. P.4/Menhut-II/2011 concerning Forest Reclamation Guidelines

5. Minister of Energy and Mineral Resources (ESDM) Regulation

- Minister of ESDM Regulation No. 14 Year 2012 concerning Energy Management
- Minister of ESDM Regulation No. 09 Year 2018 concerning Revocation of the Minister of Energy and Mineral Resources Regulation concerning Activities in the New and Renewable Energy, and Energy Conservation Sectors
- Minister of ESDM Regulation No. 26 Year 2018 concerning the Implementation of Good Mining Practices and Supervision of Mineral and Coal Mining

6. Other Regulations

- Minister of Public Works and Public Housings Regulation No. 21 of 2020 concerning the Redirection of River Flows
- Minister of Transportation Regulation No. 39 of 2021 concerning the Amendment to Minister of Transportation Regulation Number PM 58 of 2013 concerning the Prevention of Pollution in Waters and Ports
- Presidential Regulation No. 98 of 2021 concerning the Implementation of Carbon Pricing to Achieve the National Contribution Target and Control of Greenhouse Gas Emissions in National Development
- Presidential Regulation No. 77 of 2024 concerning the Acceleration of Construction and Management of Nursery Facilities in Mineral and Coal Mining Business Activities
- Minister of Energy & Mineral Resources Decree No. 1827.K/30/MEM/2018 Guidelines for the Implementation of Good Mining Practices
- Presidential Instruction No. 13 of 2011 concerning Energy and Water Conservation
- OJK Circular Letter No. 12/SEOJK.04/2023 concerning Procedures in Organizing Carbon Trading through the Carbon Exchange
- OJK Regulation No. 14 of 2023 concerning Carbon Trading through the Carbon Exchange

- East Kalimantan Provincial Regulation No. 02 of 2011 concerning Water Quality Management and Water Pollution Control
- East Kalimantan Provincial Regulation No. 01 of 2014 concerning Environmental Protection and Management
- East Kalimantan Governor Regulation No. 23 of 2024 concerning the Performance Rating Program for Business Activities in Environmental Management in the Region

As a form of responsibility, KIDECO ensures that all of its operational activities comply with the regulations issued by the Ministry of Environment, Ministry of Forestry, Ministry of Energy and Mineral Resources, as well as other relevant sectoral ministries and institutions. Thus, KIDECO's environmental management policy not only aims to support sustainability but also to ensure compliance with applicable regulations.

Compliance with Regulations

KIDECO periodically submits environmental monitoring reports to relevant external parties, in accordance with applicable laws and regulations. The submission of this report is part of the company's efforts to fulfill its obligation in providing information transparently and ensuring the optimal implementation of Good Corporate Governance (GCG) principles. Throughout 2024, KIDECO did not receive any administrative sanctions or fines for violating environmental quality standards or environmental management regulations.

[3-3, 2-27, 307-1]

KIDECO has conducted a selection process on all new contractors / suppliers who will become the Company's partners by including environmental criteria. The reference for the implementation procedure includes:

- SOP/SAF-014 concerning Work Permit. The Work Permit is a procedure to assess the feasibility of services before starting operations, one of which is the environmental aspect
- SOP/LOG-001 concerning the Procurement of Production Goods & Production Support Goods, suppliers are required to attach MSDS and B3 Stickers when delivering hazardous & toxic materials (B3) and comply with all regulations/provisions stated in the Supplier Statement of Compliance with the OHS & Environmental Regulations of PT Kideco Jaya Agung
- SOP/PLAN-003 concerning Management of Mining Services. Prospective Mining Service Companies are required to submit a proposal and legal documents to participate in the tender, one of the documents required covers Health, Safety, and Environment aspects.

The SOP/PLAN-003 of KIDECO's Contractors Management is as follows

A. Policy

To ensure the implementation of Good Mining Practices, the Company applies Mining Services Management Procedures.

These procedures are divided based on the stages of activities undertaken by the Mining Services Company.

1. Planning: Selection of Service Company

Procedure - SOP/PLAN-003 Contractor Management

2. Implementation: Selection of Service Company

Procedure - SOP/SAF-014 Recommendation to Start Work

3. Evaluation: Selection of Service Company

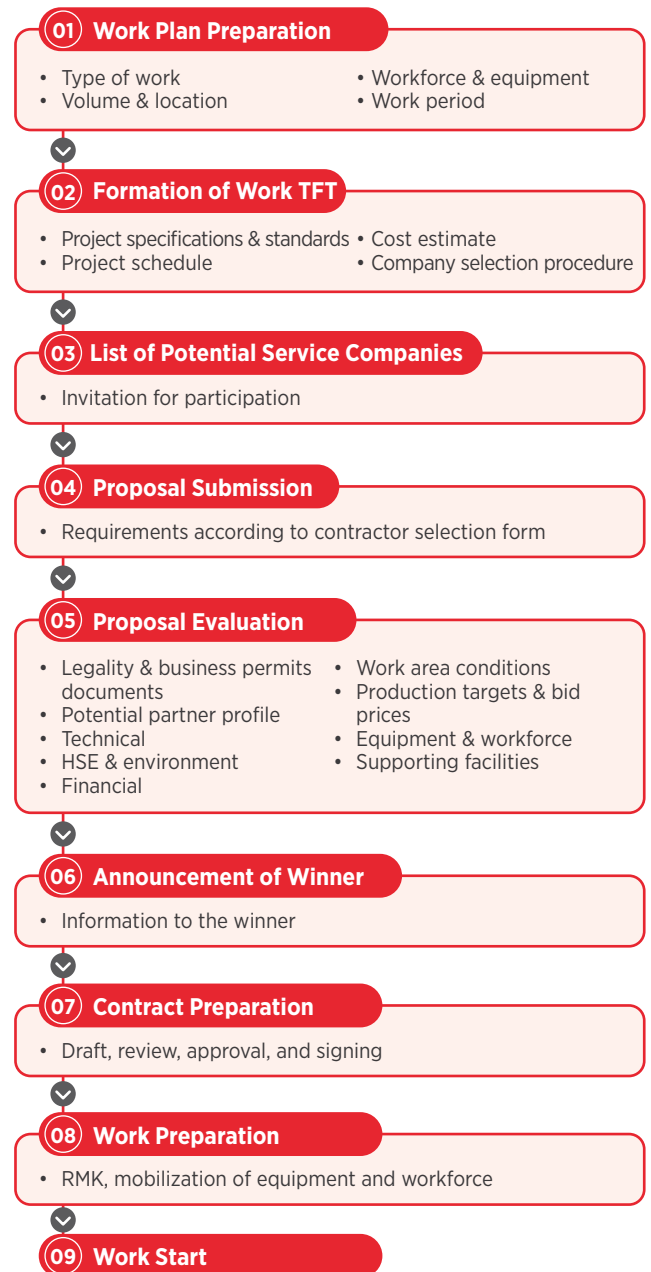
Integrated Management System (SMT) Guidelines for Work Partners

Pengelolaan Usaha Jasa Pertambangan

B. Planning

1. Planning: Selection of Service Company

Procedure - SOP/PLAN-003 Contractor Management



C. Implementation

2. Implementation: Selection of Service Company

Procedure - SOP/SAF-014 Recommendation to Start Work



D. Evaluation

3. Evaluation: Selection of Service Company

Integrated Management System (SMT) Guidelines for Work Partners

No	Evaluation Criteria	Poin
1	Management Commitment	3
2	Evaluation Support	11
3	Operational Performance	25
4	HSE Performance	30
5	Environmental Performance	10
6	Energy Performance	10
7	Improvement	5
8	CSR Activities	1
9	Standard Management System	5
Total		100

Work Partner Assessment Results
Excellent (80-100), Gold Rating
Good (70-79), Green Rating
Satisfactory (60-69), Blue Rating
Poor (0-59), Red* Rating

- Work partners with poor scores will be guided for performance improvement.

In 2024, based on the Approval of RKAB IUPK from KESDM No. T-480.RKAB/MB.05/DJB.B/2023, KIDECO has allocated USD24,649.842 to support environmental management (environmental expenses). This budget includes various aspects, including management of air emissions, liquid waste, solid waste and toxic and hazardous waste (B3), as well as biodiversity conservation. [F.4]



Operational Impact, Response, and Mitigation of Environmental Quality

Form of Impact	Source of Impact	Environmental Program
Noise level	Operation of Production Facilities	Periodic monitoring of noise levels using the official government quality standards.
	Operation of Transportation Instruments	Installation of noise canceling devices on heavy equipment and operational vehicles.
Pollution of Water Resources and Soil	Production and Office Operational Activities	1. Liquid waste management based on SOP/ENV-027 2. Domestic waste management based on SOP/ENV-069
	Spills of Chemical Substances or B3 Waste	Provision of temporary storage for hazardous waste (TPS) and implementation of emergency response SOPs (SOP/ENV-050).
Air Pollution	Emissions from Production	<ul style="list-style-type: none"> Use of environmentally friendly fuel (B35) Replacement of the mud handling system with the installation of pumps on the excavator units. Use of solar cells at KIDECO's mine site and for the local community. Implementation of ARSC, Coasting Drive, and Double Side Loading.

Form of Impact	Source of Impact	Environmental Program
Air Pollution	Dust Emissions from Coal Transportation and “Crushing”	Installation of dust suppression system in the “crushing” area and mine roads.
	Emisi dari kegiatan pendukung/ domestik	<ul style="list-style-type: none"> • Electric buses for transportation support • Biodigester and revegetation in the IFS area
Pemborosan Sumber Daya Air	Emissions from supporting/ domestic activities:	<ul style="list-style-type: none"> • Water-saving through road paving to reduce the need for dust suppression spraying • Reuse of water from the washing bay • Installation of automatic sensor nozzles at unit washing facilities • Installation of Big Gun Sprinklers with nozzle systems for dust suppression on coal stockpiles • Use of fog cannons to conserve water in coal stockpile areas • Rainwater harvesting as a clean water source for coagulant mixing in chemical treatment settling pond facilities • Use of hydrant pumps to utilize wastewater as a substitute for clean water in the coagulant mixing process in treatment facilities
	Supporting/Domestic Activities	<ul style="list-style-type: none"> • Construction of biopore infiltration holes • Application of orifice water flow limiters for ablution at Samurangau Mosque • Provision of refillable drinking water based on Reverse Osmosis (RO) technology • Employee education on efficient water use in domestic facilities
Disturbance of Biodiversity	Use of Land as Development Area for Production Capacity and Utilities	Reclamation and revegetation of post-mining land using local plants and preservation of endemic species (SOP/ENV-045 and SOP/ENV-046).
Traffic Jam	Mobilization of Heavy Machinery or Transportation	Arrangement of heavy equipment mobilization schedules and placement of officers to minimize disruption to local traffic.

KIDECO's Commitment in Environmental Management

KIDECO's Commitment	KIDECO's Specific	Specific Goals of the Environment
<ul style="list-style-type: none"> • Integrated Management Standard (Article 99) • Quality Management System (ISO 9001) • Occupational Health and Safety System (ISO 45001, SMK3, and SMK3) • Environmental Management System (ISO 14001) • Energy Management System (ISO 50001) • Good mining practices 	<ul style="list-style-type: none"> • Quality/Operations • Occupational Safety and Mining Safety • Environmental and Occupational Health 	<ul style="list-style-type: none"> • Ensuring that all environmental impacts are considered in all aspects of the company's operations • Preventing pollution and reducing incidents that can reduce the carrying capacity of the environment • Conducting reclamation in post-mining areas to be productive, stable, and safe according to their use • Creating, raising environmental awareness and holding all employees accountable for the environment • Implementing the 4R aspects (reduce, reuse, recycle, recovery) in the hazardous and non-hazardous waste management program • Monitoring and preserving biodiversity. • Conserving water resources and reducing the burden of wastewater pollutants. • Reducing air pollution from conventional air pollutants and greenhouse gases.

KIDECO's Proper Rating

Award	2024	2023	2022
National Proper – Ministry of Environment	Green (Gold Candidate)	Green (Gold Candidate)	Green
PROPER East Kalimantan Province	Gold	Gold	Green
GMP Environmental Preservation Aspect of Mining – Ministry of ESDM	Aditama (Gold)	Aditama (Gold) + Trophy	Aditama (Gold)

Management of Material Topics [3-3]

Material Topics



Implementation of KIDECO's Climate Strategy



Biodiversity Management Plan (BMP)



Integrated Waste Management



Renewable Energy Mix

KIDECO realizes that its operational activities are directly related to climate change and environmental sustainability. Therefore, KIDECO is continuously striving to reduce potential negative impacts through various strategic initiatives. The Company has adopted ISO 14001:2015 Environmental Management System, ISO 50001:2018 Energy Management System, and Mining Safety Management System (SMKP). In addition, KIDECO has started to transition to using renewable energy sources as part of its sustainability commitment. [203-1]

Environmental management is the primary responsibility of the Head of Mining Engineering (KTT), whose performance is evaluated by the Board of Directors based on Key Performance Indicators (KPIs). Throughout 2024, KIDECO successfully maintained optimal environmental management performance. This was indicated by the Aditama award in Mineral and Coal Mining Environmental Management (GMP Award) from the Ministry of Energy and Mineral Resources, GOLD rating in the East Kalimantan Provincial PROPER, and as a PROPER Gold Candidate from the Ministry of Environment, which is in the final assessment process by the KLH PROPER Board.

KIDECO ensures that environmental management at mining sites is carried out in accordance with applicable regulations and requirements. These efforts aim to minimize negative impacts on the surrounding environment. The following are the steps taken by KIDECO to mitigate environmental risks:

- Ensure that all environmental impacts are considered in every aspect of the Company's operations.
- Foster, enhance, and require environmental awareness and responsibility among KIDECO employees, contractors, and subcontractors.
- Prevent pollution, reduce air pollution from conventional air pollutants and greenhouse gases, minimize incidents related to environmental degradation, and conduct monitoring and maintenance of biodiversity.
- Conduct reclamation of former mining areas to make them productive, stable, and safe according to their intended purpose, and ensure that the Post-Mining Plan is implemented properly in accordance with applicable regulations.

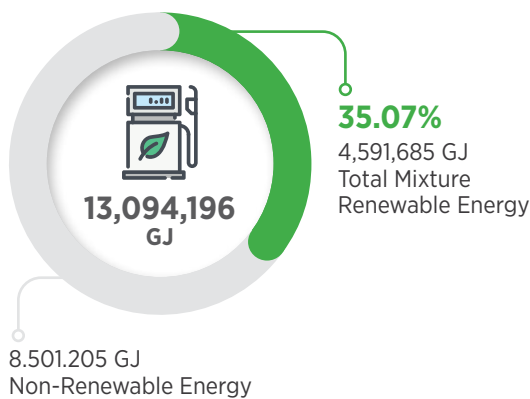
- Implement the 4R (Reduce, Reuse, Recycle, Recovery) in the management of hazardous and non-hazardous waste, adopt a life cycle perspective, and use Life Cycle Assessment (LCA) to measure potential environmental impacts.
- Conserve water resources and reduce the pollutant load from wastewater.
- Support the purchase of energy-efficient products and services, as well as designs that can improve energy performance.
- Ensure the availability of information and resources necessary to achieve energy targets and objectives.

KIDECO has developed various procedures as guidelines for implementing good environmental management in accordance with applicable regulations and requirements. These procedures are designed to ensure that every operational activity complies with environmental sustainability standards. The following are some of the environmental management procedures implemented at KIDECO:

- Environmental Impact Protection and Control (SOP/ENV-001)
- Waste Management (SOP/ENV-009).
- Handling of Hydrocarbon Spills in Waters (SOP/ENV-013).
- Incinerator Operations (SOP/ENV-017) and (SOP/ENV-061).
- Water Quality Monitoring (SOP/ENV-026).
- Wastewater Treatment (SOP/ENV-027).
- Aquatic Biota Monitoring (SOP/ENV-028).
- Measurement of Wastewater and River Water Debit (SOP/ENV-029).
- Planning & Management of Catchment DAM / Settling Pond (SOP-ENV-030)
- Utilization of Toxic and Hazardous Waste for ANFO Manufacturing Activities (SOP/ENV-033).
- Utilization of Toxic and Hazardous Waste at Emulsion Plants 1 and 2 (SOP/ENV-034 and SOP/ENV-035).
- Emergency Response for the Utilization of Toxic and Hazardous Waste at the Emulsion Plant (SOP/ENV-036 and SOP/ENV-037).

- Management of Top Soil and Sub Soil (SOP/ENV-043).
- Nursery Management (SOP/ENV-044).
- Reclamation and Revegetation (SOP/ENV-045).
- Flora and Fauna Monitoring (SOP/ENV-046).
- Emergency Response at Temporary Storage of Toxic and Hazardous Waste (SOP/ENV-050).
- Emergency Response for Settling Pond and Catchment Dam (SOP/ENV-051).
- Environmental Management Document (SOP/ENV-053).
- Hazardous and Toxic Material Management (SOP/ENV-054).
- Control of Potential Acid Mine Water (SOP/ENV-055).
- Handling of Polluted Soil (SOP/ENV-056).
- Monitoring of Ambient Air Quality and Emissions (SOP/ENV-057).
- Emergency Response at Toxic and Hazardous Waste (B3) Processing Facilities (Incinerators 01 and 02) (SOP/ENV-058 and SOP/ENV-064).
- Operation of Toxic and Hazardous Waste (B3) Temporary Storage Facility (TPS) (SOP/ENV-065)
- Erosion and Sedimentation Control (SOP/ENV-059).
- Reuse of Reclamation Areas (SOP/ENV-060).
- Emergency Response at Toxic and Hazardous Waste Utilization Facility (Oil Mixing Plant) (SOP/ENV-063).
- Operation of Temporary Storage Facility for Toxic and Hazardous Waste (SOP/ENV-065).
- Air Pollution Emergency Response (SOP/ENV-066).
- Operation of Domestic Wastewater Treatment Plant (SOP/ENV-068)
- Transportation of Toxic and Hazardous Waste from Basecamp Clinic (SOP/ENV-069)
- Emergency Response of Domestic Wastewater Treatment Plant (SOP/ENV-070)
- Housekeeping Guidelines in Workshops (SP ENV-001)
- Storage of Toxic and Hazardous Waste (SP ENV-002).
- Transfer of Toxic and Hazardous Waste between Temporary Storage Facilities (SP ENV-005).

Energy Management and Efficiency



Energy Consumption

In the Roto Samurangau and Susubang Uko Special Mining Business Areas (WIUPK), KIDECO uses B35 fuel for its own transportation and power generation. Meanwhile, the energy needs for operational vehicles at the Jakarta Head Office are sourced from state-owned electricity company, PT PLN (Persero) and fuel oil.

In general, KIDECO's mining operations rely on fuel as the main source of energy, leading to increased emissions released into the air. However, as 94.3% of KIDECO's energy needs are supplied by the Company's contractors.

As part of its commitment to support decarbonization, KIDECO is working with contractors to implement innovations in mining operations. One of the strategic initiatives is to gradually transition to renewable energy, so as to reduce environmental impact while supporting energy sustainability.

2023

KIDECO installed 999 solar panels in the residential area of KIDECO's employee basecamp and 104 solar panels in the mining area. Throughout 2023, these solar panels generated 62,379 Kwh of energy in the residential area and 14,065.95 GJ in the mining area.

Not only in the operational areas, KIDECO also installs 97 solar panels in 7 public locations, with a total of 12,291.84 GJ of energy generated.

In addition, KIDECO also has Microhydro technology that can generate electricity and replace the function of tower lamp generators. In 2023, the development of microhydro is still under review for several settling pond areas. The total energy savings generated from the use of microhydro technology is 159.67 GJ.

2024

In 2024, KIDECO began the construction phase of solar power plant (PLTS Phase 2) for the electricity needs of KIDECO's Office in Lou Taka. The PLTS Phase 2 has a planned capacity of 1 Mwpeak - Off Grid. In the same year, in KIDECO also operated Electric Dump Trucks for operational needs. The electric dump truck is used to assist coal transportation from the pit to the KM 35 SMCP stockpile.

In addition to solar power, KIDECO also uses B35 biodiesel and will begin using B40 biodiesel in 2025 to support all operational activities and other supporting facilities.

Total Energy Consumption and Intensity [F.6] [302-1][302-3]

Scope	Source of Energy	Unit	2024	2023	2022
KIDECO	Biofuel: B30 & B35		752,747	736,500	796,665
Contractor	Biofuel: B30 & B35	GJ	12,324,020	12,220,486	12,085,228
Total Energy Consumption (KIDECO + Contractor)			13,076,768	12,956,987	12,881,893
Energy Intensity	Total Energy	Ton	30,734,279	30,112,831	34,769,448
	Energy Intensity Number	GJ/ton	0.42	0.43	0.37

The data presented in the table above reflects the use of energy sourced from biofuels, both by KIDECO and its contractors. Currently, biofuel usage by contractors is still included within KIDECO's energy scope. Overall, this data covers approximately 99% of total energy consumption, originating from biofuel use at the mine site, basecamp, and Batu Kajang, where the main energy source is still diesel generators. It is important to note that this data does not include the remaining 1% of energy use, which consists of electricity consumption for office operations in Jakarta, Batu Kajang, and Balikpapan.

In 2024, the total energy consumption by KIDECO—including energy from biofuels and electricity (sourced from the national utility PLN and solar power systems)—reached 13,094,196 GJ across all KIDECO operational areas (Jakarta, Batu Kajang, Balikpapan, Mine Site, and Basecamp). Currently, KIDECO remains focused on measuring energy used within the company's operational scope and has not yet calculated energy used outside of operations. [302-2]

KIDECO Energy Consumption 2024 [F.6] [302-1]

Energy Consumption	Unit (GJ)
Fuel Energy Usage (KIDECO + Contractors)	13,076,768
Electricity Energy Usage	17,428
• PLN Site	1,022
• PLN Jakarta	176
• PLN Balikpapan	107
• SPS Basecamp	2,088
• SPS Tambang	14,034
Total Energy Consumption	13,094,196

KIDECO utilizes an Internal ESG Dashboard provided by Indika Energy, its parent company, which also applies energy conversion factors based on data from the DEFRA "Greenhouse Gas Reporting: Conversion Factors 2023" document. The conversion details are as follows:

- Electricity Consumption: 0.0036 GJ per kWh
- Fuel Consumption:
 - 100% Mineral Diesel: 0.0357 GJ per liter
 - B30: 0.0353 GJ per liter
 - B35: 0.0352 GJ per liter

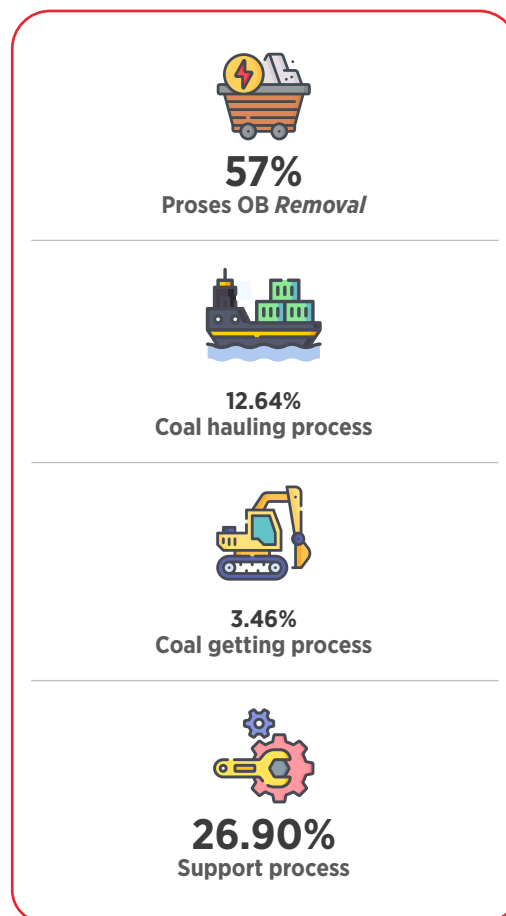
Use of Biofuel/Environmentally Friendly Fuel

Year	Biofuel Usage (100%)	
	Volume (GJ)	Cost (USD)
2024	13,076,768	242,956,236
2023	12,956,987	148,129,331
2022	12,881,893	204,427,615

KIDECO has transitioned to using environmentally friendly B35 fuel to replace B30, which was only used until February 2023. This demonstrates KIDECO's compliance with the Circular Letter of the Director General of New, Renewable Energy and Energy Conservation (EBTKE) No. 10.E/EK.05/DJE/2022 concerning the Implementation of the Gradual Utilization of Vegetable Oil-Based Biodiesel as a Diesel Fuel Mixture within the Financing Framework of the Palm Oil Plantation Fund Management Agency.

KIDECO Energy Performance Verification/Audit

In 2024, KIDECO collaborates with an independent third party to conduct energy audit. Based on the audit, three main processes were identified as the most energy consuming, namely:



Based on the results of the 2024 energy audit, the auditor has several recommendations that can be implemented by PT Kideco Jaya Agung, including:

1. Maintain and improve the implementation of SME ISO 50001:2018 by increasing employee involvement and awareness of all workers and partners
2. Complement the monitoring system of both fuel and electricity consumption
3. Require partners to pay attention to energy efficiency aspects and, if possible, set energy performance indicators as part of their evaluation
4. Conduct studies for more complex energy efficiency activities such as Electrification of Dryers in the work area of the Road Maintenance Division
5. Consider the recommendations of energy efficiency innovations and breakthroughs and alternative technologies such as bioadditives to conserve the use of 35% bio-diesel or B-35, which is the primary fuel for the operation of all vehicles and heavy equipment at PT Kideco Jaya Agung.

We conducted evaluation and audit activities to ensure that environmental and energy management are properly implemented. Below are the activities we carried out throughout 2024:

Audit Activities

Date	Activity	Description
June – August 2024	Energy Audit	Measurement of KIDECO's energy performance (as a fulfilment of Proper and Government Regulation to conduct energy audit every 3 years)
July – September 2024	Impact Evaluation for Life Cycle Assessment (LCA)	Evaluation of the environmental impact caused by KIDECO's coal products in 2024 compared to 2023, in compliance with the National PROPER Criteria
September 9 – 22, 2024	IMS Internal Audit	Performance evaluation of the internal implementation of the integrated management system in KIDECO
October 28 – November 1, 2024	IMS Internal Audit (ISO 50001 Recertification)	Re-certification of ISO 50001 and annual event audit surveillance for ISO 9001 Quality Management System, ISO 14001 Environmental Management System, ISO 50001 Energy Management System, and ISO 45001 Occupational Health & Safety Management System, conducted by an internationally licensed Management System Certification Body.

Energy Efficiency [F.7][302-4, 302-5]

Based on the Life Cycle Analysis (LCA), KIDECO has adopted the use of alternative energy in its mining activities in order to increase energy efficiency. This initiative is mostly implemented in overburden removal activities. Furthermore, KIDECO has also made a number of innovations in the hotspot area by utilizing energy from:

- Sound reduction system
- Auto economod system in HD units
- Implementation of microhydro technology in settling pond area
- Use of bottom plugs for blasting activities
- Double Side Loading (DSL) in OB Removal activities (Loading)
- Automatic Retarded Control & Coasting Drive in OB Removal activities (Transportation)

In 2024, total energy consumption for KIDECO's operations reached 13,094,196 GJ, with an energy saving of 316,381.94 GJ. In addition, KIDECO also supported energy efficiency efforts outside the KIDECO operational area through programs such as:

- Utilization of solar panels in fostered villages
- Independent refillable drinking water business based on Reverse Osmosis (RO) technology
- Biodigester in the IFS area

During 2024, the total energy reduction from these activities amounted to 26,913.34 GJ. The calculation method used by KIDECO for energy efficiency follows the guidelines outlined in the Greenhouse Gas Inventory Implementation Guidelines Book II Vol1 – Ministry of Environment 2012, to ensure accuracy and consistency in emission reporting. KIDECO successfully reduced energy usage compared to the 2020 baseline.

Energy Efficiency Efforts [302-5]

Effort	Energy Saving Value (GJ)		
	2024	2023	2022
Utilization of solar panels in mine sites	14,848.38	14,763.94	17,057.83
Utilization of solar panels in fostered villages	42,453.07	19,916.54	11,308.10
Utilization of used oil to replace diesel fuel in blasting activities	33,264.84	33,264.84	26,594.82
Use of bottom plugs in blasting activities	22,602.72	56,262.41	74,522.71
Replacement of mud handling system by installing pumps on excavator units	119,113.95	118,171.40	138,216.06
Installation of sound reduction equipment on HD 777D units	4,627.15	4,820.96	2,567.94
Installation of FECO (Auto Economod) on HD unit to reduce fuel consumption in OB Removal activities	31,081.88	25,035.82	13,263.78
Microhydro Energy to Lighting System (MINING)	159.67	159.67	172.71
Electric Busses for Employee Shuttle	82.87	140.66	139.06
Double Side Loading (DSL)	13,734.20	22,316.98	-
Automatic Retarder Control & Coasting Drive	9,096.35	7,811.94	-
Enhancing Energy Conservation in Susubang Pit through Work System Redisgn and Operator Skill Development	25,316.83	19,051.12	-

* There is a significant increase in the utilization of used oil to replace diesel fuel in blasting activities, this was due to the new exploitation activities conducted by PT Hanwha and PT MNK,

CSR Program: Energy Efficiency Outside KIDECO's Operational Area

Effort	Nilai Energi Dihemat (GJ)		
	2024	2023	2022
Utilization of solar panels in fostered villages	12,291.84	12,294.84	13,295.58
Self-sufficient through refillable drinking water business based on RO technology	176.14	176.14	190.52
Biodigester in IFS area	14,445.36	15,196.17	18,063.08

Green House Gas (GHG) Emission Control and Reduction

Calculation of GHG Emissions [F.11]

KIDECO's efforts in managing GHG emissions continue to focus on the implementation of various energy efficiency programs and the utilization of low-carbon technologies. KIDECO has set a target to reduce Greenhouse Gas (GHG) emissions by 40% by 2025, with the 2020 absolute emissions as a baseline. In that year, Scope 1 GHG emissions were recorded at 1,003,820 tons of CO₂eq. The 2020 baseline for Scope 1 emissions was calculated only from fuel usage, excluding fugitive emissions. However, starting in 2023, fugitive emissions have been included in the reporting.

A number of strategic steps have been designed and systematically implemented to achieve this target, including:

- Energy efficiency
- Development of emission reduction innovations
- CSR programs such as revegetation in the Integrated Farming System (IFS) area
- Utilization of renewable energy sources
- Use of environmentally friendly fuel type B35 in 2024
- Use of environmentally friendly fuel type B40 in 2025

However, there are some issues in the implementation that influence the achievement of targets, including:

1. The conditions of mine at PIT area that continuously changing as it ages.
2. Efforts to maintain the slope design of the hauling road in the PIT and waste dump to ≤ 8%.
3. Maintain the overburden material dumping distance to ≤ 5%.

The calculation of Greenhouse Gas (GHG) emissions for Scope 1 is based on the fuel usage in core processes, supporting activities, and fugitive emissions generated from open-pit mining methods. Meanwhile, emissions in Scope 2 come from electricity purchases obtained from the State Electricity Company (PLN). The calculation and reporting of GHG emissions are carried out in accordance with the Minister of Environment and Forestry (KLHK) Regulation No. 4 of 2014, to ensure transparent and accurate reporting. KIDECO uses the Internal ESG Dashboard prepared by Indika Energy, the parent company, and follows the calculation processes and conversion factors for Global Warming Potential (GWP) as outlined in DEFRA 2023. For Scope 2 emissions, the

conversion factors used refer to the Ministry of Energy and Mineral Resources of the Republic of Indonesia, accessible at <https://jdih.esdm.go.id/dokumen/view?id=2183>. [305-3] [EM-CO-110a.1]

The total Scope 1 GHG emissions in 2024 reached 875,985 tons CO₂eq, showing an increase of 0.85% compared to 2023, which was recorded at 868,610.40 tons CO₂eq. On the other hand, the GHG emission intensity in 2024 was lower, recorded at 0.0284 tons CO₂eq per ton of coal, a 1.23% decrease compared to the intensity in 2023, which was 0.0288 tons CO₂eq per ton of coal.

GHG Emission Volume and Intensity Scope 1 [305-1][305-4][2-4]

Description	Unit	Average Measurement Results		
		2024	2023	2022
Emissions from KIDECO's Biofuel Activities	Ton CO ₂ eq	38,223	37,797.38	43,149.91
Emissions from Contractor Activities Using Energy Supplied by KIDECO		625,791	626,729.16	654,574.35
Fugitive Process Emissions		211,971	204,083.33	235,642.75
Total GHG Emissions		875,985	868,610.40	933,367.01
Total Coal Production	Ton	30,734,279	30,112,831	34,769,448
Intensity of GHG Emissions	Ton CO ₂ eq/Ton	0.028	0.028	0.026

The Greenhouse Gases (GHG) included in the calculations above are CO₂ (Carbon Dioxide), CH₄ (Methane), and N₂O (Nitrous Oxide).

In 2024, Scope 2 GHG emissions were recorded at 390 tons CO₂eq, representing an increase of 338.2% compared to the emissions in 2023, which were 89 tons CO₂eq. The rise in Scope 2 emissions is due to the change in emissions from the use of electricity for supporting facilities, which previously used diesel-powered generators and has now switched to electricity from PLN. This transition to PLN electricity follows the recommendations of KIDECO's 2024 energy audit. KIDECO has not yet reported the Scope 3 emissions for 2024, as the calculation mechanism is still under review. [305-2, 305-3]

GHG emissions from KIDECO's Scope 2 activities (Ton CO ₂ eq) [305-2]			
	2024	2023	2022
	390	89	69

Ambient Air Quality Control [305-7]

KIDECO implements emission control measures through routine monitoring and measurement of ambient air quality. This monitoring is carried out by an external laboratory in accordance with a number of regulations, including:

- Government Regulation No. 22 of 2021 (Appendix VII) concerning the Implementation of Environmental Protection and Management.
- Minister of Manpower Regulation No. 05 of 2018 concerning Occupational Health and Safety in the Work Environment.
- Minister of Environment Decree No. 48/Menlh/11/1996 concerning Noise Level Standards.

The monitoring results of ambient air quality and noise levels in 2024 show that KIDECO remains within the limits specified in the applicable regulations.

Air Quality Monitoring

No	Parameter	Unit	Environmental Standard*	Environmental Standard**	Average Monitoring Results		
					2024	2023	2022
WIUPK Roto Samurangau							
1	CO		30,000	4,000	1,149.10	1,149.24	1,226.33
2	NO ₂	µg/Nm ³	400	65	20.50	21.56	14.00
3	SO ₂		900	75	28.03	29.87	30.07
4	TSP						
	Settlement	µg/Nm ³	230	230	56.00	60.71	55.43
	Operational Area		230	230	70.70	71.55	60.92
WIUPK Susubang Uko							
1	CO		30,000	4,000	1,145.00	1,145.00	1,174.30
2	NO ₂	µg/Nm ³	400	65	19.10	14.05	14.33
3	SO ₂		900	75	28.10	30.00	30.03
4	TSP						
	Settlement	µg/Nm ³	230	230	66.00	57.90	46.80
	Operational Area		230	230	77.70	66.30	61.27

Note:

* Based on PP No. 41 Year 1999 concerning Air Pollution Control.

** Based on PP No. 22 Year 2021 concerning Environmental Protection and Management.

Noise Monitoring

No	Parameter	Unit	Environmental Standard	Average Monitoring Results		
				2024	2023	2022
WIUPK Roto Samurangau						
1	Settlement		55+3*	51.42	51.36	53.50
2	Operational Area	dB	85**	52.37	55.75	57.00
WIUPK Susubang Uko						
1	Permukiman		55+3*	50.65	50.97	50.59
2	Operational Area	dB	85**	47.40	52.80	49.31

Note:

* Based on Minister of Environment Decree No. 48/Menlh/11/1996 concerning Noise Level Standards.

** Based on Minister of Manpower Regulation No. 05 Year 2018 concerning Occupational and Environmental Health and Safety.



GHG Emissions Reduction [F.12]

KIDECO's efforts to support GHG emission reduction started in 2021 by introducing one unit of the MD 12E NF electric bus as a transportation service for employee pick-up and drop-off. By the end of the reporting period, the electric bus had been used to serve the transportation needs of approximately 400 employees. This program provides a potential emission reduction of 4.21 tons of CO₂ eq, which is equivalent to a fuel consumption saving of 6,399 liters per year. In 2024, KIDECO added an electric vehicle unit for heavy equipment, in the form of an electric dump truck, for operational activities.

In addition, KIDECO also utilizes revegetation in the Integrated Farming System (IFS) area to support CO₂ absorption. Several strategic steps have been implemented in the effort to reduce GHG emissions, including: [305-5]

1. Use of solar power and micro-hydro power generation systems.
2. Operation of electric vehicles, including electric buses.
3. Implementation of the Mini LED Tower program.
4. Installation of Sound Reduction systems on HD units.
5. Installation of slurry pumps on excavators.
6. Use of non-halon fire extinguishers (APAR) for efficiency and safety.
7. Use of water guns to support activities.
8. Implementation of lighting systems for loading and unloading activities.
9. Implementation of Double Side Loading (DSL) system for Overburden (OB) Removal (Loading).
10. Installation of Automatic Retard Speed Control (ARSC) and Coasting Drive systems to improve operational efficiency.
11. Modification of Asphalt Melting System with Smart Kettle.

Additionally, KIDECO has several CSR program initiatives that contribute to GHG emission reductions, including:

1. Revegetation in the Integrated Farming System (IFS) area.
2. Development of a biodigester in the Integrated Farming System area.
3. Utilization of refillable drinking water systems based on Reverse Osmosistechnology.

CSR Program: Utilization of Revegetation as a CO₂ Emission Reduction Effort

Description	Unit	2024	2023	2022
Revegetation in the Integrated Farming System (IFS) Area				
Absorption of CO ₂ Emissions	Ton CO ₂ eq	38.89	39.15	39.15
Saving Value	Rp Juta	1.17	1.17	1.17

CSR Program: Utilization of Solar Panels as a CO₂ Emission Reduction Initiative

Penyerapan Emisi CO ₂	Unit	2024	2023	2022
Use of Solar Panels for the Community	Ton CO ₂ eq	624.02	628.56	705.38

CSR Program: Utilization of Other Equipment as a CO₂ Emission Reduction Initiative

Penyerapan Emisi CO ₂	2024	2023	2022
Biodigester in IFS Area	3.82	4.02	4.77
Refillable drinking water based on reverse osmosis technology	8.94	9.01	10.11
Total	12.76	13.03	14.88

Dalam (Ton CO₂eq)

Total CO₂ Emission Reduction from CSR Program Initiatives

Efforts	2024	2023	2022
Benefits of Revegetation	38.89	39.15	39.15
Use of Solar Panels	624.02	628.56	705.38
Use of Other Instruments	12.76	13.03	14.88
Total Emissions Absorption	675.67	680.74	759.41

Utilization of Solar Panels as a CO₂ Emission Reduction Initiative from KIDECO Operations [305-5]

Absorption of CO ₂ Emissions	Satuan	2024	2023	2022
Use of Solar Panels in Mine Site	Ton CO ₂ eq	753.81	754.97	904.99

Utilization of other Equipment as a CO₂ Emission Reduction Initiative from KIDECO Operations [305-5]

Dalam (Ton CO₂eq)

Upaya	2024	2023	2022
Mini Tower LED Program	110.01	69.98	52.36
Installation of Sound Reduction in HD units	234.89	246.51	136.24
Installation of Mud Pumps on Excavators	6,047.01	6,042.86	7,332.92
Utilization of Non-Halon Fire Extinguishers*	98,847	98,847	98,847
Use of water gun	12.87	12.96	14.54
Lighting system for excavation	1,688.76	1,701.04	1,410.96
Microhidro energy to lighting system	8.22	8.28	9.29
Electric bus for employee shuttle	4.21	7.19	8.07
Installation of Automic Retard Speed Control (ARSC) & coasting drive	461.79	399.47	-
Modification of Asphalt Melting System with Smart Kettle	170.37	126.51	-
Total	107,585.13	107,461.80	107,811.38

* There is a restatement of this data, as the previous data did not include the emission absorption from the use of fire extinguishers.

Total CO₂ Emission Reduction from KIDECO's Operational Activities

Upaya	2024	2023	2022
Use of Solar Panels	753.81	754.97	904.99
Use of Other Instruments*	107,585.13	107,461.80	107,811.38
Total Emissions Absorption	108,338.94	108,216.77	108,716.37

* There is a restatement of this data as the previous data did not include the emission absorption from the use of fire extinguishers.

Total Conventional Emissions Load (Ton) [305-7]

Jenis Emisi	2024	2023	2022
NOx	697.44	689.79	484.70
SOx	5.05	2.23	1.48
CO	85.55	94.30	70.82
Partikel	8.55	13	3.56
Total	796.60	799.32	560.56

* The conversion factors and standards used are based on the Minister of Environment and Forestry Regulation Number 11 of 2021 concerning Emission Standard for Internal Combustion Engines, available at <https://peraturan.bpk.go.id/Details/235328/permen-lhk-no-11-tahun-2021>

Ozone-Depleting Substances (ODS) [305-6]

KIDECO is committed to reduce emissions containing Ozone-Depleting Substances (ODS) by discontinuing the use of Chlorofluorocarbons (CFCs) and replacing them with non-CFC alternatives that are more environmentally friendly. However, KIDECO has not calculated the volume of ODS emissions released as of 2024.

Land Reclamation and Revegetation

The open-pit mining operations carried out by KIDECO have a direct impact on the environment, including the loss of vegetation that can affect oxygen availability and reduce carbon absorption capacity. To address this, KIDECO continues to implement reclamation and rehabilitation of post-mining land with the aim of restoring ecosystems, preserving the environment, and protecting biodiversity. All reclamation activities are closely monitored and reported to the authorities in accordance with applicable regulations.

Land Reclamation and Revegetation [304-3]

Until the end of 2024, KIDECO has completed the reclamation of 5,222.84 hectares of land. In 2024, Land reclamation in the Roto Samurangau Special Mining Business Area reached 142.00 hectares, followed by the reopening of 80.91 hectares of reclaimed area, and a decrease of 0.28 hectares from the 2015 planting year. This brings the total reclaimed land in the region to 4,990.53 hectares. Meanwhile, the reclamation of Susubang Uko Special Mining Area in 2024 reached 32.00 hectares, with a total reclamation area of 232.31 hectares.

This rehabilitation activity involves the local community, institutions, and local government to ensure sustainability. Planning for mine closure is still under discussion, along with the process of extending the mining business license. If a mine closure is planned, KIDECO will notify all workers according to a predetermined schedule. [402-1]

Reclamation Realization (Ha) [304-3]

WIUPK	2024		2023		2022	
	Realization	Cumulative	Realization	Cumulative	Realization	Cumulative
Roto Samurangau	142.00	4,990.53	71.26	4,929.72	400.65	4,858.46
Susubang Uko	32.00	232.31	8.71	200.31	40.04	191.60
Total	174.00	5,222.84	79.97	5,130.03	440.69	5,050.06

Percentage of Land Reclamation to Mine Site [304-3]

Description	Unit	2024	2023	2022
Opening of Mine Site and Facility	Ha	13,780.02	13,497.83	12,997.10
Reclaimed Land		5,222.84	5,130.03	5,050.06
Percentage of Reclamation Land to Mine Site	%	37.90	38.01	38.86
Number of Trees	Trees	4,829,472	4,687,172	4,610,652

Keterangan: WUP Area Roto Samurangau dan WUP Area Susubang Uko

Rehabilitation of Watershed (DAS) has been carried out gradually since 2020. As of 2024, the cumulative total of rehabilitated area reached 13,438 hectares. From this total, 3,856 hectares have been handed over to stakeholders in 2023. Meanwhile in 2024, the proposal to hand over 1,999 hectares of land is still ongoing.

Waste Management and Utilization

KIDECO's operational and mining operations generate waste that potentially cause negative impacts to the environment. As a form of environmental responsibility, KIDECO implements 4R (Reduce, Reuse, Recycle, & Recovery) based waste management principles, which includes the management of Hazardous and Non-Hazardous waste. The types of waste generated from operational activities include: [306-1]

- Hazardous Waste
- Non Toxic and Hazardous Waste
- Topsoil
- Overburden

Activities, Waste Generation and its Management

Activity	Types and Form of Waste	Management
Mining pit opening	Overburden	Stored in and around mining area Used as backfill material for the post-mining area
Operations of Heavy Machineries and Workshops	Toxic and Hazardous Waste (B3)	<ul style="list-style-type: none"> • Stored in temporary storage facilities (TPS) • Handed over to authorized third parties • Reused • Reduced
Health Center		
Office	Non Toxic and Hazardous Waste	<ul style="list-style-type: none"> • Reduce • Reuse • Recycle
Canteen		

Management of Topsoil and Overburden (OB)

Solid waste generated from coal mining operations, including topsoil and overburden are managed by storing in or around the mine site. The materials are then being reused as backfill in post-mining area. This initiative is one of KIDECO's strategies to reduce potential GHG emissions generated from these waste. [306-1][306-2]

Topsoil (TS) Volume [306-2]

Block	Unit	2024	2023	2022
Roto Samurangau		17,421,718	15,809,907	12,918,766
Susubang Uko	BCM	564,773	876,130	280,507
Total		17,986,491	16,686,037	13,199,273

Volume Overburden (OB) [306-2]

Block	Unit	2024	2023	2022
Roto Samurangau		165.37	158.36	165.31
Susubang Uko	Million BCM	9.45	9.30	10.46
Total		174.82	167.66	175.77

Management of Toxic and Hazardous Waste [306-2][306-4][306-5] EM-CO-150a.7

The toxic and hazardous waste is mainly generated from heavy equipment operations. This waste is managed in various ways, including recycling, reuse, or handed over to third parties with official permits. Toxic and hazardous waste is first stored in a licensed temporary storage facility before being managed according to its type. Some types of toxic and hazardous waste are also incinerated in accordance with applicable regulations.

Throughout 2024, there were no significant incidents related to the management of hazardous waste, reflecting KIDECO's successful waste management system.

Amount of Toxic and Hazardous Waste Generated and Its Management [306-3] [306-4] [306-5]

Type of Waste	Unit	2024	2023	2022
Generated Waste	Ton	3,951.44	3,428.64	3,335.97
Reused and recycled waste	Ton	1,086	509.23	267.30
Waste managed in site	Ton	61	67.93	68.67
Waste managed by third parties	Ton	2,799	2,851.48	3,000.01

Toxic and Hazardous Waste and its Management [306-2]

Type of Waste	Management Method
Used lubricating oil, used batteries, used rags, Sludge from Oil Treatment or storage facilities, Fly Ash Incinerator, clinical waste, electronic lamps, used toner, waste from laboratories, used B3 packaging, used filters and Absorbents from used lubricating oil utilization activities and processing of incinerators, used refrigerants, used incinerator refractories, expired pharmaceutical products, laboratory equipment contaminated with B3, used pharmaceutical product packaging, and WWTP sludge.	<p>Toxic and hazardous waste storage activities</p> <ul style="list-style-type: none"> Stored in Temporary Storage facilities (TPS), totaling 27 units. Technical details of the B3 Waste Storage Facility integrated into the SKKL (technical details are outlined as an attachment to the SKKL) in the SKKL for WIUPK SSB UKO also include technical details for B3 storage. Handed over to a licensed third party for processing.
Clinical waste, used oil filters, diesel filters from B3 waste utilization and B3 waste processing activities, as well as used rags and others.	<p>B3 Waste Processing</p> <ul style="list-style-type: none"> Thermal processing using Incinerator as per the permit of the Minister of Environment and Forestry Decree No. S-384/PSLB3/PLB3/PLB.3/7/2024 concerning Technical Approval in the Field of Toxic and Hazardous Waste Management for Toxic and Hazardous Waste Processing by PT Kideco Jaya Agung.
Used lubricating oil	<p>B3 Waste Utilization</p> <p>Utilized as a substitute for diesel fuel in blasting activities. In accordance with Minister of Environment and Forestry Decree No. S.351/PSLB3/PLB3/PLB.3/5/2023 concerning the Operational Feasibility Letter in the B3 Waste Management for the Utilization of B3 Waste by PT Kideco Jaya Agung dated June 6, 2023.</p>

Generated B3 Waste [F.13] [306-3]

Type of B3 Waste	Unit	2024	2023	2022
Used Oil	Ton	3,443.85	2,950.78	2,857.29
Used Batteries	Ton	72.20	70.60	64.44
Used Oil Filters	Ton	191.79	166.9	164.70
Rags	Ton	128.10	131.86	135.86
Hose	Ton	40.11	44.25	41.71
Grease	Ton	15.16	11.63	12.84
Clinical waste	Ton	0.46	0.611	8.63
Fluorescent Lamps	Ton	0.05	0.11	0.26
Residue	Ton	14.24	13.98	31.17
Contaminated Soil	Ton	44.30	36.45	16.37
Electric Waste	Ton	0.73	0.34	0.36
Laboratory Waste	Ton	0.38	0.28	1.67
B3 Packaging Waste	Ton	0.06	0.84	0.69
Total	Ton	3,951.44	3,428.64	3,335.97

Note: Printing equipment is procured through a rental system, meaning that used cartridges are managed by the rental service company

KIDECO strives to reduce the generation of used oil through strategic innovations, one of which is the installation of LED lights on heavy equipment used in loading and unloading activities. This innovation has succeeded in reducing the need for light tower generators, which previously required two units for each excavator. Thus, the amount of used oil generated from generator operations can be minimized.

To reduce oil consumption in maintenance activities, KIDECO replaced the use of conventional Light Vehicles (LV) with Electric Light Vehicles as employee operational vehicles. The use of Electric Light Vehicles not only reduces used oil waste but also reduces air pollution resulting from LV operations. This program has a positive impact by reducing the generation of used oil waste to 0.03 tons in 2024.

In addition, KIDECO also implements various innovative measures to reduce the generation of toxic and hazardous waste, including:

- Utilization of toxic and hazardous waste in the form of used lubricating oil for blasting activities.

- Flushing of differential, hydraulic, and transmission oil.
- Replacement of the mud handling system to improve efficiency.
- Installation of LED lights in new buildings.
- Use of refillable packaging to reduce waste from used B3 packaging.
- Reduction of used oil generation by installing LEDs on heavy equipment in loading and unloading activities.
- Installation of power inverters as lighting alternatives in exploration activities.
- Use of electric buses to reduce the use of diesel fuel.
- Implementation of a solar power plant as a solution to reduce toxic and hazardous waste such as oil while building environmentally friendly housing.
- EVIC, Electric Vehicle Conversion to reduce GHG emissions as well as toxic and hazardous waste such as oil

These initiatives reflect KIDECO's commitment to responsible waste management while promoting operational efficiency and sustainability.

Utilization of Used Oil Waste

KIDECO utilizes used oil as an alternative to diesel fuel (AN-FO) for blasting processes, which is utilized as fuel for blasting processes. The utilization of used oil is legally accommodated through SLO No. S.351 of 2023 dated June 6, 2023. Until the end of the reporting period, it 1,085.52 tons of used oil had been successfully reused.

Volume and Percentage of B3 Waste Utilization: Used Oil [306-4]

Utilization Program	Unit	2024	2023	2022
Utilization of used oil in blasting activities	Ton	1,085.52	509.23	267.30
Utilization of used oil by licensed third parties		2,358.33	2,442.0	2,589.99
Total utilization		3,443.85	2,951.2	2,857.29
Total generated B3 waste		3,951.44	3,428.64	3,335.97
Successful utilization of used oil	%	87	86	86

Volume and Percentage of B3 Waste Reduction: Used Oil [F.13]

Reduction Program	Unit	2024	2023	2022
Flushing differential, hydrolic & transmission oil	Ton	0	0	42.30
Replacement of Mud Handling system with Eddy Pump		7.71	7.58	8.68
Replacement of lighting system with LED in heavy machineries for excavating activities		9.94	9.94	8.32
Installation of Power Inverters in exploration activities		0.27	0.27	0.162
Use of electric buses to reduce used oil		0.324	0.324	0.324
Installing solar power plant to reduce oil usage in the environmentally friendly residential complex		0.54	0.54	0
EVIC, Electric Vehicle Conversion to reduce GHG emissions and oil		0.027	-	-
Total Reduction		18.81	18.65	59.79
Total generated B3 waste		3,951.44	3,428.64	3,335.97
Successful reduction of B3 Waste, used oil	%	0.48	0.54	1.79

Value of Used Oil in Blasting Activities [306-4]

Description	Unit	2024	2023	2022
Volume of utilization	Ton	1,085.52	509.23	267.30
Saving value	Rp Million	13,117.87	6,008.91	3,623.99

Percentage of B3 Waste Reduction: Used Fluorescent Lamps and B3 Packaging Waste [F.13]

Reduction Program	Type of Waste	Unit	2024	2023	2022
Installation of LED Lamps	Fluorescent Lamps		0.78	0.45	0.31
Utilization of containers to replace oil packaging	Used oil packaging	Ton	156.10	140.05	133.05
Total Reduction			156.88	140.50	133.36
Generated non-dominant B3 waste			507.59	477.86	478.69
Successful reduction of B3 Waste, used Fluorescent lamps and B3 packaging		%	30.91	29.40	27.86

KIDECO has adopted a policy of refilling large-sized waste packaging as a way of reducing the generation of packaging waste such as drums, jerry cans, and other small packaging. This policy has succeeded in reducing the generation of toxic and hazardous waste from used packaging to 156.10 tons. Throughout 2024, there were no incidents of spillage of coal material or other waste that endangered the environment.

[F.15]

Non-B3 Waste Management [F.14]

KIDECO has implemented a number of environmentally friendly programs in 2024. The reduction in paper usage from the Nembayu Digitization program, One Kideco and the use

of electronic mail has successfully reached 1.93 tons, while the initiative of encouraging employees to use tumblers has helped to reduce plastic bottle waste by 10.66 tons.

KIDECO also implements a program to convert organic waste into fertilizer. This program is capable of converting 117.83 tons of Non-B3 waste into 115.48 tons of fertilizer. The fertilizer produced is used to cultivate the gardens in the employee housing area and for community activities. These initiatives reflect KIDECO's commitment to supporting environmental sustainability through innovation and responsible waste management.

Amount of Non-B3 Waste Generated and Its Management [306-3] [306-4] [306-5]

Type of Waste	Unit	2024	2023	2022
Generated waste	Kg	4,225,456	6,602,049	6,234,750
Reused and recycled waste		1,398,606	2,706,305	4,782,774
waste managed by third parties, inside and outside the area		1,798,550	3,895,744	1,451,976

Processing Methods and Form of Non-B3 Waste Utilization [306-1][306-2] [306-4]

Processing Method	Form of Utilization	Unit	2024	2023	2022
Organic	Utilization of livestock waste for compost	Kg	113,750	173,731	115,000
	Simple and active utilization of organic waste (PRAKTIS 24 JAM)	Kg	4,083	8,534	0
Recycling	Utilization of used tires for road marking and erosion control	Kg	1,117,560	1,199,990	1,463,680
	Utilization of used conveyor belt	Kg	4,921,3	2,325	116,25
	Reduction of plastic bottle waste from the provision of tumbler for employees	Kg	10,665	10,650	0
	Utilization of tires as community aid	Kg	821,310	2,169,100	272,160
	Reduction of waste generated from used tires through HD Tire Retreading Program	Kg	The program has not been implemented since the fourth quarter of 2023	998,700	1,027,500

Processing Method	Form of Utilization	Unit	2024	2023	2022
Recycling	Reduction of waste generated from used tires through HD Tire Regroove Program	Kg	132,000	184,500	2,152,500
	Reduction of paper waste from the utilization of email	Kg	135.18	147.85	0
	Reduction of paper waste from the use of Nembayu application	Kg	1,407.53	1,032.38	0
	Reducing plastic bottle waste by providing gallon drinking water	Kg	13,695.3	13,812.6	0
	Digitalization of mining operation data to One KIDECO application	Kg	389.44	0	0
Total Utilization		Kg	2,219,915	4,762,522	5,030,956
Generated Non-B3 Waste		Kg	4,225,456	6,602,049	6,234,750
Successful Utilization		%	52.53	54.87	80.69

Biodiversity Preservation

Biodiversity Management [F.9] [304-1]

KIDECO implements an open-pit mining system in areas with forest conservation status, such as production forests and limited production forests, which are supported by Other Use Areas (APL). Some of the coal transportation and port activities carried out by KIDECO are in the Teluk Adang Natural Reserve area. The legality of activities in this area has been obtained through the Addendum to the 2021 Cooperation Agreement with the Head of the East Kalimantan BKSDA, under document PKS.140/K.18/TU/Teknis/08/2023 and Number 213/KJA/LGL/CON/VIII/2023, dated August 8, 2023. This addendum regulates the inevitable strategic development for the utilization of roads and docks with an area of ±77.58 hectares, and a river channel of 8.34 kilometers in the area, which is located in Paser District, East Kalimantan Province.

The protection of natural reserves is carried out in accordance with the Minister of Forestry Regulation No. P.85/Menhut-II/2014 concerning the Cooperation Procedures for the Administration of Nature Reserves and Nature Conservation Areas, which was later updated through the Minister of Environment and Forestry Regulation No. P.44/MENLHK/SETJEN/KUM.1/6/2017. As a form of commitment to environmental conservation, KIDECO has also designated an area within the forest conservation as a Multifunctional Conservation Area (KKMF) Arboretum Tandarayan. This area has ecological, biological, and educational value, as well as serving as a source of animal feed, animal shelter, and arboretum.

Area of Production Operation Permit Hectares (Ha) [304-1]

WUP	Forest Area			Non Forest Area	Total
	Conservation Forest	Protected Forest	Production Forest		
Roto Samurangau	-	-	11,974.78	15,485.22	27,327
Susubang Uko	-	59.00	1,897.00	4,947.00	6,560
Total	-	59.00	13,872.66	20,431.34	33,887

The coal mining activities carried out by KIDECO show low potential of producing acidic mine water that poses risks to the surrounding environment and biodiversity. However, KIDECO continues to implement mitigation measures to address Potentially Acid Forming (PAF) material by covering it with Non Acid Forming (NAF) material. This mitigation process is carried out through an encapsulation method designed to prevent the formation of acid mine water and avoid water contact with the surrounding environment.

The Roto Samurangau Special Mining Business License Area (WIUPK) is categorized as an area with no potential of producing acid mine water. A total of 93.20% of the area in this region has NAF properties, while the other 6.80% is classified as PAF with low acid formation capacity. Meanwhile, Susubang Special Mining Business License Area (WIUPK) shows that 85.71% of the area is NAF, and the other 14.29% is classified as PAF with similar characteristics of having low acid formation capacity. Apart from mitigation, reclamation efforts are also carried out to ensure the sustainability of water quality stored in mining areas. Throughout 2024, KIDECO succeeded in reclaiming an area of 174.00 hectares, or 185.38% of the annual target of 93.86 hectares. [304-2]



Working with Teachers to Improve the Literacy of the Green Generation



I feel very proud and inspired to be part of the “Green Initiative” program initiated by KIDECO. This collaboration provides an extraordinary opportunity to educate our students about the importance of protecting and preserving the environment from an early age.

The program helps us as educators to enrich the environmental literacy of students, from elementary to high school. With KIDECO’s support, we feel empowered to convey the message that every individual has an important role to play in preserving nature. This collaboration is not just a program, but an investment in creating a greener, more environmentally conscious, and more responsible future. Thank you, KIDECO, for giving us the opportunity to work together to shape a generation that cares about the environment!

Muchlison, S.Pd.I

Sub-Division Head of Administration of the Regional Education Office V, East Kalimantan Province



Biodiversity Monitoring

[F.10]
KIDECO carries out land reclamation with the main objective of protecting biodiversity, especially for species listed on the IUCN Red List and the national conservation list under the critically endangered or endangered status. Reclamation also plays an important role in preserving water reserves in mining areas. In 2024, KIDECO successfully reclaimed 174.00 hectares of land, exceeding the target of 93.86 hectares. [304-2]

List of Protected Fauna in the Reclamation Land [304-4]

No	Local Name	Scientific Name	Conservation Status based on the IUCN Red List
1	Trenggiling peusing	<i>Manis Javanica</i>	Critically Endangered
2	Bekantan kahau	<i>Nasalis Larvatus</i>	Endangered
3	Owa kalawat	<i>Hylobates Muelleri</i>	Endangered
4	Kucing merah	<i>Catopuma Badia</i>	Endangered
5	Monyet ekor panjang	<i>Macaca Fascicularis</i>	Endangered
6	Monyet ekor pendek	<i>Macaca Nemestrina</i>	Endangered

List of Protected Avifauna Species in the Reclamation Land [304-4]

No	Local Name	Scientific Name	Conservation Status based on the IUCN Red List
1	Cica-daun besar	<i>Chloropsis Sonnerati</i>	Endangered
2	Caladi batu	<i>Meiglyptes Tristis</i>	Endangered

List of Protected Flora in the Reclamation Area [304-4]

No	Local Name	Scientific Name	Conservation Status based on the IUCN Red List
1	<i>Hopea rudiformis</i>	<i>Dipterocarpaceae</i>	Critically Endangered
2	<i>Shorea faguettiana</i>	<i>Dipterocarpaceae</i>	Endangered
3	<i>Shorea lepidota</i>	<i>Dipterocarpaceae</i>	Critically Endangered

In 2024, KIDECO monitored aquatic biota at 41 locations including the Roto Samurangau area (23 points), Susubang Uko (10 points), as well as the TMCT Harbor and Adang Bay (8 points). The results of the monitoring show that the aquatic biota diversity index is at a moderate level ($H' > 1$), while the uniformity index at all locations shows a stable condition ($E' > 0.75$). This reflects the lack of dominance by certain species in the aquatic biota community.

Keragaman Jenis Mamalia Samurangau Eco Park

No	Nama Lokal	Nama Ilmiah	Ordo	Famili	Spesies	Status Konservasi
1	Bekantan (Nasalis larvatus)	<i>Nasalis larvatus</i>	Primates	Cercopithecidae	1	Endangered
2	Owa (Hylobates muelleri)	<i>Hylobates muelleri</i>	Primates	Cercopithecidae	1	Endangered
3	Kucing merah (Catopuma badia)	<i>Catopuma badia</i>	Carnivora	Felidae	1	Endangered
4	Monyet ekor panjang (Macaca fascicularis)	<i>Macaca fascicularis</i>	Primates	Cercopithecidae	1	Endangered
5	Monyet ekor pendek (Macaca nemestrina)	<i>Macaca nemestrina</i>	Primates	Cercopithecidae	1	Endangered
6	Trenggiling (Manis javanica)	<i>Manis javanica</i>	Mammalia	Manidae	1	Critically Endangered

Kawasan Samurangau Eco Park relatif masih memiliki tutupan hutan yang beragam yang dapat berfungsi sebagai tempat berlindung sekaligus mencari dan mencari pakan bagi hewan-hewan yang ada di dalamnya. Kawasan ini juga memiliki nilai ekologis yang mendukung untuk habitat satwa liar.

Pohon Sungkal (*Peronema canescens*)

Pohon Sungkal (*Peronema canescens*) biasa di sebut Jati sebrang atau Jati Kalimantan karena satu famili dengan pohon jati. Pohon Sungkal mempunyai ciri khas duduk daunnya yang berhadapan dan bersegi empat dan memiliki RACHIS down.

Pohon Sungkal banyak tersebar di Kabupaten Faser. Pohon Sungkal juga masuk kategori Alien Species karena sebaran yang cukup cepat dan bisa mendominasi suatu tempat tertentu.

Keanekaragaman Jenis Pohon SAMURANGAU ECO PARK

- Diperkirakan terdapat 90 jenis pohon yang telah berhasil diidentifikasi di sepanjang kanan kiri transek
- Beberapa jenis pohon seperti syringum (jambu-jambu), dan ficus (ara) merupakan sumber pakan dominan bagi primata dan satwa liar lainnya

Keanekaragaman Jenis Herpetofauna SAMURANGAU ECO PARK

No	Nama Lokal	Nama Ilmiah	No	Nama Lokal	Nama Ilmiah
1	Bekantan	<i>Nasalis larvatus</i>	11	Ular	<i>Uroelapoides</i>
2	Owa	<i>Hylobates muelleri</i>	12	Kadal	<i>Lacerta</i>
3	Kucing merah	<i>Catopuma badia</i>	13	Kadal	<i>Lacerta</i>
4	Monyet ekor panjang	<i>Macaca fascicularis</i>	14	Kadal	<i>Lacerta</i>
5	Monyet ekor pendek	<i>Macaca nemestrina</i>	15	Kadal	<i>Lacerta</i>
6	Trenggiling	<i>Manis javanica</i>	16	Kadal	<i>Lacerta</i>
7	Bekantan	<i>Nasalis larvatus</i>	17	Kadal	<i>Lacerta</i>
8	Owa	<i>Hylobates muelleri</i>	18	Kadal	<i>Lacerta</i>
9	Kucing merah	<i>Catopuma badia</i>	19	Kadal	<i>Lacerta</i>
10	Monyet ekor panjang	<i>Macaca fascicularis</i>	20	Kadal	<i>Lacerta</i>

Chiroptera

- Terdapat beragam jenis dan berbagai variasi ukuran pada kelelawar hutan di kawasan ini.
- Adanya sarang kelelawar sarang menunjukkan habitat yang beragam yang ditempati di kawasan ini.
- Di kawasan ini terdapat 20 jenis kelelawar yang teridentifikasi.

Amphibia

- Terdapat beragam jenis dan berbagai variasi ukuran pada amfibi di kawasan ini.
- Adanya sarang amfibi sarang menunjukkan habitat yang beragam yang ditempati di kawasan ini.

Reptilia

- Terdapat beragam jenis dan berbagai variasi ukuran pada reptil di kawasan ini.
- Adanya sarang reptil sarang menunjukkan habitat yang beragam yang ditempati di kawasan ini.

Keanekaragaman Capung Samurangau Eco Park

Kehadiran capung menjadi Bio-Indikator adanya sumber atau tempat-tempat peraian pada suatu tempat. Capung selalu menggunakan air bersih dan tidak tercemar sebagai tempat hidupnya.

Hodinya capung pada kawasan Samurangau Eco Park mengindikasikan adanya daerah peraian yang berfungsi sebagai habitat bagi capung.



KIDECO CARE PROGRAM

In 2024, “KIDECO CARE PROGRAM” protect and preserve the endemic animals through an innovation titled Identification, Protection, and Observation of forest Wildlife Area with Protected endemic animals “OWA Kalawat” which is abbreviated to “INGAT!!! ADA KAWANAN OWA”. This conservation is carried out using the in situ conservation approach, which involves identification, protection, and observation in the KIDECO post-mining reclamation area within the forest area. This innovation contains an element of originality in the form of a holistic approach that combines various methods such as identification, protection, and observation in one conservation program, using post-mining areas that have been reclaimed for conservation, and through the synergy collaboration concept of ABGCM, which involves Academics, Business, Government, Community & Media (ABGCM) for inventorization to evaluation activities. This in situ conservation approach is driven by degraded or improper habitat conditions that can threaten the sustainability of the Owa Kalawat. A decline in the carrying capacity of the environment due to habitat degradation can lead to a declining population of Owa Kalawat. This innovation aims to restore and conserve the habitat of Owa Kalawat, which has been damaged by mining activities. This innovation is an important step in the protection of biodiversity that can lead to changes in the subsystem, where the initial reclamation focused only on the restoration of vegetation without considering the specific needs of endemic animals. This innovation also integrates ecological and biodiversity aspects in greater depth, with a focus on the specific habitat of Owa Kalawat. With a more planned and data-driven approach, habitat preservation and management can be more efficient. Selection of the right plant species can reduce the need for human intervention in the long term. In addition to preserving Owa Kalawat, this innovation also increases the awareness and involvement of the local community. Educational programs and community participation in the conservation activities provide social and economic added value. In 2024, through this innovation, KIDECO succeeded in identifying 3 colonies of Owa Kalawat, an increase from only 1 colony in 2020.

Through the KIDECO Care Program, the Company seeks to preserve protected animals by building animal corridors and planting multifunctional plants. This program has succeeded in increasing biodiversity in and around the mining area. [304-31]

The KIDECO Care Program is an environmental initiative that actively involves the local community, which includes various activities such as land reforestation, kelulut honeybee cultivation, and the construction of a Bio Bank (Biodiversity Bank). This initiative is a manifestation of KIDECO’s commitment to creating a circular economy and sustainable shared value for both the company and the surrounding community.

KIDECO also maximizes the function of the 3-hectare nursery center in Roto Samurangau WIUPK with a production capacity of 1,200,000 tree seedlings per year, as well as in Susubang Uko WIUPK with a capacity of 2,000 tree seedlings per year. These seedlings are used to support sustainable reclamation activities.

This program has led to an increase in the diversity of flora and fauna, including the addition of 134 types of trees, 110 types of herbaceous vines, 53 types of mammals, 159 types of birds, and 54 types of reptiles and amphibians, 689 types of insects throughout 2024.

Other than these activities, KIDECO Care Program also includes other prominent initiatives, including:

- Land reforestation by involving community empowerment
- Establishment of the Gunung Jondang Karst Conservation Area
- Construction of the Animal Corridor Area
- Establishment of the Tandarayan Arboretum Multifunctional Conservation Area (KKMF)
- Improving green literacy with teachers
- Conservation of the Proboscis Monkey

These initiatives emphasizes KIDECO’s commitment to maintain the balance between mine operations and environmental sustainability.

Protected or restored habitats [304-3]

KIDECO is committed to protecting and restoring habitats through a strategic partnership with PT Ecositrop. This partnership is focused on conducting annual monitoring and evaluation activities in order to ensure the sustainability of the managed ecosystem. In its implementation, a number of methodologies are applied, such as direct observation, installation of camera traps, indirect observation, and controlled animal capture.

In addition, KIDECO has also established cooperation with the East Kalimantan Natural Resources Conservation Center (BKSDA) regarding the implementation of the Unavoidable Strategic Development policy. This partnership aims to ensure that development activities in the operational area are carried out in line with the principles of environmental conservation and biodiversity protection.

Implementation of Environmental Management Plan at the Mining Site [EM-CO-160a.1]

- a. Plans and policies regarding ecological and biodiversity impacts, waste generation, noise impacts, air emissions, water discharges, natural resource consumption, and the use of hazardous chemicals
 - Ensuring that all environmental impacts are considered in all aspects of the Company's operations
 - Preventing pollution and reducing incidents of declining environmental carrying capacity
 - Carrying out reclamation of post-mining areas to make them productive, stable and safe according to their intended use and ensuring that the Post-Mining Plan is properly implemented in accordance with applicable regulations.
 - Creating, promoting environmental awareness, and requiring all KIDECO employees, contractors and subcontractors to be responsible for the environment
 - Implementing 4R (Reduce, Reuse, Recycle, Recovery) in the management program for B3 and Non-B3 waste, life cycle perspective, and Life Cycle Assessment (LCA) to measure potential environmental impacts
 - Monitoring and preserving biodiversity.
 - Conserving water resources and reducing the burden of wastewater pollution
 - Reducing air pollution from conventional air pollutants and greenhouse gases
 - Supporting the purchase of energy-efficient products and services and designs that can improve energy performance
 - Ensuring the availability of the information and resources needed to achieve energy goals and targets
- b. The underlying references for the plan can be codes, guidelines, standards, or regulations developed by entities, industry organizations, third-party organizations, the government, and so on
 - SOP/ENV-009 Waste Management
 - SOP/ENV-013 Handling of Hydrocarbon Spills in

Waters

- SOP/ENV-017 Operation of Incinerator 01
- SOP/ENV-026 Water Quality Monitoring
- SOP/ENV-027 Wastewater Treatment
- SOP/ENV-028 Monitoring of Aquatic Biota
- SOP/ENV-029 Measurement of Wastewater and River Water Discharge
- SOP/ENV-030 Planning & Management of Catchment Dam/Settling Pond
- SOP/ENV-031 Drop Structure
- SOP/ENV-033 Utilization of Toxic and Hazardous Waste for ANFO Manufacturing Activities
- SOP/ENV-034 Utilization of Toxic and Hazardous Waste at Emulsion Plant 1
- SOP/ENV-035 Utilization of Toxic and Hazardous Waste at Emulsion Plant 2
- SOP/ENV-036 Emergency Response for Toxic and Hazardous Waste Utilization at Emulsion Plant 1
- SOP/ENV-037 Emergency Response for Toxic and Hazardous Waste Utilization at Emulsion Plant 2
- SOP/ENV-043 Management of Top Soil & Sub Soil
- SOP/ENV-044 Nursery Management
- SOP/ENV-045 Reclamation and Revegetation
- SOP/ENV-046 Monitoring of Flora and Fauna
- SOP/ENV-048 Preparation of Post-Mining Plan Documents
- SOP/ENV-050 Emergency Response at Temporary Storage Facilities for Toxic and Hazardous Waste
- SOP/ENV-051 Emergency Response at Settling Pond and Catchment Dam
- SOP/ENV-053 Environmental Management Document
- SOP/ENV-054 Toxic and Hazardous Waste Management
- SOP/ENV-055 Control of Potential Acid Mine Drainage
- SOP/ENV-056 Management of Contaminated Soil
- SOP/ENV-057 Ambient Air Quality & Emissions Monitoring
- SOP/ENV-058 Emergency Response at the Toxic and Hazardous Waste Treatment Facility "Incinerator 01"
- SOP/ENV-059 Erosion and Sedimentation Control
- SOP/ENV-060 Procedures for Repurposing Reclamation Areas
- SOP/ENV-061 Loading and Handling of Sludge Settling Pond
- SOP/ENV-062 Operation of Incinerator 02
- SOP/ENV-063 Emergency Response at the Toxic and Hazardous Waste Utilization Facility "Oil Mixing Plant"
- SOP/ENV-064 Emergency Response at the Toxic and Hazardous Waste Treatment Facility "Incinerator 02"
- SOP/ENV-065 Operation of Temporary Storage Facility for Toxic and Hazardous Waste
- SOP/ENV-066 Emergency Response to Air Pollution
- SOP/ENV-067 Energy & Emission Calculation Conversion
- SOP/ENV-068 Operation of Domestic Wastewater Treatment Plant

- SOP/ENV-069 Transportation of Toxic and Hazardous Waste at Basecamp Clinic
- SOP/ENV-070 Emergency Response in Domestic Wastewater Treatment Plants
- SP ENV-001 Housekeeping Guidelines in Workshops
- SP ENV-002 Storage of Toxic and Hazardous Waste
- SP ENV-003 Oil Trap Facilities
- SP ENV-004 Mobile Unit Washing Facilities
- SP ENV-005 Transfer of Toxic and Hazardous Waste Between Temporary Storage Facilities
- SP ENV-006 Road Access to the Reclamation Area

KIDECO has SOP-ENV-055-R005 (Control of Potential Acid Mine Water) which consists of AMW mitigation procedures through the encapsulation method of PAF material as outlined in SOP-PROD-007-R011 (Waste Dump Management). [EM-CO-160a.2]

Efficient Water Consumption

KIDECO prioritizes efficient water consumption in company operations by utilizing collected rainwater in sediment ponds and surface water. Water management is carried out with caution so as not to interfere with the interests of the surrounding community. [303-1]

One of the key innovations implemented is Rainwater Harvesting as a source of clean water for the coagulant mixing process in the Chemical Treatment Settling Pond facility. Wastewater is treated by mixing coagulant with clean water using two tanks with a capacity of 5,500 liters before being injected into the wastewater. This effort has saved the use of raw water by up to 4,382.40 m³, equivalent to Rp13.6 million.

KIDECO has also installed a Big Gun Sprinkler with a nozzle system in the coal stockpile area, which successfully reduced raw water usage by 7,188 m³, equivalent to Rp16.2 million by the end of 2024.

Additionally, in 2024, the company utilized the innovation of the Hydram Pump to treat wastewater as a substitute for clean water in the coagulant mixing process. This pump replaces the role of the Water Truck and serves as an alternative during the dry season when there is no rainwater supply. By using treated water from the Settling Pond, this innovation saved raw water by 19,775 m³, equivalent to Rp79.2 million by the end of 2024.

Water Consumption [303-1][303-2][303-3][303-5] EM-CO-140a.2

KIDECO complies with licensing requirements related to water extraction, having a total of 7 Water Extraction Permits (SIPA) throughout 2024. The company only extracts water from rivers and does not withdraw groundwater, and no water stress has been found in the water sources. Throughout the year, the total volume of water extracted reached 1,412,456 m³, with an average discharge of 161.24 m³ per hour.

A total of 53.7% of the fresh water taken from rivers has been recycled, resulting in a total volume of 1,644,137 m³. The water extraction process is monitored via flow meters to ensure zero negative impact on the quality and height of the river water level. Water management is carried out in accordance with East Kalimantan Regional Regulation No. 2 of 2011 concerning Water Quality Management and Water Pollution Control, Technical Approval for Wastewater Discharge into Surface Water Bodies and Operational Feasibility Letter for Compliance with Wastewater Quality Standards discharged into Surface Water Bodies. Until the end of 2024, there were no incidents of non-compliance with water quality standards, permits or regulations.

The additional water source used by KIDECO comes from sediment ponds. Until the end of 2024, there were 34 sediment ponds with a total capacity of 10,593,444 m³. The water from these sediment ponds is reused for the operational needs of the company and its partners, with a total volume of 1,644,137 m³. This initiative is a manifestation of KIDECO's commitment to maximizing the efficiency and sustainability of water management.

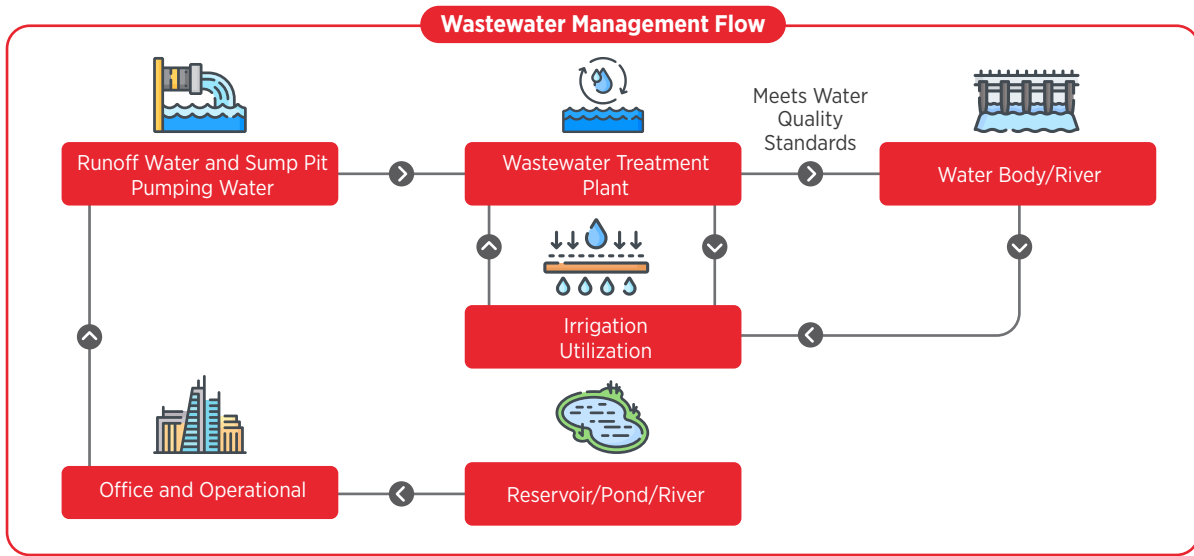
Water Usage by Source (m³) [F.8] [303-3][303-5]

Source of Water	2024	2023	2022
Surface Water (Rainwater ponds and river water)	1,412,456	1,967,271	2,112,768
Surface Water (Sediment ponds)	1,644,137	1,949,185	1,824,769
Total (m ³)	3,056,593	3,916,456	3,937,537
Total (ML)	3,056.59	3,916.46	3,937.54

Wastewater Management

As of the end of reporting period, the total volume of managed wastewater reached 219,068,177 m3. None of these wastewater are discharged directly into the sea, but are instead channeled into rivers after a treatment process. This process ensures that the quality of the wastewater discharged meets the quality standards set by the government. Throughout this period, no violations of applicable standards were found.

As an additional step in reducing the pollution load, KIDECO has constructed a Control Box, which has successfully reduced the pollution load by 4,883.24 tons by the end of 2024. This initiative is part of the Company’s commitment to ensure that wastewater management is carried out responsibly and in accordance with applicable regulations. [303- 4]



Monitoring of Wastewater Quality

Location	Parameter	Unit	Environmental Standard	Average Measurement Result		
				2024	2023	2022
WIUPK Roto Samurangau						
• Kandilo River • Samurangau River	Ph		6-9	7.77	7.80	7.86
• Popor River • Tandarayan Pond	TSS	mg/l	300; 275; 211	23	28	38
• Melas River • Kamarayun River	Fe			0.36	0.42	0.64
• Biu River • Kuaro River	Mn			0.06	0.09	0.09
WIUPK Susubang Uko						
• Kandilo River	Ph		6-9	7.75	7.68	7.60
• Uko River	TSS	mg/l	300; 275; 211	16	23	25
• Busi River • Suru River	Fe			0.31	0.47	0.51
Kenyan River	Mn			0.16	0.15	0.18

Note:

Environmental Quality Standards based on:

1. East Kalimantan Regional Regulation No. 02 of 2011, Appendix I.27 on Water Quality Management and Water Pollution Control
2. Head of DPMPSTP Decree No. 503/1603/DPMPSTP-03/42 Regarding Wastewater Discharge Permit for WUP Roto Samurangau PT KIDECO Jaya Agung, Fifth Clause
3. Head of DPMPSTP Decree No. 503/408/DPMPSTP-03/42 Regarding Wastewater Discharge Permit for PT KIDECO Jaya Agung, Fifth Clause
4. Head of DPMPSTP Decree No. 503/760/DPMPSTP-03/42 Regarding Wastewater Discharge Permit for WUP Roto Samurangau PT KIDECO Jaya Agung, Fifth Clause
5. Operational Feasibility Letter for Compliance with Wastewater Quality Standards Discharged to Surface Water No. SLO.6/PPKL/PPA/PKL.1.3/B/1/2024
6. Operational Feasibility Letter for Compliance with Wastewater Quality Standards Discharged to Surface Water No. SLO.90/PPKL/PPA/PKL.2.12/B/12/2024

Monitoring of River Water Quality [303-4]

No	Parameter	Unit	Environmental Standard	Average Measurement Result		
				2024	2023	2022
WIUPK Roto-Samurangau						
1	Physics					
	Temperature	°C	Deviasi 3	22.80	24.96	22.01
	TDS	mg/l	≤1,000	623.69	582.37	951.29
	TSS		≤50	121.77	90.96	114.26
2	Inorganic Chemicals					
	pH		6-9	7.79	7.70	7.82
	BOD	mg/l	≤3	1.64	1.54	1.35
	COD		≤25	7.13	6.79	6.59
	DO		≥4	4.91	5.89	6.72
	Total Phosphate		≤0,2	0.08	0.06	0.05
Blok Susubang Uko						
1	Physics					
	Suhu	°C	Dviasi 3	22.75	23.88	22.00
	TDS	mg/l	≤1,000	116.93	122.50	109.60
	TSS		≤50	135.35	61.30	99.25
2	Inorganic Chemicals					
	pH		6-9	7.85	7.66	7.86
	BOD	mg/l	≤3	1.55	1.48	1.34
	COD		≤25	6.93	6.56	6.57
	DO		≥4	4.71	7.01	6.77
	Total Phosphate		≤0.2	0.19	0.04	0.036

Note: Environmental Quality Standards are based on PP 22 Year 2021, Appendix VI on the Implementation of Environmental Protection and Management

As part of our efforts to manage the environment in a sustainable manner, KIDECO has developed an innovation in the form of a Floating Inlet, which increases the retention time of wastewater in the treatment process. This device is installed in the compartment before the chemical treatment process with the main objective of reducing the pollution load, especially in the parameter of Total Suspended Solids (TSS).

Through the application of the Floating Inlet, wastewater is retained longer in the compartment, enabling a more optimal treatment process. This technology is able to reduce TSS levels by up to 5% and reduce the workload on the settling pond. By the end of 2024, this innovation has succeeded in reducing the pollution load by 1,752.05 tons, making it one of the significant contributions to effective wastewater management.

In addition, KIDECO has constructed an Automatic Mine Wastewater Treatment Plant (AMWTP) Facility in 2023, which works automatically and replaces the manual coagulant injection method for wastewater treatment in Sump Pit, Disposal and Coal Stockpile. This initiative will optimize the reduction rate of the Total Suspended Solids (TSS) water pollutant.

The method of coagulant injection through the Automatic Processing System at the AMWTP Facility is conducted through the processing of mine wastewater that is integrated with the automatic coagulant injection system with the help of a dosing pump that is adjusted to the flow discharge, pH and TSS parameters. The source of electrical energy from the AMWTP is a solar cell with a total power capacity of 5000 watts. Until the end of 2024, this innovation has succeeded in reducing pollution load by 890.33 tons.

Calculation of Pollution Load in Roto Samurangau and Susubang Uko Blocks

Parameter	Pollution Load (Ton/Year)		
	2024	2023	2022
	1	2	3
TSS	5,493.37	6,259.22	12,615.54
Besi (Fe)	114.98	353.18	199.24
Mangan (Mn)	19.24	40.86	32.48

Wastewater Pollution Load Reduction Program [303-4]

No.	Reduction Program	Unit	2024	2023	2022
1	Substitution of aluminum sulfate with megafloc	Ton TSS	16.74	26.69	54.70
2	Reusing washing bay water to reduce the contents of Total Suspended Solid (TSS)	Ton TSS	20.09	17.83	16.29
3	Reduction of pollution load for BOD parameter from domestic wastewater by providing sanitation for the community	Ton TSS	7.34	4.56	4.56
4	Reduction of BOD parameter pollution load from livestock waste treatment using biodigester	Ton BOD	1.57	1.50	1.50
5	Treatment of wastewater using rollfloc as an alternative to aluminum sulfate	Ton TSS	140.56	72.98	50.94
6	Production of soap from used cooking oil as raw material to reduce oil and fat parameter load	Ton of Oil & Fat	0.86	0.85	0.85
7	Treatment of domestic wastewater at the domestic wastewater treatment facility using filtering bags “filsa”	Ton TSS	0.04	0.04	0.04
8	Building control box from sump pit pumping activities to reduce TSS parameter pollution load	Ton TSS	1,268.07	979.02	1,348.92
9	Increase wastewater treatment retention time using floating inlet to reduce TSS parameter pollution load	Ton TSS	247.39	236.63	344.90
10	Optimization of Wastewater Management by Constructing Automatic mine Wastewater Treatment Plant which is Integrated with the Solar Cell System	Ton TSS	704.50	185.83	0

Environmental Complaint Mechanism [F.16][F.24][2-25]

The public and other stakeholders can submit complaints or grievances related to environmental management to the External Relations & Sustainability Department. Throughout 2024, KIDECO did not receive any complaints or sanctions related to alleged pollution or environmental violations.



KIDECO's Personnel and the Community



KIDECO is committed to create an inclusive and equal work environment in order to support long-term career development for its employees. Through a Human Resources (HR) policy that supports diversity, as well as employee training and capacity development, KIDECO ensures that the entire workforce is ready to address future needs.

As a form of commitment to the local population, KIDECO prioritizes the employment of workers from East Kalimantan. In 2024, 316 employees, or 44.1% of the total workforce, were local residents with ID cards from Paser Regency, and 59.8% of the total workforce were local residents from East Kalimantan Province. Additionally, 35 employees, or 11.1% of senior management, also come from the local workforce with ID cards from Paser Regency. KIDECO not only supports diversity but also includes persons with disabilities, with one of them working in the Corporate Social Responsibility (CSR) Department.

Management Approach [3-3]

Equality and respect for Human Rights are the foundation of KIDECO's operations. The Human Rights Policy applies to both internal and external stakeholders, including contractors and the community. One of the main components in the implementation of Human Rights is Occupational Health and Safety (OHS). The Head of Mining Engineering is responsible for OHS performance, while the management of corporate social responsibility is the responsibility of the Legal & Corporate Affairs (LCA) Department. This performance evaluation is carried out periodically and is part of the Key Performance Indicators (KPI).

In 2024, KIDECO achieved zero fatal work accidents and recorded 45,384,186 safe working hours. In an effort to improve the safety culture, the Company also implements various evaluation programs, such as:

1. Health Risk Assessment
2. Assessment of Mining Safety Performance Achievement

The results of the Assessment of Mining Safety Performance Achievement in KIDECO are in PLANNED Level, with the following achievement indicators:

- a. Participation of Mine Workers -> Planned
- b. Responsibility of Work Unit Leaders -> Planned
- c. Analysis and Statistics of Occupational Accidents, Occupational Diseases, and Hazardous Incidents -> Proactive
- d. Implementation of Control Measures -> Planned

The following are the recommendations from the Assessment of Mining Safety Performance Achievement:

- a. Increase worker awareness in implementing mining safety regulations by resocializing mining safety regulations to all workers.

- b. Establish Key Performance Indicators for each worker in order to increase safety awareness and provide a trigger for workers to provide solutions to improve mining safety in KIDECO work areas.
 - c. Directly monitor the safety programs carried out by KIDECO's top management so that they can be evaluated and improved immediately.
3. Mining Safety Evaluation Program with academics
In 2023, KIDECO collaborated with academics from Gajahmada University in Yogyakarta to evaluate the Effectiveness of the Implementation of KIDECO's Mining Safety Program, as well as to conduct a more objective assessment of the Mining Safety programs that have been implemented by KIDECO. The results of the recommendations for the evaluation of the safety program are as follows:
 - a. Support from management for mining safety practices is required.
 - b. KIDECO is expected to make continuous improvements.
 - c. Development of a more comprehensive system to build a more effective, relevant and sustainable OHS system.



Protecting All KIDECO Personnel

Every year, KIDECO establishes targets to reduce the number of work accidents, ensure the adequacy of facilities and infrastructure, and improve the health quality of all workers. One of the flagship programs in 2024 is 3Z50, namely Zero Fatality, Zero Major Injury, and Zero Incidents Caused by Occupational Diseases (KAPTK), with a 50% reduction target compared to the previous year. KIDECO has formulated several Strategic Programs to achieve these targets, including:

1. Mari Ngopi (Let's Talk About Today's Procedures)
2. SEDULUR (Stay Safe by Implementing Procedures)
3. Opsusterol (Special Operation Safety Patrol)
4. MATA DEWA
5. I-REBORN

To support safe and productive operations, KIDECO has an Emergency Response Team (RTD) consisting of 28 personnel, who are stationed in the Mine Station Area and Port Station Area. The main duties of the RTD are to handle and rescue in emergency situations, whether caused by humans, production machinery, or natural disasters. The team is also active in providing education and organizing emergency response drills with the Company's business units.

As part of the disaster response team under the Ministry of Energy and Mineral Resources, KIDECO's RTD has experience in handling various disaster incidents in Indonesia. This commitment demonstrates KIDECO's commitment to maintaining the safety and health of workers and supporting disaster mitigation efforts at the national level.

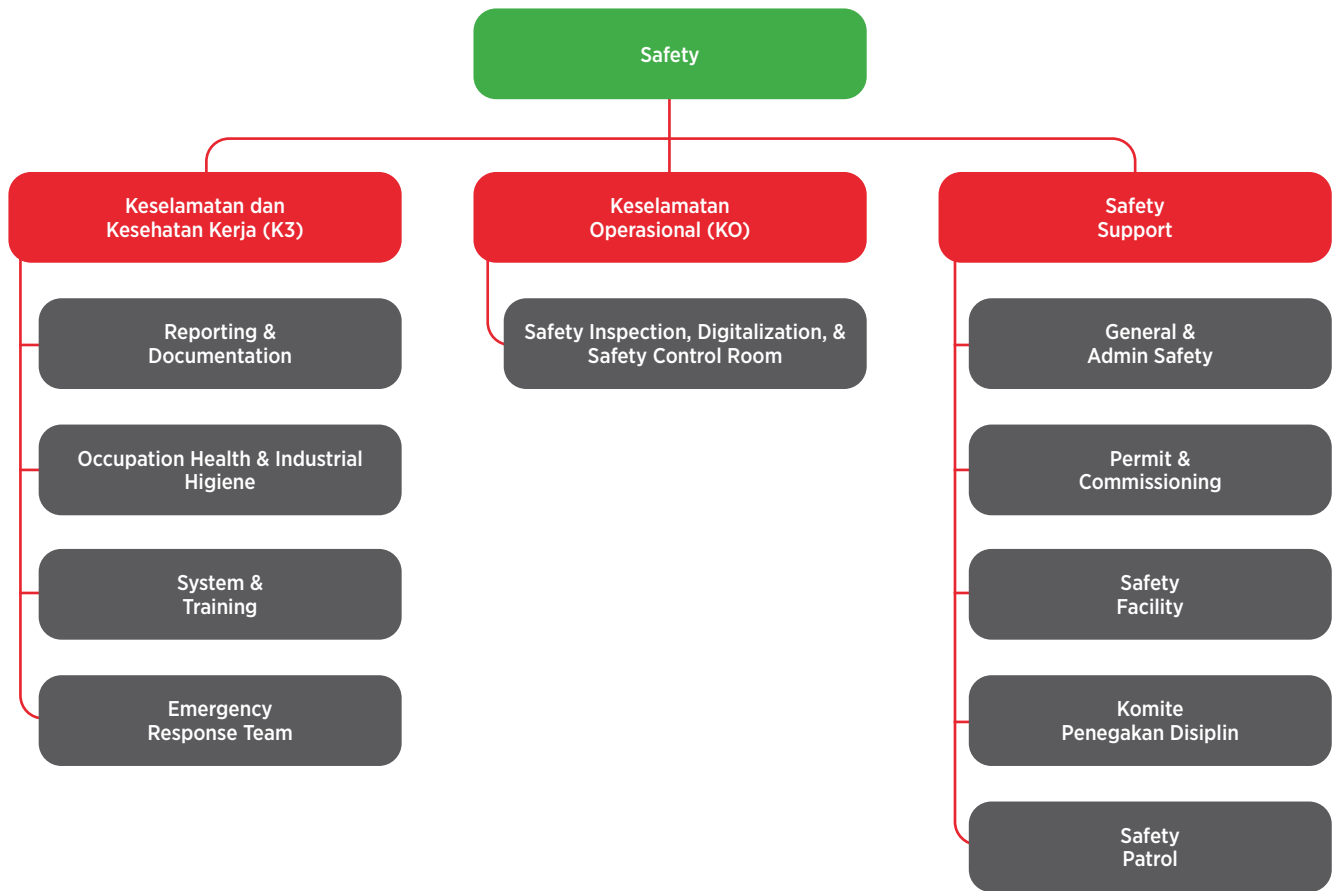
OHS Certification

Certification	Basis of Regulation	Description	Achievement
ISO 45001 : 2019	International Standard	Safety Management	Certified
SMK3	Government Regulation No 50 Year 2023	Occupational Health and Safety Management System	Gold
SMKP	Directorate General of ESDM Decree No. 185.K Year 2019	Mining Safety Management System	Reported

OHS Award

Award Title	Year	Awarding Institution/Organization	Achievement
Zero Accident, Ministry of Manpower	2024	Ministry of Manpower and Transmigration	Zero Accident
Zero Accident, Department of Manpower of East Kalimantan Province	2024	Department of Manpower and Transmigration of East Kalimantan Province	Zero Accident
Zero Accident, Paser District 2024	2024	Paser Regent	Zero Accident
P2 HIV-AIDS at Work Place, East Kalimantan Province	2024	Department of Manpower and Transmigration of East Kalimantan Province	Platinum Category
P2 HIV-AIDS at Work Place, Paser District	2024	Paser Regent	Platinum Category

Implementation of Occupational Health and Safety Policy



MK3L Mission

1. “Zero” fatal accidents.
2. “Zero” lost time injuries.
3. “Zero” Occupational Diseases.
4. “Zero” Occupational Disease Incidents (KAPTK).
5. Minimize loss of company assets and equipment.
6. Ensure all occupational Health hazards are effectively managed.
7. Ensure employee health is effectively managed.
8. Create and maintain a clean and healthy workplace.

As an effort to optimize Occupational Health and Safety (OHS) performance, KIDECO has implemented a digitalization system. This initiative aims to strengthen the supervision of work processes to be more effective and efficient, while ensuring that the implementation of OHS complies with both national and international regulations. This initiative also supports the implementation of the Integrated Management System and Standards (PAS 99), which serves as a reference in improving work safety standards.

Specific Objectives of the Integrated Management System Policy

- Zero fatal work accidents.
- Zero lost time injuries (LTI).
- Zero Occupational Disease Incidents (KAPTK).
- Reduce the number of accidents by 50% from the previous year.
- Minimize loss of equipment and property.
- Ensure that feasibility tests, maintenance of mining facilities, infrastructure, installations and equipment are managed effectively and in accordance with applicable standards.
- Ensure that all occupational health hazards are managed effectively.
- Ensure that employee occupational health is effectively managed.
- Create and maintain a clean and healthy workplace.
- Actively prevent the spread of HIV/AIDS and psychotropic drugs.

Establishment of the MK3L Operational Policy and System [403-1]

Organization & System of MK3L Team & Committee	<ul style="list-style-type: none"> • ISO 45001:2018 • Occupational Health and Safety Management System (SMK3) based on Government Regulation No. 50 Year 2012 • Mining Safety Management System (SMKP) based on Directorate General of ESDM Decree No. 185.K/37.04/DJB/2019 • Kideco Occupational Health and Safety Advisory Committee (P2K3) No. 500.15.18.5/4003/DTKT-III • Kideco Mining Safety Committee (KKP) No. 2026/800-810/A/VIII/2023-001
Operation & Execution	Education & training; Management of MK3L Protocols.
Program & Objective	MK3L Program; Supporting the management of K3L of suppliers.

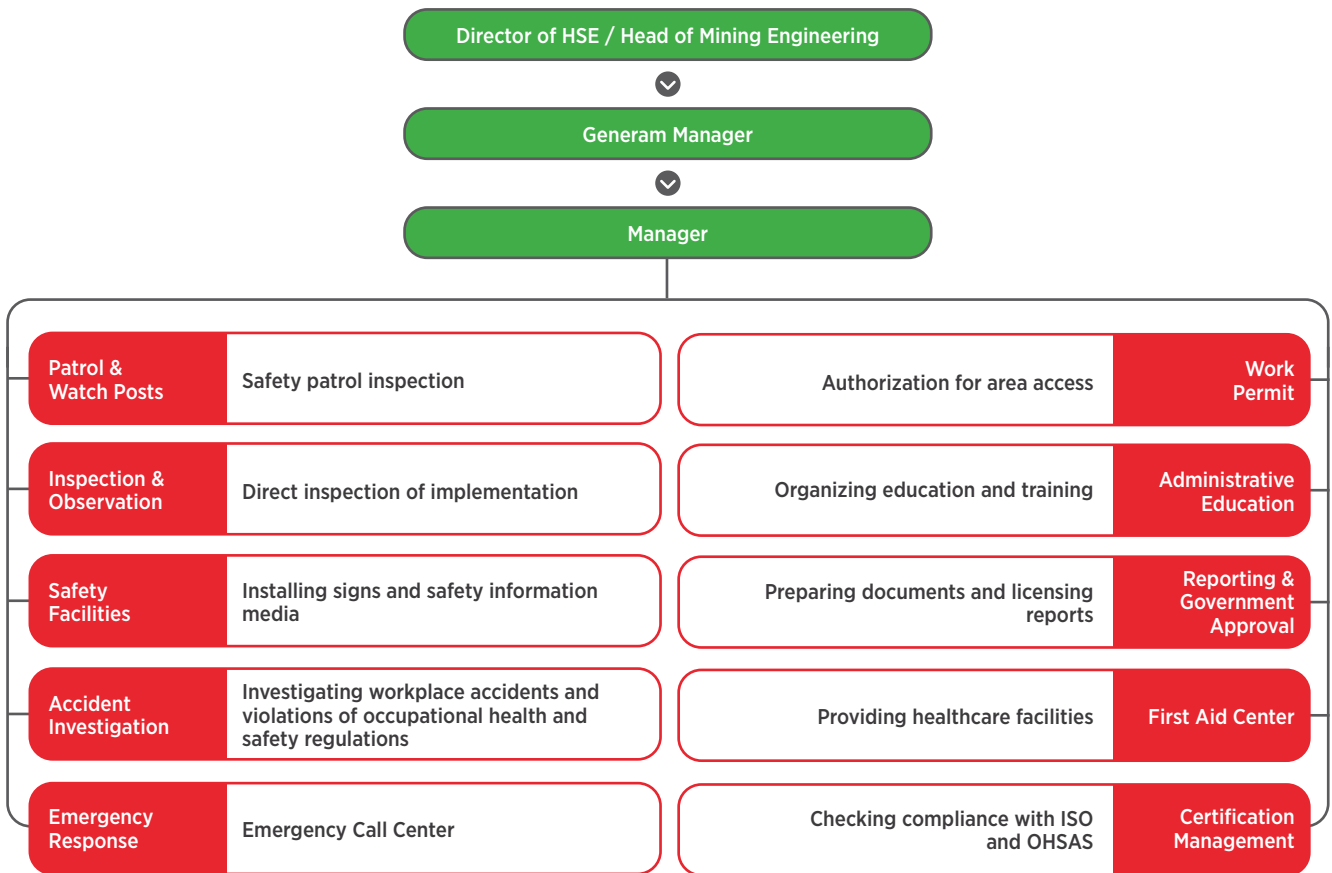
MK3L Organization and System

KIDECO requires all employees and stakeholders to be involved in mitigating possible operational hazards. An innovation that has been developed is the Nembayu application, which can be accessed via website or mobile phone. The application facilitates hazard reporting, accident management, work permit issuance, and direct performance reporting. Every report submitted through the application will be reviewed by the management to determine the follow-up action. In addition, communication and consultation regarding potential risks are also carried out through direct observation and routine meetings with related parties. [403-4]

Employees Covered by the Occupational Health and Safety Management System

KIDECO has established an Occupational Health and Safety Committee (P2K3) as a joint committee involving employee and management representatives. OHS-related provisions are stipulated in the Collective Labor Agreement (CLA) and are applicable to all KIDECO employees, partners, and contractors. With the existence of the P2K3, the OHS management system can be implemented comprehensively to ensure that the safety and health of the workforce are guaranteed 100% in the company environment. [403-1][403-4][403-8]

MK3L Team and Committee



OHS Advisory Committee (P2K3)

The following are the structure and responsibilities of each P2K3 component: [403-4]

Safety Committee	<ul style="list-style-type: none"> Referring to the ISO 45001 standard. Responsible for the evaluations conducted in all departments and related business partners. Meetings are held every three months. The Head of Mining Engineering has the decision-making authority.
Safety Representative	<ul style="list-style-type: none"> Referring to the ISO 45001 standards. Responsible for issues and findings in the area of responsibilities of each department. Meetings are held every two weeks. Leaders of each department have the decision making authority.
Company P2K3	<ul style="list-style-type: none"> Referring to PP No. 50 Year 2012 on Occupational Health and Safety Management System Responsible to identify hazards that must be mitigated immediately based on the risk control hierarchy. Meetings are held every three months and the reports are submitted to related department. The Head of Mining Engineering (KTT) has the decision-making authority.
Mining Safety Committee (KKP)	<ul style="list-style-type: none"> Referring to the Directorate General of ESDM Decree No. 18.K/37.04/MEM/2019 concerning the Implementation Guidelines of Mining Safety. Responsible to identify hazards and its mitigation according to the risk control hierarchy. Meetings are held every three months. The Head of Mining Engineering (KTT) has the decision-making authority.

With a clear structure and distributed responsibilities, KIDECO continues to ensure that the OHS system is optimal, supports the safety of all parties, as well as complies with applicable regulations

Participation in OHS-related organizations and attendance percentage

Type of Organization	2024		2023	
	Total Participants	Percentage	Total Participants	Percentage
Safety Committee	143	19%	143	19%
Safety Representative	106	14%	106	14%
P23K	143	19%	143	19%
Mining Safety Committee	143	19%	143	19%

Keanggotaan P2K3

Description	2024		2023	
	Total Participants	Percentage	Total Participants	Percentage
Employee Representative	106	14.5%	80	10.5%
Management Representative	37	5%	26	3.4%
Total	143	19.5%	143	19%
Total Employees	717	100%	760	100%

Note: from total employees

Work Culture



High Ethics

- Employees are able to have an honest and transparent attitude, based on high ethical awareness.
- A healthy view of the Company
- Honesty and diligence
- Taking initiative and setting an example
- Awareness, autonomy and responsibility.



Global Capabilities

- Employees are able to work with a professional spirit based on global thinking and expertise.
- Global sensitivity
- Foreign language skills
- Specialized knowledge



Positive & Active

- Employees are able to actively carry out their work to achieve their goals, rejecting a passive attitude. A healthy view of the Company.
- Awareness of purpose
- Strong spirit
- Strong competitive spirit



Kreatif

- Employees are not afraid of change and innovation, and seek better solutions through creative thinking.
- Creative problem-solving skills
- Mindset Shift
- Driving force
- The courage to face challenges
- Flexibility



Zero

Incidents of occupational accident in KIDECO's Internal [403-9]

KIDECO has thoroughly mapped the risk of occupational hazard and accidents with high consequences, especially those related to blasting, heavy equipment operators, maintenance unit, mobilization, and other high risk jobs. To manage these risks, KIDECO has implemented the following mitigation measures:

1. Management of Blasting and Use of Explosives

KIDECO adopts a specific approach to ensure a safe blasting process in order to maintain the stability of mine slope. Some of the efforts are:

- Use of the tie up method for each hole to reduce the impact of blasting vibration on mine slope stability;
- Monitoring ground vibration due to blasting, by determining the maximum PVS standard of 3mm/s according to SNI 7571: 2010. Measurement of ground vibration involves external parties (Independent Institutions) to take measurements in residential areas around the Company's operational area;
- Implement blasting procedures near critical areas by referring to the Classification of Risk Levels and Slope Stability Status Based on Increased Velocity of Movement on Pit and Waste Dump Slope;
- Determination of drilling distance near the slope of 16 meters, measured from the first hole near the slope to the foot of the slope;
- Use of pre-split blasting method, to create new freeface and reduce the impact of ground vibrations;
- Use of electronic detonators with hole-by-hole delay settings to reduce the impact of ground vibrations;
- Use of air decking methods (top decking, bottom decking, sysdeck, bottle airdeck, concrete decking).
- Implement digitalization in drilling and blasting activities.

2. Examine the feasibility of Equipment and Installation

KIDECO regularly examine the feasibility of equipment and installations used. Some equipment have been certified with the Certificate of Feasibility for Equipment Usage (SKPP/SKPI) from the Directorate General of Mineral and Coal, from the Ministry of Energy and Mineral Resources, which includes:

- 89 units of cargo and transport aircraft, which have been declared fit for operation.
- 126 units of steam and pressure vessel aircraft, which have been tested and meet feasibility standards.
- 321 units of jack stands, which have passed the operational feasibility test.
- 23 units of production power aircraft, which have been declared fit for use.

3. Management of Mining Safety Expenses

In 2024, KIDECO realized mining safety expenses of Rp109,033.17 million, a decrease compared to the realization in 2023 which was recorded at Rp110,071.03 million. This budget does not include occupational safety and operational safety costs managed by the Company's partners.

By implementing the above measures, KIDECO continues to demonstrate its commitment to creating a safe work environment and complying with national and international occupational safety standards. This also supports the overall sustainability of mining operations.

Risks of Labor and Mitigation Efforts

Type of Labor	Mitigation
Blastin	Certification & competency (KIM, KPP Pratama, KPP Madya), working permit & entry permit
Heavy equipment drivers/operators	GPS tracking, in car camera, speed awareness monitoring, Simper (the Company's driving license)
Construction of buildings and facilities	CSMS, inspection, work permit, IBPR, JSA
Maintenance unit	IBPR, job safety analysis, work permit, LOTO, inspection, observation
Mobilization	Work permit, induction, IBPR, JSA
High risk job (confined space, hot work, working at height, working near water)	Special work permit, induction, competencies, evacuation tools, monitoring tools, IBPR, JSA, emergency medical tools, APAR

Occupational Health Performance

In 2024, KIDECO has conducted health examination on all (100%) employees with excellent results, as no cases of Occupational Diseases (OD) were found. [403-3, 403-10]

KIDECO’s commitment to create a safe and healthy work environment is realized through various concrete efforts that involve all employees, business partners, and contractors. The Company realizes that the risks of occupational health, such as Occupational Diseases (PAK), Work-Related Diseases (PAHK), drug abuse, and the spread of HIV/AIDS. For this reason, various strategic initiatives have been implemented, including:

- Obligating the use of personal protective equipment (PPE) and other safety equipment in the field;
- Providing supports in the form of health and insurance expenses, including Health BPJS;
- Providing First Aid Center (P3K) facilities at mining operations and Tanah Merah Coal Terminal (TMCT);
- Preventing and mitigating HIV/AIDS and drug abuse;
- Regular medical check-up in collaboration with Pertamina Hospital Balikpapan, which include assurance form of employee health confidentiality;
- Routine hygiene and sanitation inspections of KIDECO canteens, first aid facility standards, first aid box contents, and random testing for fatigue, drugs, and alcohol.
- Measurement and monitoring of work environment hazards conducted twice a year;
- The I Reborn program to monitor and challenge the decline in body mass index (BMI) of employees at risk of obesity;
- SEGARIN (Healthy, Fit, Active, Energetic) activities in the form of healthy exercise twice a month;
- HARBUKI Program (KIDECO Fruit Day), which is a routine fruit consumption activity by all departments every month;
- Health risk assessment;
- Health webinars and routine meetings with KIDECO’s team of doctors and paramedics with work partners.

Commitment to the Integrated Management System [403-7]

Through the Integrated Management System policy, KIDECO emphasizes its commitment to maintaining work safety in accordance with international and national standards. The company has set targets for lagging indicators to create a safe and healthy work environment, namely:

1. 3Z50
Target Zero Fatality, Zero Major Incident, and Zero Incidents Due to Occupational Diseases (KAPTK), as well as a 50% reduction in the accident rate from the previous year. This target has been socialized to all leaders in the mining area as a form of joint commitment to occupational health and safety.
2. ISO 45001 Certification
This international standard is the main guideline for KIDECO in managing OHS that is recognized globally, while strengthening the company’s competitiveness in the international market.
3. OHS Management System (SMK3)
In accordance with Indonesian Government Regulation No. 50 of 2012, SMK3 regulates the occupational health and safety of all workers. KIDECO routinely goes through certification audits to ensure compliance with this system and to obtain government recognition.
4. Mining Safety Management System (SMKP)
Referring to the Director General of Energy and Mineral Resources Decree No. 185.K/37.04/DJB/2019, SMKP regulates the safety of mineral and coal mining. This management covers two main aspects:
 - Mining Occupational Health and Safety
 - Operational Safety, routine audits are conducted at least once a year to assess the implementation of mining safety elements in accordance with regulations, including Minister of Energy and Mineral Resources Regulation No. 26 of 2018 and Minister of Energy and Mineral Resources Decree No. 1827/30/MEM/2018.

Through the various implemented programs and systems, KIDECO continuously strives to maintain the highest standards in occupational health and safety to protect all employees, partners, and contractors.

Support for Occupational Health Performance (USD) [403-6]

Description	2024	2023	2022
Health Expenses	254,896	382,866	357,655
Health Insurance	1,313,323	1,219,350	1,005,905
Collaboration with Referral Hospitals	144,000	172,000	202,759

Health Program for KIDECO's EMPLOYEES, Workers of Partner Companies, and the Public (Person) [403-3, 403-6]

Program	2024	2023	2022
Counseling on HIV/AIDS, Hepatitis A&B, dengue fever, heartattack, stroke, diabetes and other non-communicable diseases	5,315	5,281	2,968
Counseling on the prevention of drug abuse and illicit trafficking, rest management, employee occupational health, first aid, health talk	7,752	7,656	7,611
COVID-19 prevention and vaccination counseling	N/A	-	204
Counseling on Monkeypox	N/A	-	53
Employee medical check up	626	663	514
OHS-conscious healthy exercise	3,040 (19 x Segarin KIDECO @160 person)	2,850 (19 x Segarin KIDECO @150 person)	2,400
Cholesterol, blood sugar, and uric acid examination	390	152 (P2 HIV)	127
Blood donation	538	478	Not implemented*
I-Reborn (employee BMI monitoring)	565	544	493
Medical Treatment			
Patient visits to the First Aid Center	553	434	304

Note:

* Although blood donation was not held in 2022 due to the pandemic, KIDECO still encourages permanent employees to donate their blood by coming to the Paser Regency Red Cross.

Employee Occupational Health Level [403-10]

Description	Total Frequency in 2024	Total Frequency in 2023
Fatalities	0	0
Recordable Health Case	0	0

Provision of OHS-Related Trainings [F.22]

In an effort to improve understanding and skills related to occupational health and safety (OHS), KIDECO consistently organizes various relevant training programs. By 2024, 56 courses of OHS training had been held with 968 participants from KIDECO. These trainings cover various topics designed for different levels of needs, including Primary Operational Supervisor Training (POP), Contractor Safety Management System (CSMS), incident investigation, awareness of SMK, Lock Out Tag Out (LOTO), Behavior Based Safety, and others.

List of OHS communication and coordination forums with management, employees and contractors: [403-4]

OHS Forum	Frequency of Organization	Participant		
		Management	Employee	Contractor
Mining Safety Meeting	2x / Bulan	✓	✓	✓
Meeting Safety Representative	4x / Tahun	✓	✓	
Meeting Safety Committee	5x / Tahun	✓	✓	✓

Providing Training Related to Occupational Health and Safety (OHS) [F.22]

In order to promote active involvement from employees, KIDECO held a number of programs throughout 2024, including:

1. Sedulur
2. Mari Ngopi
3. Opsusterol
4. IKABAR
5. Training and Certification on Mining Safety Competency
6. National OHS Month
7. Regular Inspection
8. I-Reborn
9. Segarin
10. Active I-Reborn (Employee & Family)
11. EXAM (Exercise Activity Monitoring)
12. Industrial hygiene monitoring
13. Health Risk Assessment
14. Canteen hygiene inspection
15. Inspection of Clinic & First Aid Center of KIDECO & Partners
16. SHE Talk
17. Submission of Hazard Report
18. Safety Komite

OHS Training [403-5]

Training Title	Total Participants		
	2024	2023	2022
Senior Operational Supervisor (POP)	119	173	101
Intermediate Operational Supervisor (POM)	24	23	0
Main Operational Supervisor (POU)	0	5	0
Contractor Safety Management System (CSMS)	1	0	16
Class C and D Firefighters	10	30	24
Investigation of incidents	10	15	22
SMKP Internal Audit Training	0	14	8
SMKP Implementation Training	20	30	20
Lock Out Tag Out (LOTO)	10	29	18
Behavior Based Safety (Ekternal)	20	30	26
Behavior Based Safety (Internal)	11	0	0
Job Safety Analysis	92	511	0
Electrical OHS Expert	0	8	0
Refresh Ahli K3 Listrik	0	0	4
Food Hygiene Sanitation & Monitoring	10	10	0
Leadership Skill K3	0	30	41
Defensive Driving Training	15	18	0
Working At Height	0	2	0
Commissioning (Product Knowledge CAT 320GC)	0	11	0
General OHS Expert	10		0
Refresh Training of General OHS Expert	0	19	0
Drone Pilot Competency	0	1	0
Document Control	0	3	0
RKAB Preparation Training	14	5	6
Diving (Open water & Rescue Diver)	0	9	0
Class II Explosive Expert Competency	0	8	0
Rigger	10	13	0
Technical Guidance on Management and Licensing of Mineral and Coal Mining Services Businesses (UJP Technical Guidance)	0	80	0
Technical Aspect Guidance	0	0	40
Technical Guidance on Environmental Monitoring	0	0	42
Technical Guidance on Due Dilligence of Mining Equipment	0	0	22
IT Project Management	0	1	0
SIO PAA Overhead Crane	45	23	0
SIO PAA Forklift	0	16	0
SIO PAA Truck Crane	4	0	0
SIO PAA Loader, Stacker, Reclaimer	0	0	0
SIO PAA Manlift	11	0	0
SIO PAA Belt Conveyor	39	0	0

Training Title	Total Participants		
	2024	2023	2022
Auditor HACCP	0	1	0
Awareness HACCP	0	0	1
First Aid Training	25	30	0
H2S Mitigation Officer	0	15	15
Production Machine & Equipment Operator License	15	15	30
Layer Protection of Analysis	2	2	0
Authorized Gas Tester	10	19	0
Workers at Height	15	14	0
Electricity Technician	0	11	11
Electricity Protection and Grounding System Training	0	2	0
Confined Space OHS Training	1	15	15
Confined Space Safety Officer	10		
AK3 Construction	0	8	14
Extension of Construction OHS Expert Certification	0	0	3
Welder	0	10	22
Safety Inspector	10	15	16
IMO Level 1	0	20	0
IMO Level2	2	0	0
IMO Level 3	1	0	0
Training of Trainer (TOT) Junior Instructor (Level 3)	15	14	15
Hazardous Material Handling	0	21	15
Refresh/Extension of Senior Operational Supervisor (POP) Certification	86	24	0
Refresh/Extension of Intermediate Operational Supervisor (POM) Certification	33	2	0
Refresh/Extension of Main Operational Supervisor (POU) Certification	6	0	0
Welding Inspector	2	0	1
Extension of Class A Firefighter Certification	0	0	1
Class B Firefighter Certification	1	0	0
Junior Industrial Hygiene Expert	0	0	1
Intermediate Industrial Hygiene Expert	1	1	0
Scaffolding Inspector	0	0	1
Workplace OHS Expert	0	0	1
HIV/AIDS Counselor	0	0	1
P2K3	0	0	13
Brigdal Karhutla	10	0	0
Helicopter Landing Officer	0	0	0
Helicopter Landing Master	1	0	0
Certificate Extension of Technical Workers Competency	18	0	0
Health Risk Assessment	1	0	0

Training Title	Total Participants		
	2024	2023	2022
Data Analysis Tableau Fundamentals	1	0	0
Manual Handling	16	0	0
Operator Genset	7	0	0
Wildlife Conflict Mitigation	36	0	0
Basic Sea Survival	18	0	0
Basic Inspection	19	0	0
DPA ISM Code	1	0	0
Training Need Analysis	2	0	0
Business Process Management and Notation	2	0	0

Training Title	Total Participants		
	2024	2023	2022
Manpower and Production Aircraft OHS Expert	1	0	0
Under Water Rescue	8	0	0
Safety for Manager	4	0	0
Lead ICAM Investigation	1	0	0
Emergency Response Plan	10	0	0
Investigation and Interrogation Technique	2	0	0
“Handling Chemical Substances Safely” Seminar	100	0	0
Total	968	1.356	566
Training Hours	1.839	1.860	1.119

OHS Training by Gender [403-5]

KIDECO is always striving to provide equal opportunities in order to improve expertise in OHS competency.

OHS Training Topic	Training Duration (Hours)	Total Participants (People)	
		Male	Female
“Handling Chemical Substances Safety” Seminar	4	79	21
Defensive Driving Training	16	15	-
Helicopter Landing Master	48	1	-
Behavior Based Safety (Eksternal)	16	20	-
Behaviour Based Safety for Safety Patrol (Internal)	8	11	-
Lock Out Tag Out (LOTO)	8	10	-
Job Safety Analysis	27	90	2
Investigation of Incidents	24	10	-
Senior Operational Supervisor (POP)	80	104	15
Certificate Extension of Technical Workers Competency	8	18	-
Workers at Height	48	15	-
Health Risk Assessment	16	1	-
Data Analysis Tableau Fundamentals	24	1	-
Confined Space Safety Officer	24	10	-
Safety Inspector	32	9	1
POU Extension	8	6	-
Technical Guidance of SMKP Implementation	48	16	4
POP Extension	48	79	7
POM Extension	48	33	-
General OHS Expert	96	10	-
PTP Operator of Land Mowers	32	15	-
Operator Manlift	32	11	-

OHS Training Topic	Training Duration (Hours)	Total Participants (People)	
		Male	Female
Rigger	24	10	-
Manual Handling	5	15	1
Operator Genset	32	7	-
Layer Protection Analysis	24	2	-
Mitigation of Wildlife Conflict	16	35	1
Class B Firefighters	48	1	-
Basic Sea Survival	16	17	1
Basic Inspection	3	19	-
DPA ISM Code	24	1	-
RKAB Technical Guidance	40	8	6
Welding Inspector	24	1	1
Training Need Analysis	16	2	-
Ahli Hygiene Industri Madya	40	1	-
Business Process Management and Notation	16	2	-
CSMS BNSP	32	0	1
Ahli K3 PTP	208	1	-
IMO LEVEL 3	24	1	-
Under Water Rescue	48	8	-
TOT Level 3	24	11	4
Safety for Manager	32	4	-
Food Hygiene Sanitation & Monitoring	24	6	4
Lead ICAM Investigation	16	1	-
Class D and Class C Firefighters	80	10	-
Intermediate Operational Supervisor (New)	24	23	1

OHS Training Topic	Training Duration (Hours)	Total Participants (People)	
		Male	Female
Forest and Land Fire Control (Dalkarhutla)	24	10	-
IMO Level 2	32	2	-
Emergency Respons Plan	16	10	-
Authorized Gas Tester	32	10	-
Investigation and Interrogation Technique	16	2	-

OHS Training Topic	Training Duration (Hours)	Total Participants (People)	
		Male	Female
First Aid Training Advance	24	23	2
SIO PAA Overhead Crane	48	45	-
SIO PAA Truck Crane	24	4	-
SIO PAA Belt Conveyor	48	39	-
Teknisi Ruang Terbatas	40	1	-

OHS Program (Unit System & Training)

No	Program	Explanation
Internal		
1	SMK3 Internal Audit	The SMK3 internal audit is carried out in accordance with applicable laws and regulations by the SMK3 Implementation Team that has relevant certification
2	SMKP Internal Audit	The SMKP internal audit is carried out in accordance with applicable laws and regulations by the SMKP Implementation Team that has the appropriate field certification and is appointed directly by KTT
3	SMMK3LE Contractor	Carrying out assessment and evaluation of work partners within the scope of Quality, OHS, Environment and Energy
4	Emergency Drill	Implementation of internal emergency response team training in dealing with emergency readiness and response in mining site
5	Safety Maturity Level Assesment	Carrying out safety performance level assessment in accordance with statutory regulations to see the extent to which the Company has implemented OHS in the work area
External		
1	Operational Supervision and Guidance on Mining Area (Waster) – ESDM	Implementation of integrated supervision by the ESDM team to ensure that mining business processes comply with applicable regulations
2	ISO 45001 : 2019 Certification Audit	The ISO 450001:2019 certification audit is carried out by an independent 3rd party to determine the performance of the system implementation
3	SMK3 Certification Audit	The implementation of the OHSMS certification audit is carried out by a third party independently in accordance with applicable laws and regulations to determine achievement score
4	Evaluation on the Safety Implementation Program	Evaluation of work programs for the management of occupational health and safety is carried out to find out whether the implemented programs are appropriate for the relevant work section
5	Zero Accident Award - Kemenaker	The Company took part in the National assessment conducted by the Ministry of Manpower for the Zero Accident Award
6	P2HIV/AIDS - Kemenaker	The Company took part in the National assessment conducted by the Ministry of Manpower for the P2HIV/AIDS Award
7	Good Mining Practice – Safety Aspect	Implementation of Good Mining Practice (GMP) is carried out by ESDM to assess the Company's compliance with implementing GMP
8	Masyarakat Siaga Tanggap Darurat (MASGAPAR)	The targets of the programs are communities around the mine area to have adaptive capabilities for emergency preparedness and response

OHS Performance

Recapitulation of Occupational Accidents [403-9] EM-CO-320a.1

Year	Status	Status			Total	Frequency Rate	Severity Rate
		Light	Heavy	Fatality			
2024	Employee	0	0	0	0	0	0
	Contractor	0	0	0	0	0	0
	Total	0	0	0	0	0	0
2023	Employee	0	0	0	0	0	0
	Contractor	0	2	2	4	0.09	277.45
	Jumlah	0	2	2	4	0.09	277.45
2022	Employee	0	0	0	0	0	0
	Contractor	1	3	1	5	0.12	149.70
	Total	1	3	1	5	0.12	149.70

Frequency of Employee Occupational Accidents

Description	Number of Incidents (Frequency) [i]	Ratio (per 200,000 working hours) =OSHA= $i/200,000$	Ratio (per 1,000,000 working hours) =MINERBA & ESDM= $i/1,000,000$
Fatalities	0	0	0
Recordable Incidents	0	0	0

Total Employee Working Hours

Total Employees	Total Working Hours per Day	Total Working Hours	Safe Working Hours (c)	Total Working Hours (d)	Safe Working Hours ratio (%) $c/d*100$
729*	8 Hours	26 Days	170,664	2,058,731	8.29

This includes 1 President Director, 7 Directors, 1 Deputy Director, 1 Chief of Staff (KTT), and 2 individuals who have resigned. The data was taken for the period until December 15, 2024, while the data for 727 employees refers to the period up until December 31, 2024, where 2 individuals had resigned during the gap period. However, they are still included in the Scope 1 performance for Occupational Health and Safety (K3) during 2024.

Contractor Occupational Accident Rate (Non-Employee)

Description	Total Incidents (Frequency) [i]	Ratio (per 200,000 working hours) =OSHA= $i/200,000$	Ratio (per 1,000,000 working hours) =MINERBA & ESDM= $i/1,000,000$
Fatalities	0	0	0
Recordable Incidents	0	0	0

Contractor Occupational Accident Rate (Non-Employee)

Description	Rate
Frequency Rate (FR)	0
Severity Rate (SR)	0
Total Recordable Incident Rate (TRIR)	0

Total Contractor Working Hours (Non-Employee)

Number of Contractor Employees	Total Working Hours per Day	Total Working Hours	Safe Working Hours (c)	Total Working Hours (d)	Safe Working Hours ratio (%) $c/d*100$
15,143	12 Hours	26 Days	3,642,955	44,197,281	8.24

As part of its strategy to manage the risk of accidents in mining sites, KIDECO has implemented a number of programs designed to prevent and minimize potential hazards. These programs are included in the Work Plan and Budget (RKAB) which is reported to the government as a preventive and promotive measure in OHS management. The programs include:

- a. Occupational Safety
 - Site inspection and observation
 - Safety meeting for evaluation and coordination
 - Occupational safety campaign
 - Management of signs, PPE & safety equipment
 - Safety risk management
 - OHS training and education, including certification of technical competency
 - Transparent and structured OHS reporting
 - Emergency preparedness and response
 - Accident prevention and investigation
 - Safety patrol
- b. Occupational Health
 - Regular worker inspection
 - Hygiene & sanitation management
 - Ergonomic management to prevent health issue
 - Monitoring of workers food, beverage, and nutrition
 - Management of Occupational Diseases (PAK)
 - Provision of medicines and medical facilities
 - Prevention and mitigation of HIV/AIDS (P2 HIV/AIDS).
- c. Environment
 - Controlling dust at workplace.
 - Management of noise, vibration, and lighting.
 - Monitoring air quality at workplace.
 - Management of radiation, chemical factors, and biological factors.
 - Maintaining a clean work environment.
- d. Mining Safety System
 - Occupational health and safety (OHS) evaluation system.
 - Conducting internal and external audits to ensure compliance with the standards.
- e. Operational Safety
 - Maintenance of mining facilities, infrastructure, installations, and equipment.
 - Monitoring and securing installations.
 - Certification of mining equipment feasibility.
 - Mining-related technical studies.
- f. Digitalization of Safety Systems, utilization of digital technologies to monitor and improve work safety.
- g. Safety Program Innovation
 - Sedulur
 - Mari Ngopi
 - Operator Tangguh
 - Opsusterol
 - Safety Awareness Day
 - Safety Stand Down

OHS Innovation

Occupational Health and Safety Management in KIDECO's environment continues to be improved through ongoing innovation based on a thorough evaluation of the company's business processes. These initiatives are concrete evidence of KIDECO's commitment to creating a safe, healthy and productive work environment. The following are some of the OHS innovations that have been implemented:

1. SEDULUR (Stay Safe by Implementing Procedures)
This program aims to simplify operational procedures by highlighting the key points of each procedure in each department or business partner. The information is provided in the form of posters or flyers that are easy to understand.
2. MARI NGOPI (Let's Talk About Today's Procedures)
This initiative is a forum of discussion to ensure that work procedures have been implemented in accordance with the field provisions. This program is also an effective interaction channel between employees to raise awareness on the importance of implementing OHS procedures.
3. OPSUSTEROL (Special Operation Safety Patrol)
This is a sudden inspection of workplace to detect and eliminate Unsafe Condition (KTA) and Unsafe Action (TTA). The aim is to minimize the number of incidents and increase compliance with the occupational safety standards.
4. Tough Operator
This program is designed to establish workforce who are responsible, independent, and able to assist supervision duties. In addition, workers are equipped the ability to manage themselves and to properly deal with operational challenges.
5. Safety Awareness Day
This event functions as a forum to promote the importance of occupational health and safety and mine sites. Furthermore, this event is also intended to control and minimize the number of occupational accidents by involving all employees in the joint effort to maintain safety.

Through these innovations, KIDECO demonstrates its dedications to continue improving its adaptive and progressive occupational health and safety systems, resulting in the establishment of better and safer work culture for everyone.

Efforts to Achieve Zero Fatality and Loss Time Injury (LTI)

KIDECO is constantly striving to ensure that Occupational Health and Safety (OHS) and Operational Safety are optimally implemented through various strategic programs. One of the main initiatives is the enforcement of night inspections which involve all managerial levels, from Assistant Managers to Directors. These night inspections are designed to directly monitor the implementation of OHS, ensure a safe working environment, and foster a culture of safety across all operational areas and positions.

In addition, KIDECO has established an OHS Disciplinary Committee (KPD) tasked with ensuring that all employees at the supervisory level have the appropriate competencies, including Senior Operational Supervisor (POP), Intermediate Operational Supervisor (POM), and Main Operational Supervisor (POU). The committee is also responsible for ensuring compliance with safety standards and work discipline as well as to systematically investigating incidents.

In order to ensure the implementation of the Occupational Safety, Health, and Environment Management System (SMK3L), KIDECO conducts periodic evaluations of its internal and partners or contractors. These evaluations are also focused on avoiding practices that violate human rights, including child labor and forced labor. Thus, all parties working with KIDECO are required to comply with SMK3L standards and human rights principles. [F.19]

As an effort to create a safe work environment and support sustainability performance, KIDECO has formulated strategic Objectives, Targets, and Programs (OTP) through the Safety & Environment Department to be implemented by 2024. The program includes various initiatives designed to strengthen the implementation of OHS, improve workforce competence, and ensure safety across all operational lines. The following are some of the important aspects designed to improve KIDECO's OHS performance:

Organizational Aspect	<ul style="list-style-type: none"> • Establishment of OHS Disciplinary Committee (KPD) • Appointment of Safety Representatives in each Department • Meetings between the Top Management of KIDECO and its business partners related to heavy accidents • Organizing training and competency development for all employees • Addition of Safety Personnel
Infrastructure Aspect	<ul style="list-style-type: none"> • Development of a digitalization system (Hazard Report, Permit, Online Induction, Incident Management) • Construction of forest and land fire surveillance towers • Procurement of long range lighting detection system and mobile lighting protection system. • Purchase of a new fire truck
System Aspect	<ul style="list-style-type: none"> • Measurement of safety culture maturity level • Fatigue Management Program • Establishment of I-reborn program • SMK3L and SMT internal audit • Reviewing procedures.
Supervision Aspect	<ul style="list-style-type: none"> • Pelaksanaan night patrol program • Emergency drill • Evaluasi SMK3LE • Sertifikasi sarana, prasarana, instalasi, dan peralatan. • Implementation of night patrol program • Emergency drill • SMK3LE Evaluation • Certification of facilities, infrastructure, installations, and equipment.

Results of Partner Companies Evaluation [403-5]

Description	2024	2023	2022
Termination of Work Contract*	3	8	1
Extension of Work Contract	53	43	43
New Partner Companies**	6	14	7
Total Partner Companies	59	57	51

Note:

Based on Q4 2022 Mining Services Business Report to DG Minerals and Coal of Partner Company directly contracted with Kideco (Contractor)

* PT Ammar Abikara Indonesia, PT Majau Inti Jaya, PT Tripatra Engineers & Construction

** PT Rapan Sejahtera Mandiri, PT Paser Biu Mandiri, PT Distribusi Ammo Nusantara, CV Borneo Nawasena, PT Pertamina Bina Medika dan PT Rakhara Teknologi.

Hazardous Labor [403-2]

KIDECO fully authorizes employees to stop or leave a job that is considered unsafe or has the potential to cause occupational illness. The company ensures that there will be no sanctions for such action, as employee safety is the top priority.

The cessation of work is carried out through a structured mechanism, starting with the completion of a daily work preparation form, which includes:

- Reporting potential hazards through hazard reports;
- Implementation of the P5M Program (safety talk) to ensure awareness of potential risks;
- Field inspections by supervisors using daily work environment readiness form;
- Submission of information regarding the identification of hazards and risks related to certain work activities.

This policy is in line with the company's commitment to creating a safe work environment and supporting employee welfare.

OHS Incident Inspection [403-2]

KIDECO conducts an investigation into OHS incidents, which is then analyzed by the OHS Disciplinary Committee (KPD) Team to determine the root cause of the accident. This is followed by hazard identification and risk assessment, determining corrective and preventive actions, and determining necessary improvements in the OHS management system.

As an effort to handle Occupational Health and Safety (OHS) related incidents, KIDECO carries out a systematic investigation process. All incidents are thoroughly investigated by the OHS Disciplinary Committee (KPD) Team, with the following steps:

1. Collecting accurate data and facts as material to analyze the incident
2. Analyzing the incident to determine the main cause and contributing factors;
3. Identifying hazards and evaluating risks that are relevant to the incident;
4. Determining corrective and preventive actions to prevent similar incidents in the future;
5. Implementing the necessary improvements in the OHS management system based on the results of the investigation.
6. Communicating the lessons learned from the investigation to stakeholders and related parties as a learning experience.

In order to foster a conducive work environment, KIDECO develops a work culture based on global standards, regulatory compliance, and high integrity. This approach aims to ensure safe, efficient, and welfare-oriented work practices.

Managing Human Resources [E.2][2-23]

KIDECO reaffirms its commitment to implementing policies aligned with the values of Human Rights (HR). This policy is not only directed at employees but also at stakeholders, local communities, and indigenous peoples. As part of its social responsibility, KIDECO regularly conducts socialization on HR policies and provides training to all employees, including security personnel from service providers (outsourcing). Throughout 2024, KIDECO did not record any violations of human rights, including those of indigenous communities, and there were no cases of child labor or forced labor. [2-24][2-27][408-1][409-1][410-1][411- 1]

As a subsidiary of Indika Energy, a member of the United Nations Global Compact (UNGC), KIDECO is committed to respecting Human Rights in every aspect of its operations. On February 21, 2024, KIDECO published its Human Rights Policy, which serves as the foundation for implementing HR across all business operations, including the supply chain. This policy has been socialized to 92 representatives of partner companies/contractors, with employees from each company and accompanied by representatives from 18 KIDECO Divisions on May 15, 2024. A subsequent socialization session was held on June 22, 2024, attended by 145 KIDECO employees.



Commitment and Integrity in Respecting Human Rights

The Human Right policies covered by KIDECO's Collective Labor Agreement include the following key aspects:

1. Regulation of working hours and the obligation to provide compensation for excess working hours to avoid forced labor. [409-1]
2. Freedom of association and opinion by forming a labor union and preparing CLA.
3. Diversity and equality, including providing compensation/remuneration regardless of gender and background. [405-2]
4. Prevention of child labor with a minimum age of 18 years and prevention of young workers in dangerous work by applying competence in all areas of work. [408-1]

In 2024, KIDECO has carried out various activities related to Human Rights as a form of Embedding Respect for Human Rights.

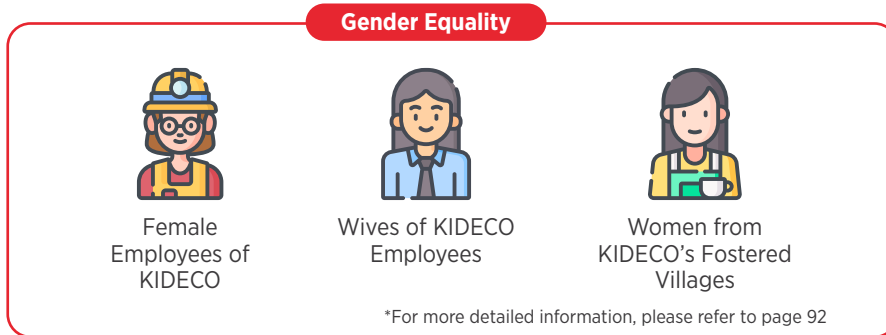


The following are the Implemented Human Rights activities in Kideco: [2-23][F.22]

No	Activity	Time	Status	Total Hours
1	Preparation of KIDECO's Human Rights Policy	February 21, 2024	Done	-
2	Socialization of KIDECO's Human Rights Policy	May 15, 2024	Attended by 145 people for 1 hour	145 hours
		June 22, 2024	Attended by 200 people for 1 hour	200 hours
3	Human Right Due Diligence (HRDD) Training which was attended by 10 people from PIC of Human Rights of KIDECO and its Partners	July 2024	Held by UNDP and GRI for 3 days with 7 hours duration and attended by 10 people	216 hours
4	Training on Human Rights Risk Mapping in KIDECO	October 2024	Collaboration with GRI for 3 days with 3 hours duration and attended by 22 people	225 hours
5	Voluntary Principals on Security and Human Rights (VPSHR) Training	December 2024	Held for 2 days with 5 hours duration and attended by 8 people	84 hours
6	Prevention and Mitigation of Sexual Harassment		Still under finalization process and waiting for approval from KIDECO's management	

Women Empowerment

In terms of Gender Equality, KIDECO is committed to implementing Women Empowerment programs that encompass:



Female Employees of KIDECO

In 2024, the number of female employees at KIDECO reached 15% of the total workforce. Starting in 2024, KIDECO became a member of the Indonesian Business Coalition on Women Empowerment (IBCWE), where KIDECO collaborates with IBCWE on the preparation of the Gender Equality Assessment Result and Strategies (GEARS). This study focuses on the following four areas:

- Strategy & Policy (S&P)
- Human Resource Data
- Evaluation Results of Strategy & Policy
- Company Vision

This study produces recommendations that will form the basis for developing KIDECO's Gender Action Plan (GAP).

Some of the findings from this study include:

- KIDECO has a non-discrimination policy and equal opportunity, with a gender equality strategy or policy in place. Gender equality perspectives are applied when regularly reviewing policies across all HR aspects.
- The gender equality policy is designed to support the achievement of KIDECO's business strategy.
- Gender equality strategies/policies have dedicated financial and human resources for their implementation.
- Reviewing the effectiveness of KIDECO's gender equality strategy or policy.
- Providing external gender equality reports to KIDECO stakeholders.
- Responsibility for gender equality is distributed across all levels of leadership.
- Leaders regularly demonstrate their commitment to gender equality.
- Managers are responsible for the progress and results of gender equality.
- Leaders' contributions to gender equality outcomes are routinely recognized.
- KIDECO has a formal learning and development strategy.
- KIDECO has formal mentoring and training programs for both men and women.

- KIDECO raises leaders' awareness of personal biases that may hinder employees' access to career advancement opportunities and takes action to address those biases.
- KIDECO monitors and analyzes the number of employees participating in learning and development programs based on gender.
- KIDECO measures the effectiveness of formal development programs against objectives to ensure career progress or promotions.
- KIDECO identifies and supports specific groups (e.g., women, part-time workers, persons with disabilities) to provide opportunities for professional development.
- Mentoring, coaching, and sponsorship practices are part of leaders' performance goals, and leaders are recognized for achieving these goals.




Wives of KIDECO Employees

KIDECO has PERISKA (Persatuan Istri Karyawan), which is an organization for the wives of KIDECO employees, officially established by the company.

In 2024, PERISKA KIDECO carried out various empowerment programs, including the establishment of an UKM Centre in the form of the PERISKA Kreatif Sejahtera Cooperative, which serves as the UKM Centre for PERISKA KIDECO. One of the business units within the PERISKA Kreatif Sejahtera Cooperative is Taka Kitchen, which operates in the culinary/food services sector. The capacity-building program for Taka Kitchen was carried out through the Mother Chef program, which took place in December 2024, featuring Chef Yudi from Bandung. Members of Taka Kitchen participated in catering management training and menu variation training.

Taka Kitchen within the UKM Centre PERISKA KIDECO provides the following services:

- Providing minibar services for KIDECO guests staying at the KIDECO Guest House
- Providing food such as snacks, lunch, and dinner for guests

Currently, at the KIDECO site, there are 5 organizations of wives of employees founded by KIDECO's partner companies, namely:

- Periska PT Petrosea
- PIKP PT PAMA Persada
- Periska PT SIMS Jaya Kalimantan
- Periska PT United Tractors
- PERISKA PT SAMINDO

These five partner organizations and PERISKA KIDECO collaborate in programs such as joint sports activities and enhancing the financial management intelligence of families.

KIDECO has established two Standard Operating Procedures (SOPs) relating to Human Rights, namely the Voluntary Principles on Security and Human Rights (VPSHR) SOP and the Prevention and Mitigation of Sexual Harassment SOP. As of the reporting period, these SOPs are still in the process of preparing teaching materials for the VPSHR, which still require finalization in order to obtain approval from management. The teaching materials are planned to be disseminated to all security officers and Obvitnas POLRI security personnel on duty at KIDECO.

Through these efforts, KIDECO demonstrates a strong commitment to human resource management and respect for human rights. The company continues striving to raise awareness and understanding among employees and business partners on the importance of respecting human rights in every aspect of the company's operations. KIDECO is committed to creating a safe and fair work environment and upholding human rights principles in all its activities.

Equal Opportunity

KIDECO adheres to the principle of equality in providing employment opportunities without regard to ethnicity, religion, race, or group. The employee selection, career promotion, remuneration, and retirement processes are based on competence, needs, and position. KIDECO ensures that the principles of transparency, fairness, and equity are applied consistently, without incidents of discrimination in all operational areas.

As of the end of 2024, KIDECO has a total of 717 employees, consisting of 606 men and 111 women. This disparity is due to the dominance of male applicants in the mining sector. The total of 717 employees does not include the 10 members of the Board of Directors (BOD) and their staff, so the total number of employees is 727, which includes all operational areas of KIDECO. [F:18] [2-27][405-1][406-1]

Total KIDECO's Employees by Gender [2-7]

Description	2024	2023	2022
Male	606	628	613
Female	111	115	109
Total	717	743	722

Total KIDECO's Employees and Other Workers [2-7][2-8]

Description	2024	2023	2022
KIDECO	717	743	722
Business Partners (Other Workers)	15,192	15,079	14,097
Total	15,909	15,822	14,819

Total KIDECO's Employees by Employment Status [2-7]

Description	2024	2023	2022
Permanent Employee	682	662	585
Non-Permanent Employee	35	81	137
Total	717	743	722

KIDECO prioritizes the local residents of East Kalimantan when recruiting employees. This policy is reflected in our data, which shows that 429 employees, or 59.8% of KIDECO's total workforce, are local residents of East Kalimantan province. During 2024, KIDECO successfully recruited 43 new employees to replace 101 employees who left their jobs for various reasons, such as retirement or resignation. [202-2] [405-1]

Total KIDECO's Employees by Origin [2-7]

Description	Position	2024	2023	2022
Paser District	Staff	225	233	251
	Management	56	63	61
	Senior Management	35	41	32
	Total	316	337	344
Other Districts in East Kalimantan Province	Staff	89	85	79
	Management	16	16	15
	Senior Management	8	11	6
	Total	113	112	100
Other Regions in Indonesia	Staff	190	189	181
	Management	48	57	52
	Senior Management	50	47	40
	Total	288	293	273
Expatriate	Staff	0	0	0
	Management	0	0	0
	Senior Management	0	1	5
	Total	0	1	5
Total	Total	717	743	722

Recruitment of New Employees in 2024 [401-1]

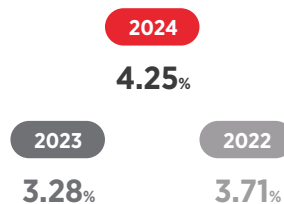
In 2024, KIDECO recorded a number of initiatives related to employee management that reflect the Company's commitment to sustainability and inclusion. The Company's total employees reached 717 people, with 59.8% are local residents of East Kalimantan. This number shows KIDECO's commitment to the empowerment of nearby communities. From the total employees, 111 of them are women, in line with the Company's commitment to increase gender representation.

Total KIDECO's Employees by Gender and Employment Status [2-7]

Employment Status	Male	Female	Total
Permanent Employees	573	109	682
Temporary Employees	33	2	35
Total	606	111	717

Employee Turnover [401-1]

KIDECO implements employee succession and rotation policy as a regeneration effort and to ensure the sustainability of its business as well as to improve the quality and competency of the Company, as reflected from its human resources. In 2024, the employee turnover ratio reached 4.25% with 101 employees leaving KIDECO.



Number and Reasons for Employees Leaving KIDECO in 2024

Background	Male	Female	Total
Retired	36	0	36
Resigned and Change Job	25	9	34
Passed Away	0	0	0
Layoff - (Contract Ended)	29	2	31
Total	90	11	101

Total Employees by Age Range [405-1]

Age	2024	2023	2022
>50 y.o	130	138	132
41-50 y.o	172	173	179
31-40 y.o	207	205	191
21-30 y.o	208	227	220
Total	717	743	722

Collective Labor Agreement (CLA)

KIDECO ensures that all employees (100%) are protected by the Collective Labor Agreement (CLA). The company also guarantees freedom of association and collective bargaining in all its operational areas. The CLA is drafted through cooperation between management and several labor unions, namely:

- Serikat Pekerja Pertambangan Batubara – Serikat Pekerja Seluruh Indonesia (SPPB-FSPSI);
- Federasi Pertambangan dan Energi – Konfederasi Serikat Buruh Sejahtera Indonesia (FPE-KSBSI);
- Serikat Pekerja Batubara (SPBARA);
- Serikat Independent – Serikat Pekerja Paser (SI-SPP).

Until the end of 2024, approximately 370 employees, or 51.6% of KIDECO's total workforce, were registered as union members. During this period, there were no work strikes lasting more than one week, so there were no significant operational disruptions. [EM-CO-310a.2]

With policies that support local labor and the management of harmonious industrial relations, KIDECO continues striving to create an inclusive, stable, and highly competitive work environment. [2-30][407-1]

Regarding significant operational changes, such as closures, force majeure conditions, and restrictions on activities that could impact employees, including the possibility of mass layoffs, KIDECO is committed to complying with applicable regulations. One of them is Government Regulation Number 35 of 2021 concerning Fixed-Term Employment Agreements, Outsourcing, Working Hours and Breaks, and Termination of Employment, which stipulates that notification to employees must be made no later than 30 (thirty) days prior to termination of employment. [402-1]

Membership in Labor Union (SP)

Description	2024	2023	2022
Total KIDECO's employees	717	743	722
Total KIDECO's Employees who are Members of SP	370	400	396
Membership Percentage (%)	51.6	53.8	54.8

Providing Leave Entitlements to Employees

The company provides leave entitlements to employees in accordance with applicable regulations, including maternity leave. Female employees are granted maternity leave for 90 calendar days, while male employees are granted 3 calendar days of paternity leave to accompany their wives in childbirth. During 2024, 6 female employees took maternity leave, and 42 male employees took advantage of leave to accompany their wives in childbirth. Furthermore, 100% of the employees who took the leave returned to work in the same position after the leave period ended. [401-3]

Description	Total (People)		
	Male	Female	Total
a. Total employees entitled to take parental leave (Company Policy)	606	111	717
b. Total employees who took the parental leave (not including circumcision)	42	6	48
c. Total employees who returned to work in the reporting period after the parental leave ended	42	6	48
d. Total employees who returned to work after the parental leave ended and still works for 12 months after returning	42	5	47
e. Total employees who took parental leave and will return to work after the leave ended	42	6	48
f. Total employees who returned to work after the parental leave ended in the previous reporting year	38	5	43
g. Returned Employee Ratio	100%	100%	100%
h. Retained Employee Ratio	111%	100%	109%

Remuneration Policy [2-19, 401-2, 405-2][F.20]

KIDECO is committed to ensuring that all employees receive fair compensation, at least equal to the regional minimum wage as regulated by the local government. The employment relationship between the company and employees is regulated by laws and regulations, specifically Law Number 13 of 2003 concerning Manpower, which was amended by Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation Becoming Law.

As a form of support for employee welfare, the company provides various programs and facilities, including health insurance, life insurance, pension benefits, and other relevant benefits. There is no difference in the facilities provided to employees, including in certain operational areas that are considered more strategic. All employees, both permanent and non-permanent, receive the same basic benefits, such as health care, transportation assistance, life insurance, and relocation benefits.

KIDECO is committed to ensuring the continued welfare of its employees through the provision of Old-Age and Pension Insurance, which is regulated by law. The program covers all permanent employees and is managed by the Social Security Administration for Employment (BPJS Ketenagakerjaan). The company contributes by paying 3.7% of the employee's salary for Old-Age Insurance and 2% for Pension Insurance. In addition, the company makes an additional contribution in the form of a monthly contribution of Rp200,000 per employee to the Financial Institution Pension Fund (DPLK) program.

Percentage of Comparison between the Lowest Wage against the Regional Minimum Wage (%) [202-1] [405-2]

Position	2024	2023	2022
Non-Staff			
Female	136.40	122.64	114.29
Male			

Some of the Facilities and Benefits for Employees [201-3]

Facilities and Benefits	Description	2024	Accumulation (2016-2024)
House Construction Loans	Financial loan of up to Rp250 million with 0% interest for housing construction	-*	A total of 119 employees, with a budget of Rp28.1 billion
Business Capital Loans for Retirement	Financial loan of up to Rp250 million with 0% interest for retirement business capital	The total budget reached Rp5.6 billion and was given to 25 employees	A total of 110 employees, with a budget of Rp24.7 billion
Regular educational assistance	Financing the education of employees' children from kindergarten to university	560 employees' children (semester 1, TA 2023/2024; 552 employees' children (semester 2, TA 2024/2025)	A total of 9,297 employees' children, with a budget of Rp6.8 billion
Educational assistance for university entrance	Financing the education of employees' children to enter university	28 employees' children, with a total assistance of Rp140 million	A total of 275 employees' children, with a total assistance of Rp567 million
Educational assistance for outstanding children	Financing the education of outstanding employees' children from elementary to university	87 employees' children (semester 1, TA 2023/2024; 85 employees' children (semester 2, TA 2024/2025)	A total of 1,368 employees' children, with a budget of Rp980 million
Employee length of service reward	Appreciation and giving gold coins for employees who have served and contributed for 10 years, 20 years, and 30 years	27 employees	397 Employees received the Gold Coins, with a total assistance of Rp5.7 billion

*This programs has been implemented, but no employees have applied in 2024.

Remuneration Determination Process [2-20]

In implementing the remuneration policy, KIDECO refers to the laws and regulations applicable in Indonesia and the provisions of Indika Energy as the controlling shareholder. Indika Energy plays a strategic role in setting policies that include the remuneration of the Board of Commissioners, Board of Directors, and KIDECO employees.

Providing Training and Improving Employee Competence

[404-2][F.22]

KIDECO consistently organizes training and competency improvement programs for its employees to ensure the quality and capability of a competent workforce. In 2024, KIDECO actively involved employees in various competency tests to hone their skills. Some of the certification and training programs provided include:

- Young Occupational Safety and Health Expert
- Water Audit for PROPER
- Internal Auditor for Food Safety (HACCP)
- Environmental Auditor for Government Regulation No. 22 of 2023
- Certified Data Center Professional
- Certified Event Organizer
- Certified Human Resources Professionals (CHRP)
- Certified Human Resources Staff
- Certified Human Resources Supervisor
- Certified International Specialist in Data Visualization (CISDV)
- Certified International Specialist in Data Visualization (CISDV) PASAS using Tableau
- Certified Legal Mining Consultant
- Certified Management Accountant
- Certified Professional in Logistic Management
- Certified Strategy Execution
- Training & Certification in Reclamation Planning
- Training & Competency Test for Blasting in Mineral and Coal Open Pit Mines (Blaster II)
- Training and Certification for Reclamation Implementation Attachment
- Training and Certification for Post-Mine Planning
- Young Industrial Hygiene (HIMU)
- ISO 45001 Internal Auditor
- ISO 9001 Internal Auditor
- Internal Auditor of Security Management System (SMP)
- Intermediate Operational Supervisor (POM)
- Senior Operational Supervisor (POP)
- Main Operational Supervisor (POU)
- Toxic and Hazardous Waste Management BNSP Certification
- Remote Pilot Certification
- Certification of Electrical OHS Expert
- Certification of Port Expert
- Hydrology Project Management and River Operations Planning Expert Certification
- Junior Construction K3 Expert Certification
- POPAL Competency Certification
- Non-Hazardous Solid Waste/Waste Management Monitoring and Analysis Certification
- Competency Test - Forest Processing Technical Staff Education and Training (Ganis - PH)

- Welding Inspector BNSP Certification
- Workshop & Life Cycle Assessment Certification

In addition, KIDECO also provides entrepreneurship training to all employees to prepare them in case mining operations are discontinued in the future. This program is designed to ensure that employees have additional skills that are relevant and can be utilized outside the scope of mining work.

Average Employee Training Hours [404-1]

Year	Total Participants	Total Training Hours	Average Training Hours/Employee
2024	6,558	69,883	97.5
2023	4,439	59,035 *	78.40
2022	2,992	32,795 *	44.86

Note: *Average training hours is calculated by registering the actual duration from the available online training materials. The focus in 2023 is to provide wider access for employees by increasing the number of training participants, especially through online trainings.

Employee Training Hours by Training Type [404-1]

Type of Training	2024	2023	2022
Inhouse & Public Training Manajerial	19,801	13,208	6,559
Inhouse & Public Training Operasional & Certification	50,082	45,137	26,236
Total	69,883	58,345	32,795

Employee Training Hours by Position [404-1]

Position	2024	2023	2022
Manager and Above	7,284	11,182	3,770
Assistant Manager	15,850	9,277	5,723
Supervisor	15,338	10,614	7,177
Staff/Foreman/Officer/Engineer	28,878	24,526	14,671
Non-Staff	2,483	2,142	1,454
Total	69,883	57,741	32,795

Throughout 2024, KIDECO has carried out performance evaluations and conducted career development reviews for all (100%) employees. Based on the results of these evaluations, 12 employees were promoted. [404-3]

Career Development for KIDECO's Permanent Employees

Promotion	Male	Female	Total
2024	11	1	12
2023	75	12	87
2022	69	11	80

Employee Evaluation Results

Final Evaluation Result	2024	2023	2022
Mutation	17	30	27
Promotion	12	87	80
Class/Grade Promotion	132	0	0
Gradual Salary Increase	693	663	597
Demotion	0	1	0

Risks of violation on workers' rights who were assessed during the reporting period

Type of Risks Related to Workers' Rights and Human Rights at Workplace	Risk Assessment			The Risk Assessment Has Not Been Performed
	Operational Area	Main Contractor	Other Suppliers and Vendors	
[407-1] Employees' rights to assemble, express opinions, and associate	-	-	-	✓
[408-1] Risk of child labor	-	-	-	✓
[409-1] Risk of forced/compulsory labor	-	-	-	✓

By the end of 2024, KIDECO is committed to not employing child labor or forced labor, in accordance with the human rights principles upheld by the company. [F.19]

Competency Related to Sustainability [E.2][2-17]

The company actively involves the entire Board of Directors, Commissioners, executive officers, and employees in training and competency development activities that focus on sustainability aspects. In 2024, various training sessions were held on diverse themes as part of efforts to support the effective implementation of sustainability. The training sessions attended can be found on pages 27, 71, 78, 86.

Building Community Relations ^[3-3]

KIDECO has initiated various empowerment programs and other social assistance as part of its efforts to improve community welfare. In delivering community engagement and development activities, KIDECO refers to the ISO 26000 Guidance Standard on Social Responsibility. Throughout 2024, KIDECO has allocated Rp51.05 billion for Community Development and Empowerment (CDE) activities as a form of sustainable social investment.

Vision, Mission, and Motto of PPM



Vision

Together with KIDECO towards a self-reliant community



Mission

1. Improvement of society in various spheres of life
2. Socially responsible investment
3. Harmonious and environmentally friendly



Motto

Think global, act national, based on local wisdom

KIDECO appoints the CSR Committee to lead and manage the community social responsibility forum. The committee is chaired by the President Director, with support from the Finance Director, Operations Director, and Head of Mining Engineering.

CSR Department Responsibilities: [2-12]

- Defining the CSR strategy and action plan;
- Defining CSR KPIs and monitoring their progress;
- Overseeing community development and cooperation;
- Publishing CSR reports

Financing the PPM and CSR Program

The company funds the PPM program independently in accordance with the Minister of Energy and Mineral Resources Regulation No. 25 of 2018 concerning Mineral and Coal Mining Concessions. Under this regulation, unused funds in each year will be carried over to the following year. In 2024, the planned budget for PPM is Rp47.5 billion, with a realization of Rp51.05 billion or 107%. [413-1]

KIDECO identifies that mining operations have the potential to negatively impact the local community, particularly those living near operational areas. Any mining activity that does not adhere to standards and best practices can lead to various environmental issues such as ecosystem disruption, soil and water pollution, dust, noise, and more. Therefore, KIDECO, together with its partners, continues to strive to comply with relevant regulations and operate based on best mining practices to prevent negative impacts and enhance positive ones. Furthermore, KIDECO also seeks to reduce the negative impacts of the company's operations through environmental management programs, social mapping, and improving the quality of life for the community. KIDECO's CSR program covers the mining perimeter areas in the WUP Roto Samurangau and Susubang Uko regions, which include 72 locations in the Ring I to Ring V areas. It does not cover the Jakarta or Balikpapan areas, as KIDECO's operations are not centered there. This initiative is designed to address various social issues, leverage local potential, and meet the community's needs in a targeted and sustainable manner. [413-1][413-2] [F. 23, F.28]

Priority of the PPM Program [203-2]

Priority Program	PPM Program
Economy, Social, and Culture	<ul style="list-style-type: none"> • Development of local economic potential through programs in plantations, agriculture, livestock, and fisheries. • Community Financial Institution Program • SME Development Program • Community activities such as gift packages and animal sacrifices. • Support for Paser's arts and cultural traditions. • KIDECO Futsal CUP • Self-Awareness Movement (Gerakan Sadar Mandiri, GSM) • Program Berusia • SIP (Sahabat Inspirasi Penjahit)
Education	<ul style="list-style-type: none"> • Teacher training and skills development. • Undergraduate & Graduate Scholarship Program • Educational Stimulation Program • Literacy Program • KIDECO Bina Bersama Foundation • DREAMS (KIDECO Cares for Diffabled Communities) • DELIGHT (KIDECO Enlightenment) • Inclusive School Development Program (ISDP)
Health	<ul style="list-style-type: none"> • Clean water facilities. • Stunting Prevention & Handling Program (CANTING) • KIDECO Health for the Community Program (BISA) • Independent Posyandu Development Program • Health Personnel Competency Development Program • Healthy Elderly Movement Program (GESIT) • HIV-AIDS & Drug Abuse Prevention Program for Students
Infrastructure Development	Provision of infrastructure to support community independence in PPM: community services, road and bridge access, clean water, education, health, places of worship, and more.
Environment	<ul style="list-style-type: none"> • TPA Assistance • PROKLIM (Climate Village Program) • Ecological Mangrove Rehabilitation • Green Initiative • Coastal Clean-Up

* For more detailed information about KIDECO's PPM programs, please refer to KIDECO's Annual PPM Report.

KIDECO's CSR Program Expenses (in Rp Million)

Main Program	2024	
	Expenses	%
1 Education	6,467.8	102.21
2 Health	4,171.6	114.64
3 Real Income & Employment Level	7,334.7	89.88
4 Economic Independence	1,606.3	106.78
5 Social and Culture	12,602.5	113.87
6 Environmental Management	1,439.0	87.85
7 Community Institutions	504.7	100
8 Infrastructures	16,924.0	115.45
Total	51,050.4	107.47

Targets and realization of financing for Social and Environmental Responsibility Programs

Description	2024		2023		2022	
	Target (Rp Million)	Realization (Rp Million)	Target (Rp Million)	Realization (Rp Million)	Target (Rp Million)	Realization (Rp Million)
1 Education	6,327.8	6,467.8	6,864.4	7,062.9	8,369.0	6,474.5
2 Health	3,638.8	4,171.6	4,404.3	4,783.3	4,307.0	4,384.8
3 Real Income and Employment Level	8,160.6	7,334.7	7,138.8	7,126.8	6,804.3	6,301.1
4 Economic Independence	1,504.3	1,606.3	2,919.2	2,233.6	1,492.7	1,012.9
5 Social and Culture	11,067.1	12,602.5	11,959.7	13,080.8	12,998.8	16,837.8
6 Environmental Management	1,638.0	1,439.0	2,135.0	2,397.2	2,284.0	2,476.1
7 Community Institutions	504.7	504.7	20.0	20.0	55.0	55.0
8 Infrastructures	14,658.8	16,924.0	12,058.6	11,401.0	11,189.2	10,264.8
Jumlah	47,500.0	51,050.4	47,500.0	48,105.6	47,500.0	47,807.0

Community Involvement [F.23, F.24][2-25]

The company carries out all Community Development and Empowerment (PPM) programs with full responsibility, ensuring community involvement in every stage, from planning to evaluation. The community is actively involved through discussion forums, training, and guidance. Throughout 2024, there were no company operational areas directly adjacent to indigenous people or Remote Indigenous People (KAT), so that there were no land disputes or violations of KAT community rights. No incidents of violations involving indigenous rights were identified. [411-1]

In addition, KIDECO did not relocate communities due to mining activities, and there were no recorded human rights violations involving local communities. The rights of indigenous peoples for their local culture were also fully protected, with no identified incidents of violations. Throughout the year, KIDECO also did not receive any community complaints regarding environmental issues, community development programs, or other issues.

In 2024, KIDECO implemented several PPM programs to support the existence of indigenous people. Based on the results of the Indigenous People Screening in the area around KIDECO reported by Mulawarman University, of the 19 villages surveyed, 6 villages showed a significant presence of indigenous people (above 75%), namely: Muara Samu Subdistrict (Muser Village, Biu Village, Rantau Bintungan Village), and Batu Sopang Subdistrict (Legai Village, Kasungai Village, Samurangau Village). The beneficiaries from the 6 villages reached 9,204 people, divided into 2 programs, namely the PPM program and the Philanthropy Program. Further information regarding the details of the programs will be provided in the 2024 Annual Report of KIDECO's PPM.

Preservation of Paser Local Culture and Integration with KIDECO's Operational Area [EM-CO-210a.2.][12.10.2, 12.11.3, 12.11.4]

Indigenous people of Paser in East Kalimantan have a distinctive cultural heritage, but their existence is increasingly threatened by modernization, industrial expansion, as well as social and economic changes. They reside in seven subdistricts and 19 villages, including in the operational area of PT. Kideco Jaya Agung (KIDECO). Their culture is reflected in various aspects of life, such as language, customs, rituals, arts, as well as traditional farming and fishing systems. Some oral traditions such as *Betore* (harvesting rhymes) and *Besoyong* (spells for harvesting honey) still survive, while traditional ceremonies such as *Melas Taon* and *Naik Ayunan* remain an important part of Paser community life.

The Paser language is one of the main elements in their cultural identity. There are several dialects used in various regions, such as Pematang, Migi, Adang, and Telake. Of these four dialects, Pematang is the most commonly used and is considered the main dialect. Some villages have more than one dialect, depending on geographical conditions and community interactions with other ethnic groups. For example, people in Muara Telake Village do not only use the Telake dialect, but also Bajau and Bugis languages due to interactions with immigrant communities. Meanwhile, in Batu Kajang and Samuranggau Villages, the Pematang and Migi dialects are used simultaneously.

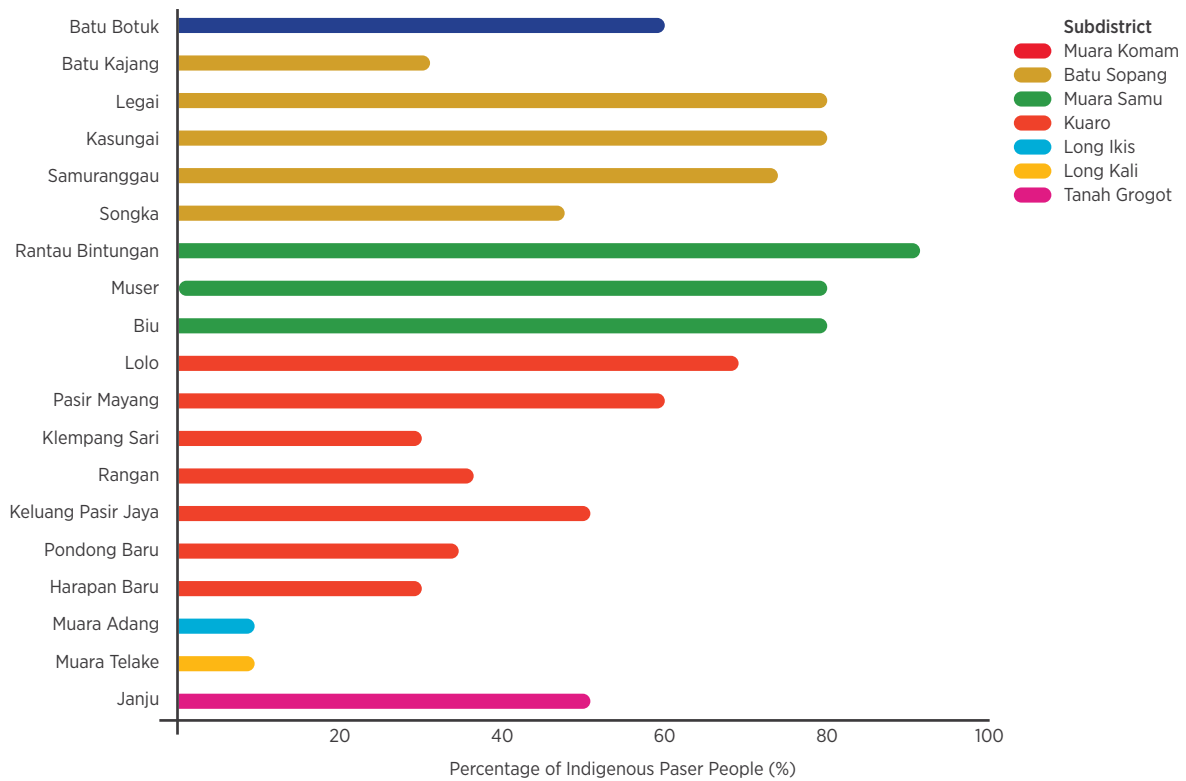
Based on a study conducted in KIDECO's operational area, there is a significant variation in the number and population of indigenous Paser people in each village. Some villages still have a majority of indigenous Paser people, but in other villages their presence is decreasing. This phenomenon is influenced by various factors, such as urbanization, migration, as well as social and economic changes that alter their traditional lifestyle. This situation shows that the preservation of the culture and protection of the rights of the indigenous Paser people is becoming increasingly urgent so that they continue to have a role in the development of their own region.

As a form of concern for local culture, KIDECO has the potential to play an active role in the culture preservation efforts of the Paser people. For example, by adopting elements of local culture into the company's work values, such as the use of Paser cultural terms in operations or involving the community in arts and cultural events. This approach not only helps preserve the cultural heritage of the indigenous Paser people, but also strengthens the relationship between the company and the local community, as the Paser people feel more valued and recognized.

In addition, recognition of customary law is also an important aspect of the cultural sustainability of Paser people. According to ILO Convention 169, there are two main criteria for determining a group as an indigenous people. The objective criterion states that an indigenous people is a group that has historically resided in a particular country and practices their culture, as set out in the seven criteria of customary law. This community also recognizes and accepts someone as part of their group. Meanwhile, the subjective criteria state that customary law communities must consciously feel that they are part of a system that practices their own customary law.

On this basis, it is important to provide space for the Paser people to discuss the implementation of their customary law around KIDECO's operational area. Clarity regarding the forms of violations to customary law and the applicable sanctions need to be discussed from the start so that conflicts or misunderstandings do not arise in the future. If this customary law is properly implemented, the potential for violations can be minimized and sanctions that do not conform to the agreed customary laws can be avoided. To maintain the sustainability of Paser culture, various preservation strategies are needed, involving cooperation between the community, the government, and the private sector. Cultural revitalization can be done by organizing cultural festivals and teaching Paser cultural values in schools so that the younger generation remains familiar with and preserves their ancestral traditions. In addition, customary law needs to be strengthened so that the indigenous Paser people retain their land rights and cultural practices. Documentation and education about the Paser language, especially the dialects that are becoming endangered, must be strengthened so that this cultural heritage is not lost.

Percentage of Indigenous Paser People per Village (Distinguished by Subdistrict)



PPM Economy Program [F.25]

Through the PPM program, the company invites the community to participate in the management of livestock waste, which is reused for agriculture as compost and biogas. One of the main initiatives is the construction of a biodigester installation, which is capable of converting cattle waste into renewable energy in the form of biogas. Throughout 2024, this initiative succeeded in producing 15,196.17 GJ of renewable energy, utilizing waste from 23 cows, 6 sheep, and 26 goats, which contributed to an emission reduction of 4.02 tons of CO₂ eq.

Plantation

The 0.25 Ha palm oil plantation produces 1.5 tons of palm oil per month, while the 0.25 Ha rubber plantation produces 0.5 tons per month

The company views the palm oil and rubber plantation sectors as strategic sectors that can support community empowerment. Therefore, the support provided includes capacity building for farmers, institutional strengthening, provision of high-quality seedlings, land clearing and maintenance, and construction of access roads to plantations. This activity is part of the Integrated Farming System (IFS), including the management of a pilot demonstration for palm oil cultivation.

Integrated Farming System (IFS)



2 farmer groups with a total of **30 members in each group**, average income per member **Rp4,250,000 per month**

The Integrated Farming System integrates agricultural activities with rural tourism to maximize land use. This educational tour not only increases the community's happiness index, but also provides insight into sustainable agricultural practices. Until the end of 2024, there were two farmer groups with an average income per member increasing to Rp4,250,000 per month, compared to the previous year's figure of Rp3,475,000 per month.

The IFS is also utilized as an outbound facility for KIDECO's friends, so it can be visited by the general public, the government and school children. The number of visitors is around 300 per month, for both educational and recreational activities.

KIDECO Fostered MSME Forum

KIDECO actively supports the development of household industries through the Women Farmers Group (KWT). This initiative includes product processing training such as amplang, crackers, and other snacks. Seeing satisfactory results, KIDECO is expanding the scope of its program by providing assistance to MSMEs in Paser District.

Throughout 2024, the KIDECO Fostered SME Forum has supported 25 MSMEs in seven subdistricts. The assistance includes mentoring, licensing, certification access, packaging renewal, and training to improve product competitiveness. As a form of tangible support, KIDECO also uses MSME products as corporate souvenirs.

Household Industry Development Program

Achievement Indicator	Unit	2024	2023	2022
Number of Household Industries/MSMEs Production Centers	Unit	35	25	20
Number of Products	Product	125	79	72
Total Members	People	289	198	176
Business Revenue per Year	Rp Million	380,000	380,000	75,000

Community Financial Institutions (Cooperative)

KIDECO has successfully facilitated the establishment of cooperatives from the fostered community groups. Some of the established cooperatives include Telake Jaya Agung Fishermen Cooperative, Adang Agung Jaya Fishermen Cooperative, and Rangan Indah Agung Women Farmers Cooperative. Until the end of 2024, there are 4 fostered cooperatives with a total of 60 members.

Other Economic Programs Developed in 2024

Program	Alocated Fund (Rp)	Beneficiaries	Background
Assistance in Certification and Legality of MSMEs	88,000,000	82	<ol style="list-style-type: none"> 1. The importance of Halal Certification for MSMEs 2. The difficulties faced by MSMEs, such as system access and lack of understanding of technology 3. Increasing the readiness of MSMEs in facing market competition
Tourism FGD, Organization of Tourism Stakeholders Communication Forum	75,000,000	35	<ol style="list-style-type: none"> 1. The importance of collaboration in the tourism sector 2. The limited innovation in the management of tourist destinations. 3. Development of joint strategies to increase the competitiveness and sustainability of tourism.
Sahabat Inspirasi Penjahit (SIP)	214,000,000	30	<ol style="list-style-type: none"> 1. Increasing the Economic Independence of Women in Mining Areas 2. Lack of Access to Training and Business Assistance 3. Support for Local Economic Sustainability 4. Strengthening the Role of Women in a Sustainable Economy
MSMEs Capital Assistance	150,000,000	87	<ol style="list-style-type: none"> 1. Most of home industries in Paser do not have business licenses (NIB, P-IRT, BPOM, or Halal) 2. MSMEs are constrained in accessing capital, either due to limited collateral, access to financial institutions, or lack of understanding of available financial products. 3. MSMEs can develop, expand their businesses, and increase competitiveness. 4. Increase productivity, create jobs, and play a greater role in the national economy.
Women Entrepreneurship	65,950,000	15	<ol style="list-style-type: none"> 1. The importance of empowering women to improve their economic welfare 2. Support for women to start managing home industry businesses 3. This program includes culinary entrepreneurship training
P3MUDA Program (Pendampingan Peternakan Perkebunan Usaha Dinamis dan Aman)	259,459,000	150	<ol style="list-style-type: none"> 1. The dominance of palm oil plantations in Paser District 2. The lack of local vegetable and bio-pharmaceutical supply 3. The presence of the National Capital City (IKN) makes Paser a region that supports food security 4. The limited supply of beef and poultry to meet the demand on major holidays 5. Education and the development of modern and safe agriculture in terms of management and marketing
Development of Plantation Ready Land in Legai Village	200,000,000	25	<ol style="list-style-type: none"> 1. Legai Village was appointed by Batu Sopang Subdistrict to organize this program. 2. The Food Crops and Horticulture Department (DTPH) is the organizer of the program that was initiated in September 2023. 3. The provision of seeds, fertilizers and processing methods will be directed by the Food Crops and Horticulture Department (DTPH) of Paser District.

Assistance in Certification and Legality of MSMEs

This program is motivated by the importance of halal certification for MSMEs to expand market share and increase product competitiveness. Many MSMEs face difficulties in the certification process, especially related to access to the certification system and a lack of understanding of the required technology. With this assistance, it is expected that MSMEs can be better prepared to face market competition, especially in meeting the required certification standards.

Tourism FGD - Organization of the Tourism Stakeholders Communication Forum

This discussion forum aims to increase collaboration between tourism industry practitioners. In the tourism sector, there is still limited innovation in the management of existing tourist destinations. This FGD serves to develop a joint strategy to increase the competitiveness and sustainability of the tourism sector, which is expected to advance the tourism industry in the region.

Sahabat Inspirasi Penjahit (SIP)

This program focuses on empowering the economy of women around the mining area. While increasing the economic independence of women is very important, access to training and business assistance is still limited. This program aims to provide support to women so that they can develop sewing businesses, as well as strengthen the local economy and the role of women in a sustainable economy.

The P3MUDA (Pendampingan Peternakan Perkebunan Usaha Dinamis dan Aman) program

program that is motivated by food security which up until now has been purchased or supplied from outside the region. In the future, Paser District will be a buffer zone for the Indonesian capital city (IKN) as a source of supplies for the community. In addition, animal husbandry and plantations run by the local community are still traditional and the methods are passed down from generation to generation, so there is a need for technical assistance to improve the capacity of farmers and breeders in Paser Regency to increase income.

Social and Culture PPM Program [F.25]

Community Activities

In 2024, to celebrate Eid al-Fitr and Eid al-Adha, PPM KIDECO distributed 16,300 holiday gifts and 150 sacrificial cattle to underprivileged people in 144 locations. In addition, KIDECO also actively contributes to the implementation of various religious activities such as the Semarak Pekan Ramadhan (Ramadan Week Festival), Dakwah Safaris and Fardu Kifayah Training, Musabaqah Tilawatil Quran (MTQ) competitions at the sub-district and district levels, as well as supporting the construction of houses of worship.

Support for Art and Culture in Paser District

As a form of commitment to the preservation of local arts and culture, KIDECO provides sponsorship for every performance held by the Rebuntung Dance Studio. Not only that, the company also provides assistance and empowerment for art studios by collaborating in various events. Throughout 2024, this program succeeded in benefiting 525 individuals.

Community Development and Training

As an effort to support the development of sports and youth, KIDECO routinely organizes the KIDECO Futsal CUP. This competition aims to facilitate the younger generation in developing their talents in futsal. In the 2024 edition, which took place on January 11-18, 2025, a total of 60 teams from junior and senior high school students across East Kalimantan participated. Through this program, KIDECO hopes to encourage students to promote futsal, especially in the Kalimantan region.

In the past two years, KIDECO has routinely organized the KIDECO Volleyball Student Tournament as a platform to increase the interest and talent of the younger generation in volleyball, and it is hoped that it will produce athletes that become the pride of Paser District. In the 2024 edition, which took place on September 3-9, 2024, a total of 60 teams from junior and senior high school students throughout East Kalimantan participated.

Gerakan Sadar Mandiri (GSM)

KIDECO also implements the Gerakan Sadar Mandiri (GSM) program to improve the skills and independence of the residents of the Tanah Grogot Class IIB Correctional Institution. In 2024, 26 female beneficiaries took part in handicraft and culinary training, while 10 male beneficiaries received training in carpentry. The program aims to foster awareness and skills so that the beneficiaries are more independent after completing their sentences.

Procurement of Socio-Cultural Infrastructure

Throughout 2024, KIDECO has been constructing socio-cultural infrastructure, including rigid concrete roads, traditional houses, the Samurangau eco-park, the MSMEs Gallery and other facilities. In addition, KIDECO is resuming the Concrete Road construction program (concrete from Samurangau Village to Biu Village, which is 1 kilometer in total length). This road is very vital because it connects Batu Sopang Subdistrict and Muara Samu Subdistrict, both of which are KIDECO's main operational areas.

PPM Education Program [F.25]

Teacher Training and Skills

KIDECO implements the Teacher Training and Development program in collaboration with the district teachers' forum, involving 240 teachers from various regions, including Batu Sopang, Muara Samu, and Tanjung Harapan subdistricts. The program is tailored to the needs of the teachers and coordinated with the Education Office and the Teachers' Forum.

The training topics include:

- Inclusive Learning for Young Learners
- Differentiated Learning

Yayasan Bina Bersama KIDECO (YBBK)

Through the Yayasan Bina Bersama KIDECO (YBBK), KIDECO provides skills training such as English and Arabic courses and computer training, as well as developing religious education through the Taman Pendidikan Al-Qur'an (TPA). In 2024, the program has benefited 2,225 students.

DREAMS (KIDECO Cares for Diffabled Communities)

The DREAMS program is designed to support the inclusive community in Paser Regency through mentoring, empowerment, and competency improvement for teachers, parents, and children with special needs. In 2024, 120 people have benefited from this program.

DELIGHT (KIDECO Enlightenment)

Through the DELIGHT program, KIDECO employees and managers become teaching practitioners, sharing knowledge and experience with students in Paser District. The subjects taught include Good Mining Practice, occupational safety, biodiversity, Bisindo Sign Language, and quality management and integrated farming systems. The program has covered 285 beneficiaries throughout 2024.

Inclusive School Development Program

"Inclusive School Development Program (ISDP) dilaksanakan di 1 sekolah inklusi di area operasional KIDECO". Program ini mencakup pelatihan bagi tenaga pendidik, serta workshop untuk meningkatkan keterampilan pedagogi, menciptakan regulasi sekolah dan pemahaman materi Pelajaran serta menciptakan lingkungan yang inklusif serta ramah untuk semua anak. Program ini bertujuan untuk meningkatkan mutu pendidikan sekolah di sekitar lingkungan operasional Perusahaan, dengan tujuan sekolah binaan mendapatkan sertifikasi ISO 9001 terkait mutu pendidikan. Penerima manfaat dari program ini adalah tenaga pendidik dan siswa-siswa di sekolah.

KIDECO's Involvement in Developing the Core Activities of ISDP	
Teacher Training	<ol style="list-style-type: none"> 1. Development of six inclusion training Modules 2. Team building and leadership
Student Academic Improvement	<ol style="list-style-type: none"> 1. Education based on academics and character 2. Awards for high-achieving students 3. Provision of simultaneous funding and scholarships 4. Creation of inclusive-friendly teaching and learning models
Administration	<ol style="list-style-type: none"> 1. School management guidelines 2. Development of a social curriculum 3. Development of infrastructure and teaching aids
Motivation for Students and Parents	<ol style="list-style-type: none"> 1. Implementation of parent forums 2. Organization of social activities and school events

ISDP Framework

Model School	Replication	Partner Schools
The school receives intensive mentoring (4 mentoring sessions per semester)	The teaching system from teachers applies to all students, both inclusive students (special needs and non-special needs)	The success of the model school creates a ripple effect, influencing other inclusive schools

Literacy Program

KIDECO's Literacy Program includes three main initiatives: the Mobile Library, Digital Reading Corner, and Literacy Week. The Mobile Library program features three mobile units equipped with various facilities, including a book collection that serves 73 fostered schools across six districts.

PPM Health Program [F.25]

As an effort to improve the health of the community, the company implements various health programs, including the provision of clean water facilities, a stunting prevention program through Cegah Stunting (CANTING), and other initiatives, the details can be found in the 2024 PPM Annual Report.

Provision of Clean Water Facilities

The company's is committed to providing access to clean water for the community. Kideco collaborates with village governments and local companies to provide clean water in six villages in the mainland and coastal areas.

Stunting Prevention Program (CANTING)

The Stunting Prevention & Management Program (CANTING) is an integrated program designed to support government efforts to accelerate the alleviation of stunting. The Company carried out various preventive and promotive activities that not only target stunted children, but also from the first 1,000 days of life (1,000 HPK), which is when the fetus is conceived. The program has 1,900 beneficiaries consisting of posyandu cadres, stunted and wasted toddlers, high-risk pregnant women, and families in the 1,000 HPK.

Bersama Kideco Sehatkan Masyarakat (BISA) Program

In order to support health promotion as well as to prevent and control diseases in the community, Kideco implements the BISA Program which consists of healthy exercises, non-communicable disease screening and health counseling with 808 beneficiaries. In addition, Kideco carries out healthy school assistance in Batu Sopang Subdistrict with 13 beneficiary schools at various levels, from kindergartens to junior high schools.

PPM Infrastructure Development Program

[203-1] [F.25]

In order to demonstrate its commitment to supporting the community's accessibility to public facilities, KIDECO implements pro bono infrastructure development. The program's realization includes the construction of a Water Treatment Plan, Puskesmas building, village office building, integrated service post building, swallow building, bridges, places of worship, healthy canteens, connecting roads, shop houses, water depots, and other public facilities and infrastructure.

Supporting Infrastructure in Coastal Areas

In an effort to support sustainable development, KIDECO provides infrastructure assistance to coastal communities with a focus on improving the quality of life for fishermen. This assistance includes 100 boat engines distributed to Pasir

Medical Personnel Capacity Building Program

In an effort to support the improvement of health service quality in Paser Regency, KIDECO implements the Medical Personnel Capacity Building Program in collaboration with various professional health organizations and the Paser District Health Office with various training themes according to the needs of improving community health services. With 175 health workers as beneficiaries.

Healthy Elderly Movement Program (GESIT)

As a form of the company's concern for vulnerable groups, especially the elderly, through the GESIT Program, Kideco reactivates the elderly posyandu so that the elderly can receive special health services, while also striving to build a friendly and inclusive community for the elderly, with 1,401 elderly beneficiaries.

HIV-AIDS & DRUG Abuse Prevention Program for Students

In collaboration with the East Kalimantan National Narcotics Agency, the Class 2B Tanah Grogot Detention Center, the Paser Police, and the LARAS Foundation, KIDECO held a socialization on the dangers of Drug Abuse and HIV-AIDS for junior high/Islamic junior high/equivalent and senior high/vocational high/Islamic senior high/equivalent students spread across 4 subdistricts in Paser District, benefitting 817 students.

Mayang, Pondong Baru, Harapan Baru, Muara Adang and Muara Telake villages, as well as other assistance such as fiber cooler boxes (35 units) and 700-liter water tanks (11 units) distributed in Pondong Baru village. This program aims to create a balance in economic growth, support environmental protection, and improve community welfare through reducing mortality rates and increasing fishermen's productivity.

Construction of a village office in coastal areas to support good community services and the construction of MSME shop houses to support the economic independence of coastal areas. This program aims to create a balance in economic growth, support environmental protection, and improve community welfare through reducing mortality rates and increasing fishermen's productivity.

A man with a beard and mustache, wearing a green polo shirt with the KIDECO logo, stands in a mushroom cultivation facility. He is holding a bouquet of white mushrooms. The background shows rows of mushroom cultivation racks filled with white bags. The lighting is bright, and the overall atmosphere is clean and professional.

Economic

and Product Development



The company continues striving to maintain economic sustainability by maintaining production and income levels so that operations run optimally. To support this, KIDECO prioritizes the implementation of efficiency and innovation

Economic Performance [F.2] [F.3]

As of December 2024, the company managed to record better economic performance, despite not fully achieving production targets. The coal production volume was recorded at 30,734,279 MT, an increase of 2.06% compared to 2023 which reached 30,112,831 MT.

On the other hand, the sales volume at the end of 2024 was recorded at 31,070,432 MT, which represents 101.12% of the target set. This figure also shows an increase of 1.84% or equivalent to 30,507,803 MT when compared to the sales volume in 2023. Despite facing challenges, KIDECO remains committed to improving economic performance in a sustainable manner.

Economic Performance

Description	Unit	2024	2023	2022
Sales		1,848.13	2,223.32	3,008.81
Gross Profit	Million USD	259.94	411.38	1,222.75
Operating Profit		198.37	332.75	1,126.95
Net Income		139.34	215.67	625.98
Harga Rata-rata Penjualan	USD/Ton	59.48	72.88	86.57
Gross Margin		14.07	18.50	40.64
Operating Margin	%	10.74	15.04	37.45
Net Margin		7.54	9.70	20.80
EBITDA Margin		10.00	14.09	37.96

Production and Sales Targets and Realizations

The phenomenon of climate change in the form of weather anomalies is a challenge for the Company during the reporting period. This condition has impacted mining operations, which in turn has resulted in increased operating costs. Nevertheless, KIDECO has succeeded in optimizing its production output to support the achievement of its targets. [\[201-2\]](#)

Currently, KIDECO is unable to explain its portfolio targets and performance, including financing and investment targets in financial instruments or projects that are aligned with the implementation of sustainability performance. However, KIDECO supports the implementation of sustainability performance by instilling environmentally friendly sustainability principles, such as utilizing renewable energy sources and streamlining costs for Business Process. Nevertheless, the efficiency process does not hinder KIDECO's determination to meet the 2024 production target.

Production and Sales Performance

Description	Unit	2024	2023	2022
Overburden	mn Bcm	174,819,320	167,664,861	175,774,427
Stripping Ratio	x	5.69	5.57	5.06
Average Sales Price	USD/Ton	59.48	72.88	86.57
Production Volume		30,734,279	30,112,831	34,769,448
Sales Volume	MT	31,070,432	30,507,803	34,756,041
Production Volume Target		30,552,071	31,000,000	35,000,000
Sales Volume Target		30,727,318	31,000,000	35,000,000

Export Destination and Percentage of KIDECO's Coal Sales

Destination	Percentage of Buyer (%)	Percentage of Purchase Quantity (%)
Indonesia	26.32	35.74
China	38.60	37.75
Jepang	3.51	3.14
Korea Selatan	3.51	5.01
Taiwan	1.75	3.21
Filipina	10.53	3.85
Malaysia	1.75	2.91
Vietnam	1.75	1.13
India	8.78	6.03
Slovenia	1.75	0.37
New Zealand	1.75	0.86

Generated and Distributed Economic Values

The majority of the Company's revenue comes from coal sales. In 2024, the Company managed to book a revenue of USD1,848.13 million, a decrease of 16.88% compared to the revenue in 2023 which was USD2,223.32 million. By the end of reporting period, KIDECO did not receive government assistance or tax incentives

The production and delivery of products during the year were not affected by the weather. However, mitigation efforts against weather risks that could potentially affect operations are consistently carried out. [201-1][201-2][201-4]

Climate change has created significant financial implications for KIDECO. One of the risks identified is an increase in operating costs. This is due to KIDECO's obligation to comply with greenhouse gas (GHG) emission regulations, such as the transition from B30 to B35 fuel. This step requires technological adjustments and the use of more expensive fuels. In addition, KIDECO faces the risk of fluctuations in the coal market due to market preferences shifting to renewable energy, which in the long run could impact the Company's profitability. However, this is mitigated by the implementation of an agile sales and operational management strategy, as well as the expansion of market targets to various industry segments and a lower reliance on certain market areas. [E.5]

As a mitigation effort, KIDECO has implemented strategic measures to manage these risks. One of them is the implementation of renewable energy by installing solar panels in operational areas and the surrounding community environment. As a result, total renewable energy production reached 14,848.38 GJ in mining areas and 12,291.84 GJ in the community. In addition, KIDECO is also developing microhydro technology as a substitute for generators in mining areas, which has succeeded in producing energy savings of 159.67 GJ. In terms of energy efficiency, KIDECO uses digitalization technology to analyze geotechnical data, mine planning, and produce coal with higher efficiency, which leads to a decrease in energy intensity per ton of production.

Nevertheless, climate change also presents new opportunities for KIDECO. The company sees potential in a more sustainable coal market. Technological innovation is also an opportunity to improve cost efficiency and improve the company's image.

Taxation Approach ^[207-1]

KIDECO implements a taxation approach based on the principles of transparency, regulatory compliance, and contribution to national development. Through a structured and principled approach to taxation, KIDECO not only fulfills its fiscal obligations, but also strengthens its contribution to economic and social development in Indonesia.

Tax Governance, Risk Control and Management ^[207-2]

KIDECO implements transparent and accountable tax governance as part of its commitment to compliance and integrity in conducting business. Through the implementation of a good tax governance system, KIDECO ensures that tax risks can be managed effectively, while supporting the long-term sustainability of the company's business.

Stakeholder Engagement and Management Focus on Taxation ^[207-3]

KIDECO has fulfilled its tax payment obligations every year, as a form of corporate responsibility to the country and society. This process involves stakeholders in the development of relevant taxation systems, legislation, and administration. This approach not only ensures compliance with tax regulations, but also aims to maintain the company's reputation while strengthening public trust in KIDECO.

KIDECO's approach demonstrates its commitment to maintaining harmonious relations with the tax authorities and all stakeholders. Transparency and tax compliance are the cornerstones of the company's efforts to support sustainable governance.

Payment of State Revenue (in billions of rupiah) ^{[207-1][207-4]}

State Revenue	2024	2023	2022
Tax	1,026	8,362	6,084
Non-Tax State Revenue	7,071	9,726	7,198
Total	8,097	18,088	13,282

Consolidated Statement of Financial Position Overview (Rp Billion)

Consolidated Balance Sheet	2024	2023	2022
Total Assets	625.31	676.36	1,270.79
Total Liabilities	344.11	349.51	759.60
Total Equity	281.20	326.86	511.19

Financial Implications due to Climate Change ^[201-2]

KIDECO is aware that climate change poses significant challenges to mining operations. During the reporting period, KIDECO faced the physical phenomenon of climate change in the form of weather anomalies, such as unexpected extreme rainfall and high temperatures. These conditions affect mining operations, including the excavation and transportation of coal.

Supplier Assessment and KIDECO's Support for Local Suppliers

To expedite operations, the Company collaborates with various partners and provides equal opportunities in the procurement of goods and services, provided that they meet the established requirements and criteria. Throughout 2024, there were no negative impacts caused by the Company's operations on workers, the community, or the environment. In

addition, KIDECO ensures that no small-scale mining activities take place in the managed mining areas. ^{[308-1][308-2][414-1][414-2]}

KIDECO is committed to ensuring that all new suppliers supporting the company's operations fulfill the established environmental and social standards. One of the main principles is not to support and employ child labor in accordance with Law Number 13 of 2003 concerning Manpower, which states that child labor is children under the age of 18. Children can be employed only with parental permission and for a maximum of 3 hours a day.

In addition, KIDECO does not support forced labor and ensures that its partners comply with working hours in accordance with applicable laws and regulations. The company also

emphasizes the importance of paying wages in accordance with applicable laws. In supporting operational activities, KIDECO provides wide opportunities in the procurement of goods and services, but only to partners who are able to meet the specified requirements and criteria, including the commitment to environmental and social sustainability. [308-1][414-1]

In 2024, all new suppliers joining the company have been screened based on a number of aspects, including environmental and social aspects. This measure was taken through the implementation of an ESG integrity pact with environmental, social, and governance criteria standards for all KIDECO site contractors since 2022, which must be signed by each supplier. In addition, the evaluation process includes audits of waste management policies, energy efficiency, and regulatory compliance in the social, labor rights, and environmental or sustainability aspects. This demonstrates KIDECO's efforts to encourage its suppliers to support the company's sustainability goals. [308-1][414-1]

KIDECO also actively prioritizes local companies in the procurement process. This policy supports the use of domestic operating goods, capital goods, equipment, raw materials, and other supporting materials in accordance with the Domestic Component Level (TKDN) policy. In 2024, the adoption of TKDN was recorded at 38.74%, an increase compared to 29.64% in 2023.

KIDECO also ensures that all activities in its supply chain have no negative impact on the environment, workers, or the community. Throughout 2024, the Company did not record any negative impacts caused by its partners, either to workers,

the surrounding community, or the operational environment. This reflects the effectiveness of the sustainability approach applied by KIDECO in managing its supply chain. [308-2][414-2]

The company also ensures that no small-scale mining activities take place in its operational areas. This is a crucial measure to prevent environmental damage, which is often caused by uncontrolled informal mining activities. In addition, KIDECO continues to strictly supervise its partners through regular environmental audits. This ensures that all partners comply with environmental regulations, including the management of toxic and hazardous waste (B3). [308-2][414-2]

In an effort to support supply chain sustainability, KIDECO is working with partners to implement renewable energy innovations. For example, the use of B35 environmentally friendly fuel and the installation of solar panels in several locations. This effort is in line with KIDECO's target to reduce greenhouse gas (GHG) emissions by 40% in 2025. Through this collaboration, partners not only support emission reductions, but also help the company maintain environmental sustainability. [308-2]

The mitigation efforts made by KIDECO have yielded positive results. Throughout 2024, there were no reports of environmental or social incidents in the company's supply chain. This shows KIDECO's success in building a supply chain system that not only pays attention to environmental, but also social aspects, in order to support economic growth. [308-2][414-2]

Business Processes, Supporting Facilities, and Partner Companies in KIDECO's Supply Chain [2-6]

Business Process	Supporting Activities and Facilities	Total Partner Companies
Mining	<ul style="list-style-type: none"> Open-pit mining. 264 units of excavators 1,124 units of dump trucks Note: Population of all tools used for main and supporting mining activities	5*
Processing	<ul style="list-style-type: none"> There are 6 dedicated transportation roads to the crushing facility with a distance of 3.0 – 27.3 km. Note: Mine roads: Iljin, Suara, Popor, Paku, Susubang, Hauling KM-35 (Silo) to KM-0 (TMCT) 5 units of Primary crusher (Feeder breaker) & 4 units of Secondary crusher (Sizer) with the capacity of 37 million ton/year. 	0
Land Transportation	<ul style="list-style-type: none"> 35 km of dedicated road for transportation to the port More than 130 units of Hauler trucks with carrying capacity of 90,000 – 100,000 tons/day 	3***
Port and Loading	<ul style="list-style-type: none"> Dedicated Terminal of PT Kideco Jaya Agung with International certification from ISPS Code Stockpile area with a capacity of 700,000 MT 21 conveyors equipped with Magnetic Separator Conveyors are equipped with Metal Detector to prevent metal from mixing with the coal 	0
Shipments	<ol style="list-style-type: none"> Offshore ALP (Area Loading Point) in Adang bay equipped with: <ul style="list-style-type: none"> 5 Floating Crane & Floating Loading Facility ALP & TMCT Port are equipped with 8 SBNP (Sailing Navigation Tool) 	2***

* PT Pamapersada Nusantara, PT Sims Jaya Kaltim, PT Petrosea Tbk, PT Bima Nusa Internasional and PT Diesel Utama Mineral
 ** PT Mandiri Herindo Adiperkasa, PT Samindo Utama Kaltim dan PT Trasindo Murni Perkasa
 *** PT Cotrans Asia dan PT Pelayaran Kartikasamudra Adijaya

Local suppliers partnering with the Company are required to meet a number of requirements, including:

- Having a legal form.
- Established under the applicable laws of the Republic of Indonesia.
- Domiciled in Indonesia.
- Having the status of Domestic Capital (PMDN) or Foreign Capital (PMA).

The involvement of local suppliers or vendors in the Company's supply chain not only supports business operations, but also has positive impacts, such as increasing Regional Original Income (PAD) and opening up job opportunities for the surrounding community.

Percentage of Partner Companies by Domicile (%) [204-1]

Domicile	2024	2023	2022
Locals from Paser District	10.34	10	1.60
Locals from other regions in East Kalimantan	62.93	31	4.19
National	26.72	58	94.02
Overseas	0	1	0.19
Total	100	99%	99.8%

The involvement of local suppliers stimulates spending on domestic products, which are goods produced and marketed by local suppliers at the district, provincial, and national levels.

In 2024, the realization of spending on domestic goods reached 100% of the total realization of KIDECO's spending on goods, reaching USD 189,150,331.

There are several obstacles in fulfilling the TKDN value, namely:

- Inadequate TKDN calculation by business partners.
- Limited number of local companies that have TKDN certificates.

However, KIDECO has been recognized by the Indonesia Mining Association (IMA) as the mining company with the best adoption of TKDN.

Realization of Goods Expenditure (USD Million) [204-1]

Year	Domestic Products	Imported Products	Total	Percentage
2024	189.15	0.00	189.15	100
2023	322.31	1.14	324.65	99.3
2022	241.47	0.45	241.92	99.8

Maintaining Product Excellence

During the reporting period, KIDECO did not receive any claims related to its products or product recalls from the market. Although there were no innovations made to the coal product itself, KIDECO continued to introduce several innovations in its operations, particularly in the areas of digitalization, energy efficiency, and emission reduction efforts. In addition, as part of its efforts to maintain product quality and business sustainability, the company consistently

carries out exploration activities to project coal resources that can be utilized throughout the operational period. In 2024, exploration results indicated an estimated coal resource of 1,419 million tons, with coal reserves amounting to 438.7 million tons. Based on exploration data and current production rates, KIDECO is projected to have a production potential of up to 19 more years.

KIDECO's Coal Resource Estimate (Million Tons)

Operational Area	2024	2023	2022
Roto Samurangau	1,381	1,439.29	1,468.44
Susubang Uko	38	20.97	21.92
Samu Bui	*no longer included in KIDECO's WIUPK concessions		7.34
Total	1,419	1,460.25	1,503.12

KIDECO's Coal Reserve Estimate (Million Ton)

Operational Area	2024	2023	2022
Roto Samurangau	434.3	363.9	389.2
Susubang Uko	4.5	5.17	6.2
Samu Bui	*no longer included in KIDECO's WIUPK concessions		0.9
Total	438.8	369.07	396.3

Supporting Materials in Coal Production Processes [301-1][301-2]

Blasting Materials	Unit	2024	2023	2022
Amonium Nitrat	Ton	25,004	23,438	28,989
Detonator	Unit	470,574	462,083	580,057
Dinamit	Kg	62,001	60,165	78,395
Kapur	Kg	61,090	67,245	76,835
Tawas	Kg	1,761,433	1,794,594	1,796,097
Megafloc	Kg	43,150	46,775	46,385
RollFloc	Kg	113,930	108,800	116,230
Greenhydro	Kg	17,260	8,150	0

Recycled Input Materials Used [301-2]

KIDECO has implemented the 4R principle (Reduce, Reuse, Recycle, Recovery) in its operational activities in an effort to mitigate the environmental impact of the waste generated. The company focuses on the reuse of recycled materials in various processes, including the management of hazardous and non-hazardous waste.

Use of Recycled Materials

- Hazardous Waste as a Substitute for Diesel Fuel**
KIDECO utilizes used lubricating oil as a substitute for diesel fuel in blasting activities. This initiative was carried out with official permission from the Ministry of Environment and Forestry, through an Operational Feasibility Letter (Minister of Environment and Forestry Decree No. S.351/PSLB3/PLB3/PLB.3/5/2023). This utilization not only reduces waste but also reduces fossil fuel consumption.
- Recycling of Non-Hazardous Waste**
Various non-hazardous waste such as office waste and domestic waste are managed through recycling and reuse methods. This process is carried out in the operational area and supported by an integrated Temporary Storage Facility (TPS).
- Overburden and Topsoil Waste Management**
Overburden material (cover layer of the mine) is reused as backfill material in the mine reclamation area. This approach not only reduces material waste but also supports the reclamation process to restore the post-mining ecosystem.

Results and Impacts

- Material Utilization Efficiency:**
In 2024, the use of used lubricating oil as a substitute for diesel has saved energy of 42,453.07 GJ. This is equivalent to a reduction in operational costs of Rp12.48 billion, which at the same time reduces GHG emissions by 2,155.21 tons of CO₂eq.
- Land Reclamation with Overburden:**
The total area of KIDECO's reclaimed land at the end of 2024 has reached 111 Ha, while the total area of reclamation by the end of 2024 has reached 5,304.03 Ha, which involves the reuse of overburden to create stable and productive land.

Supporting Processes and Procedures

To support these efforts, KIDECO has developed various waste management procedures, including:

- SOP/ENV-033: Utilization of Toxic and Hazardous Waste for ANFO Production.
- SOP/ENV-043: Management of Top Soil & Root Zone Soil.
- SOP/ENV-045: Reclamation and Revegetation.

KIDECO's efforts to utilize recycled materials reflect its commitment to reducing waste while supporting more efficient resource management. Through this approach, KIDECO continues to contribute to sustainable environmental management and supports the Sustainable Development Goals (SDGs).

Environmentally Friendly Products [F.5] [2-6]

KIDECO's coal is environmentally friendly because it has a low nitrogen and sulfur content, thus reducing the pollutants produced such as nitrogen oxide and sulfur oxide. In addition, the low ash content can provide good economic and technical benefits because it is more efficient to manage and dispose. Until the end of 2024, there are 3 types of KIDECO Coal Products, namely Roto South, Blend, and Samurangau Coal.

Bituminous is a type of coal that is known to be environmentally friendly, with a high level of energy (calorific) efficiency. This coal has a very low sulfur content, which is only 1/7 of the sulfur content in conventional thermal coal.

Globally, bituminous coal is recognized as an environmentally friendly energy source because it has a sulfur content of only 0.1% and a low ash content of 3.5%. In addition, this product has no direct impact on customer safety or security.

KIDECO Coal Product Specifications [2-6]

Element	Roto South	Blend	Samurangau
Calorific Value (GAR)	4,650 - 5,200	4,275 - 4,625	3,900 - 4,300
Total Moisture (ARB)	23.00 - 28.00	28.50 - 33.50	33.00 - 39.00
Ash (ADB)	2.00 - 5.00	2.60 - 5.50	2.70 - 6.00
Sulfur (ADB)	0.05 - 0.20	0.05 - 0.20	0.05 - 0.20
Size < 50mm (%)	95	95	95
Production Quantity (Ton)	5,889,159	2,213,543	22,944,419

Product Responsibility [F.27] [416-1] [416-2]

KIDECO strives to continuously improve the efficiency of its production processes to ensure optimal operational sustainability. As such, KIDECO is focusing on its existing coal products.

KIDECO is committed to fulfilling its responsibility to consumer safety and health by providing information on the health risks of exposure to coal dust, along with preventive measures to reduce these risks. [416-1][F.27]

In addition, KIDECO also applies renewable technologies such as microhydro and solar panels to reduce the carbon footprint in the transportation and storage of coal, as part of its life cycle

assessment (LCA) management efforts. KIDECO's fulfillment of its responsibility to consumers in managing health risks due to coal use has shown quite good results. This is reflected in the absence of incidents of non-compliance related to the health and safety impacts of the products and services that KIDECO provides to customers. [416-1][F.27] [F.28]

As a form of product responsibility, the Company is committed to maintaining the quality of environmentally friendly coal through the implementation of quality management in accordance with ISO 9000:2015 standards and integrating it into the Integrated Management system. In addition, the Company ensures that all consumers receive equal product service. [F.17] [301-3][417-1][417-2][417-3]

Quality Improvement Target

Target	Achievement in 2024
On schedule and on time production	30,734,279 Ton
On schedule and on time delivery	31,047,121 Ton
Quantity certainty	RS 5,889,159 Ton, Blend 2,213,543 Ton & SM 22,944,419 Ton
Accurate quality specifications	RS 4,790 kcal/kg, Blend 4,514 kcal/kg & SM 4,160 kcal/kg

Coal Quality Monitoring in KIDECO

Block	KIDECO Coal Quality Parameters 2024			
	Calorie Value (Kkal/Kg)	Dust (%)	Total Sulphur (TS) (%)	Total Moisture (%)
Roto Samurangau				
Roto Utara	3,989 - 6,421	1 - 12	0.08 - 0.21	12 - 37
Roto Tengah	3,961 - 5,143	2 - 8	0.08 - 0.17	24 - 36
Roto Selatan	4,316 - 5,619	1 - 11	0.07 - 0.24	18 - 32
Samurangau	3,387 - 5,351	2 - 17	0.07 - 0.32	24 - 39
Susubang Uko				
Susubang	4,953 - 5,456	2 - 7	0.11 - 0.25	19 - 24

KIDECO has relied on a single mining system from the beginning of operations until now, supported by adequate infrastructure to ensure the smooth running of mining activities. The open-pit mining method uses trucks and excavators. In addition, the transportation of overburden is carried out according to the type of material, so that the production process can run more effectively and in a coordinated manner.

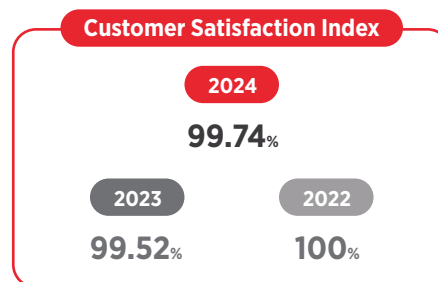
Coal Transportation Operation Flow

Stages	Infrastructure and Facilities
Mine	Mine roads, excavators, dump trucks
ROM Stockpile	Mine roads, dump trucks
Crushing Plant	<ul style="list-style-type: none"> Breaking units, crushing units and screening units Conveyor belts
Silo	<ul style="list-style-type: none"> Haul road Double haul trailer truck Conveyor belt Stockpile area Barge loading
Tanah Merah Coal Terminal (TMCT)	
Barge	Barge
Transport to ship and delivery (Transshipment)	Floating cranes Floating transport facility

Until the end of the reporting period, no products are recalled once they have been sold to customers. [F.29]

Customer Satisfaction Survey [F.30]

In order to maintain customer satisfaction, KIDECO routinely conducts customer satisfaction surveys. The assessment in this survey includes various strategic indicators, such as strategic relationships, potential for future growth, contribution to volume, profitability, duration of cooperation, level of loyalty, and flexibility in business. In 2024, no reports of data leaks were submitted by customers or other external parties. [418-1]



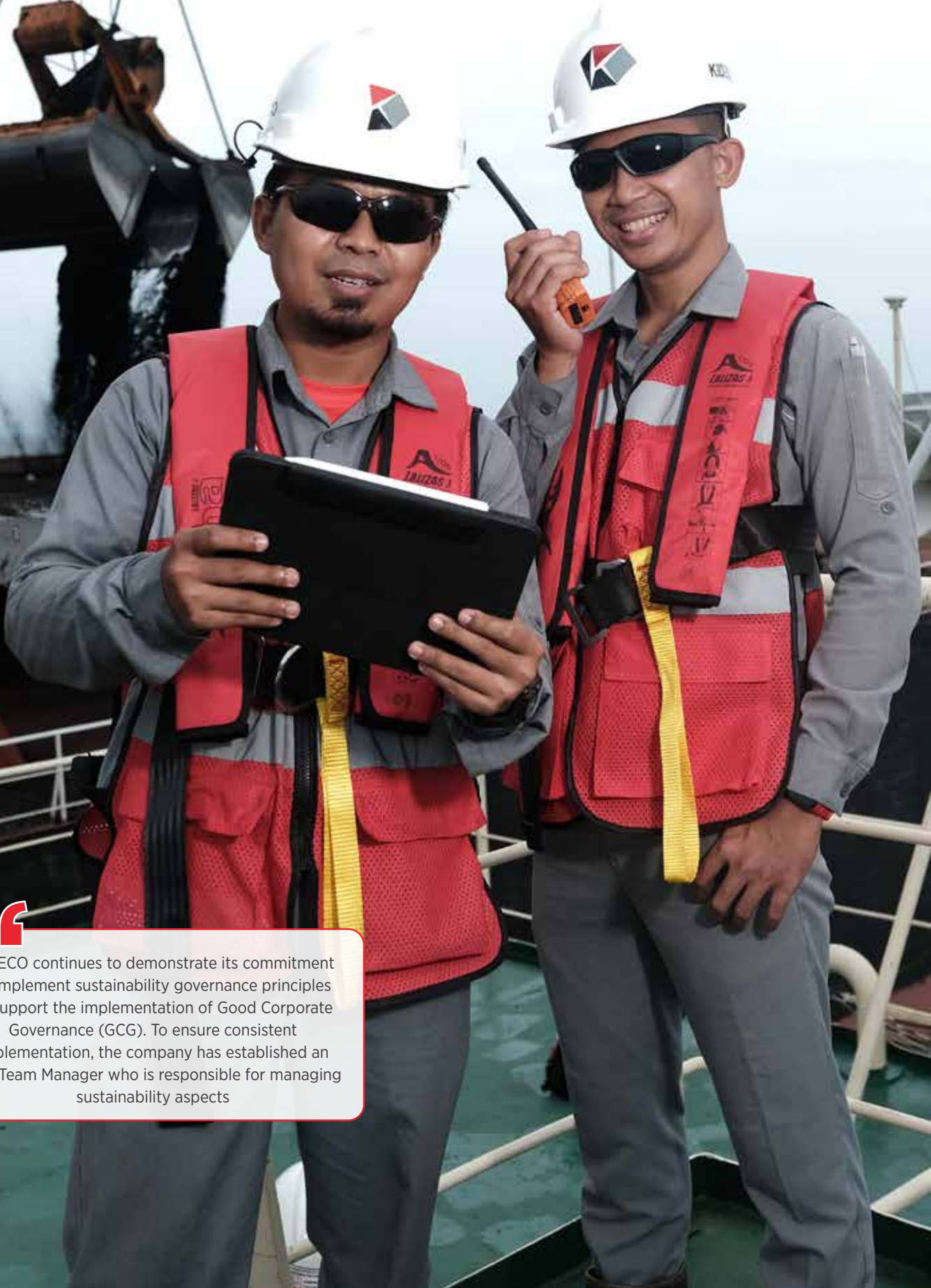
Response to Feedback

KIDECO has established a Quality Control Team that is responsible for managing and following up on all incoming feedback. This approach aims to ensure that the quality of coal products remains in line with the specifications expected by customers. Throughout 2024, a total of 1 feedback was received, and all (100%) have been properly followed up.

Implementation of KIDECO Coal Product Quality Feedback System in 2024

Incoming Feedback	Total	Response
Dust (BG Pelican 303 BL 16 Mei 2024, BG Ocean Master 206 BL Mei 17, 2024)	1	KIDECO's QC team will load coal in good and safe condition for a short period of time, and will try to load more than 50% fresh coal directly onto the barge to avoid coal burning
Total	1	Has been followed up properly

Sustainability Governance



KIDECO continues to demonstrate its commitment to implement sustainability governance principles to support the implementation of Good Corporate Governance (GCG). To ensure consistent implementation, the company has established an ESG Team Manager who is responsible for managing sustainability aspects

Commitment and Implementation of GCG ^[3-3]

Good Corporate Governance (GCG) is a key element in KIDECO's operations to achieve sustainable and quality growth. GCG is implemented as a foundation in every company management process by complying with laws and regulations, business ethics principles, and corporate social responsibility.

This commitment is reflected in the implementation of the ISO 37001:2016 Anti-Bribery Management System (SMAP) standard as an effort to reduce the risk of corruption and other fraud. Throughout 2024, KIDECO managed to run business operations without any cases of violations, including bribery and corruption that involved management or workers. This demonstrates the company's success in upholding integrity and transparency.

The implementation of GCG provides various strategic benefits for KIDECO, including:

1. Improving Operational Efficiency: Digitalization applied in business processes increases efficiency and productivity across all lines of the company.
2. Strengthening Stakeholder Trust: Transparency in governance and reporting makes the company more trusted in the eyes of both internal and external stakeholders.
3. Ensuring Sustainable Performance: Professional, efficient, and ethical management supports the company's sustainability amid dynamic market challenges.
4. Reducing Management Risk: The application of anti-corruption principles and regulatory compliance reduces legal and reputational risk.
5. Creating Global Competitiveness: Good governance makes KIDECO competitive at the national and international levels, attracting more investors and partners.

KIDECO has established several strategic units to ensure the successful implementation of GCG, including:

1. The Environment, Social, and Governance (ESG) Department: Responsible for developing sustainability strategies, target achievements, and reporting on ESG issues, led by the ESG Team Manager.
2. ESG Task Force Team (TFT): Consists of personnel from various divisions to align ESG strategies with the operational programs of each division.

3. Business Ethics and Integrity Unit: Manages business ethics and ensures the application of integrity values in company operations.
4. Business Process Improvement & Technology Unit: Supports the digitization and innovation of business processes to improve efficiency and sustainability.

KIDECO also strengthens governance through the appointment of a Board of Ethics to ensure compliance with the principles of anti-corruption and business integrity, as stated in:

- Board of Directors Decree No. KJJ 236/LEG 027/IV dated April 12, 2023, regarding the Anti-Bribery Compliance Function.
- Board of Directors Decree No. KJJ 236/LEG 028/IV dated April 12, 2023, regarding the Business Ethics and Integrity Function.

The ESG Department is fully supported by seven Mining Partners who are actively committed to achieving the company's ESG targets. Regular coordination is carried out in order to ensure that all partner activities are in line with KIDECO's sustainability strategy.

The commitment and implementation of GCG at KIDECO is the strategic foundation for achieving sustainable and highly competitive growth. With the consistent implementation of GCG, KIDECO is optimistic that it will continue to grow amid global challenges, maintain stakeholder trust, and make a positive contribution to the national economy and environmental sustainability.

Sustainability Governance Structure and Mechanism

There were no significant changes to KIDECO's governance structure throughout 2024. The company is managed by the Board of Directors and is supervised by the Board of Commissioners. The General Meeting of Shareholders (GMS) has authority that is not given to the Board of Directors or the Board of Commissioners within the limits specified in Law Number 40 of 2007 concerning Limited Liability Companies and KIDECO's Articles of Association. [2-24]

The highest governance structure in the Company is the General Meeting of Shareholders (GMS), which is attended by the Board of Commissioners and the Board of Directors. The Board of Commissioners is tasked with overseeing the Company's operations, while the Board of Directors acts as the Company's operational leader. In carrying out its duties, the Board of Commissioners receives support from special committees to optimize the oversight function. [2-9][2-11]

Board of Commissioners [2-10]

Appointment and Selection

The Board of Commissioners is the Company's organ in charge of overseeing the Company's policies and management carried out by the Board of Directors, both relating to the management of the Company and the Company's business, as well as providing advice to the Board of Directors in carrying out its role.

Members of the Board of Commissioners are appointed and dismissed through the General Meeting of Shareholders (GMS) mechanism based on transparent procedures. The Board of Commissioners carries out its duties independently and ensures the implementation of good corporate governance.

The Board of Commissioners reports the implementation of its supervisory duties to the GMS. As of December 31, 2024, KIDECO's Board of Commissioners consists of a President Commissioner and 7 Commissioners.

In the appointment process, the aspects of integrity, competence, and reputation are the main considerations to guarantee the professional quality of the prospective Commissioner. As part of the selection process, a fit and proper test is conducted carefully and openly to ensure that the selected candidates are free from affiliation or conflicts of interest and pay fair attention to the rights of minority shareholders.

Prospective members of the Board of Commissioners are required to fulfill the following requirements:

1. Possess good character, morals, and integrity.
2. Capable of performing legal acts.
3. In the last five years prior to appointment, never been declared bankrupt, never been a member of the Board of Directors or Board of Commissioners that caused the company's bankruptcy, and never been convicted of a crime that cause loses to the state finances or the financial sector.
4. Never been a member of the Board of Directors or Board of Commissioners who failed to fulfill their obligations, such as not holding an annual GMS or not providing the required financial reports.
5. Committed to comply with laws and regulations.
6. Possess expertise relevant to the needs of the company.

Term of Office

Pursuant to the Company's Articles of Association, members of the Board of Commissioners are appointed for a period of 3 years, without prejudice to the rights of the General Meeting of Shareholders to dismiss them at any time. Members of the Board of Commissioners whose term of office has ended may be reappointed.

This term of office provides legal certainty and stability in the company's leadership structure, while still providing flexibility for the GMS to adjust to the company's needs if necessary.

Duties and Responsibilities

The Board of Commissioners has the main duty to carry out supervisory functions and provide strategic advice to the Board of Directors. In addition, the Board of Commissioners is responsible for ensuring the implementation of Good Corporate Governance (GCG) at all levels of the organization. The Board of Commissioners is not directly involved in the company's operational decision making, but has an important role in maintaining the company's sustainability through directed strategic policies.

As primus inter pares (first among equals), the President Commissioner is tasked with coordinating the activities of the Board of Commissioners to ensure work efficiency and

effectiveness. The Board of Commissioners acts collectively in carrying out a supervisory function that includes preventive and corrective actions, as well as temporary dismissal if necessary. In addition, the Board of Commissioners also plays a role in providing constructive input to the management in addressing the company's challenges and ensuring that the Board of Directors pays attention to the interests of all stakeholders.

Each member of the Board of Commissioners is required to have high integrity, a deep understanding of the company, and the ability to make decisions independently. This aims to support the company's sustainable growth through good governance.

Board of Commissioners Composition as of December 31, 2024

No.	Name	Gender	Position	Expertise
1	Azis Armand	Male	President Commissioner	Economy
2	M. Arsjad Rasjid P. M	Male	Commissioner	Business Administration
3	Myung Chang Yong	Male	Commissioner	Foreign Studies
4	Komisaris Jenderal Polisi (Purn) Drs. Suhardi Alius, M.H.	Male	Commissioner	Police Science
5	Letnan Jenderal TNI (Purn) Dodik Wijanarko, S.H., C.FrA	Male	Commissioner	Indonesian National Army
6	Harry Ponto S.H., LL.M	Male	Commissioner	Laws
7	Kamen Kamenov Palatov	Male	Commissioner	Accounting
8	Hanny Kuncoro Hendarso	Male	Commissioner	Economy

Board of Directors [2-10]

Appointment and Selection

The Board of Directors is the Company's organ that has full authority and responsibility to manage the Company in the Company's interests based on the Company's aims and objectives, and to represent the Company both inside and outside of court in accordance with the Company's Articles of Association. The Board of Directors is accountable to the GMS for the management of the Company in accordance with the principles of good corporate governance.

The appointment and dismissal of KIDECO's Board of Directors is carried out through the General Meeting of Shareholders (GMS) based on the applicable regulations.

KIDECO's Board of Directors consists of 1 President Director and 7 Directors. In carrying out their duties, the Board of Directors is assisted by the Deputy Director and Head of Mining Engineering who are at equivalent level to a Director.

In order to ensure leadership quality and professionalism, all prospective members of the Board of Directors are required to undergo an open fit and proper test. This process is carried out in accordance with applicable laws and regulations, with a focus on integrity, competence, and dedication to develop the company.

As part of the selection criteria, prospective members of the Board of Directors must meet the following requirements:

1. Possess good character, morals, and integrity.
2. Possess leadership and high dedication to the company's progress.
3. Capable of performing legal acts.
4. In the five years prior to appointment and during tenure:
 - Never been declared bankrupt.
 - Never been a member of the Board of Directors or Board of Commissioners that caused the company's bankruptcy.
 - Never been convicted of a crime that harmed the state finances or the financial sector.
 - Never been a member of the Board of Directors or Board of Commissioners who failed to fulfill the obligation to submit reports to the OJK, including annual reports or financial reports.

These criteria are designed to ensure that only professional individuals with a good track record can occupy strategic positions on the Board of Directors.

Term of Office

Pursuant to the Company's Articles of Association, members of the Board of Directors are appointed for a period of 3 years, without prejudice to the rights of the General Meeting of Shareholders to dismiss them at any time. Members of the Board of Directors whose term of office has ended may be reappointed.

This term of office provides legal certainty and stability in the company's leadership structure, while providing flexibility for the GMS to adjust to the company's needs if necessary.

Duties and Responsibilities

The Board of Directors is fully responsible for managing the company to ensure business continuity and the achievement of the company's vision. In carrying out their duties collectively, even though each member has a clear division of duties and authority. The position of all members of the Board of Directors, including the President Director, is equal.

The main duties of the Board of Directors are:

1. Formulating effective business strategies and ensuring successful implementation and supervision.
2. Taking full responsibility for the management of the Company to achieve optimal performance, both financially and non-financially.
3. Supervising the implementation of Good Corporate Governance to achieve effective performance for the sustainability of the company.

The Board of Directors is also responsible for ensuring that every company activity is carried out with high integrity and is oriented towards the interests of shareholders and other stakeholders. With this responsibility, the Board of Directors plays an important role in maintaining the Company's sustainability and supporting the growth of the Company's sustainability value.

Board of Directors Composition as of December 31, 2024^[405-1]

No.	Name	Gender	Position	Bidang Keahlian
1	Mochamad Kurnia Ariawan	Male	President Director	Finance Accounting
2	Togi Ottoman Bernard	Male	Director	Finance Accounting
3	Anton Kristianto	Male	Director	Marketing Management
4	Edra Emilza	Male	Director	Mining Engineering
5	Kim Il Soo	Male	Director	Civil Engineering
6	Kang Seungmin	Male	Director	Civil Mining Engineering
7	Arif Kayanto	Male	Director	Law
8	Hengky Adikusuma Mahiso Putra	Male	Director	Human Resources

Board of Commissioners' Supporting Organs^[2-9]

The Board of Commissioners is supported by the Audit, Risk and Compliance Committee, the Nomination and Remuneration Committee, the Project and Investment Committee, and the Sustainability Committee. These supporting organs are instrumental in helping the Board of Commissioners carry out its supervisory function and ensure that all company activities are in line with the principles of Good Corporate Governance (GCG).

The Board of Commissioners has the authority to change the composition of the committee members, in accordance with the company's needs and developments. This arrangement is designed to maintain the company's flexibility in facing challenges and ensuring the continuity of good governance.

Based on the Circular Decree of the Board of Commissioners No. KJJ 246/LEG 034/V dated May 30, 2024, the Board of Commissioners ratified the performance and term of office of the Audit, Risk and Compliance Committee, the Nomination and Remuneration Committee, the Project and Investment Committee, and the Company's Sustainability Committee, as well as determined the composition of members for each Committee.

The following is the composition of the Committees that assist the Board of Commissioners in realizing and supporting effective supervision in an effort to enhance the Company's performance.

1. Audit, Risk, and Compliance Committee

Position in the Committee	Name
Chairman	Suhardi Alius
Member	Lucas Djunaidi
Member	Johanes Ispurnawan
Member	Lista Kusnadi
Member	Dyah Paramita

3. Project and Investment Committee

Position in the Committee	Name
Chairman	Kamen Kamenov Palatov
Member	Alif Sasetyo
Member	Lista Kusnadi
Member	Dyah Paramita

Delegation of Authority^[2-13]

In the implementation of sustainability aspects, the functions and responsibilities of the Board of Directors are further divided within the Company's Organizational Structure. In their duties, the Board of Directors plays a role in determining the direction and strategy of sustainability policies based on their authority. The heads of divisions under each Director have routine responsibilities to their managing Director and in Board of Directors Meetings if necessary. Responsibility for economic, social and environmental sustainability is also reported to the Sustainability Committee as a form of Board of Commissioners oversight of these three aspects of sustainability.

The Board of Commissioners organizes the division of duties among its members by focusing on the supervision of each member of the Board of Commissioners, with reference to the division of roles as Chairman that support the duties and responsibilities of the Board of Commissioners.

- Audit, Risk, and Compliance - Suhardi Alius
- Project and Investment - Kamen Kamenov Palatov
- Nomination and Remuneration - Azis Armand
- Sustainability - Azis Armand

The Role of the Governance Organs in Impact Management

^[2-12, 2-14]

As part of the company's efforts to achieve integrated sustainability, KIDECO ensures that the highest governance organs, which include the Board of Commissioners and the Board of Directors, have a strategic role in overseeing the management of the company's operational impacts. This oversight is realized through a sustainability governance framework that is transparent, accountable, and integrated into the business strategy.

The highest governance organs carry out its strategic role with the support of the Sustainability Committee. This committee is tasked with monitoring, evaluating, and providing strategic

2. Nomination and Remuneration Committee

Position in the Committee	Name
Chairman	Azis Armand
Member	M. Arsjad Rasjid P.M
Member	Dodik Wijanarko
Member	Johanes Ispurnawan

4. Sustainability Committee

Position in the Committee	Name
Chairman	Azis Armand
Member	Farid Harianto
Member	Ricky Fernando

direction related to the management of environmental, social, and governance (ESG) impacts. With this approach, KIDECO ensures that all sustainability decisions and policies are not only based on legal compliance, but also on the creation of added value for the community and the surrounding environment.

The supervision process is carried out through a periodic performance evaluation mechanism, which refers to key performance indicators (KPIs) that have been prepared to measure the success of sustainability implementation. These indicators cover various aspects such as environmental impact management, the effectiveness of social responsibility programs, and compliance with applicable governance standards. The highest governance organs routinely hold meetings to discuss emerging risks and determine the necessary mitigation measures.

Commitment to transparency is an important part of the highest governance organs' duties. All impact management decisions are made based on in-depth risk analysis and in accordance with national regulations such as Law No. 40 of 2007 concerning Limited Liability Companies, and international standards such as ISO 37001 for anti-bribery and ISO 14001 for environmental management. These decisions and policies are then reported transparently to stakeholders through annual sustainability reports.

In 2024, the active role of the highest governance organs has yielded significant achievements, including the PROPER Green award for successful environmental management, and increased energy efficiency through the installation of solar panels and the development of renewable energy technologies such as microhydro.

Through strong governance and sustainability-oriented leadership, KIDECO demonstrates its commitment to responsibly managing operational impacts in order to create

sustainable business growth that benefits society and the environment.

General Meeting of Shareholders (GMS)

In 2024, the Annual General Meeting of Shareholders was held on March 28, 2024, in Jakarta. The Annual General Meeting of Shareholders serves as a forum for making decisions and obtaining approval on matters related to the company’s business and operations. During 2024, KIDECO did not hold an Extraordinary General Meeting of Shareholders. [2-10]

ESG Task Force Team (TFT) [E.1]

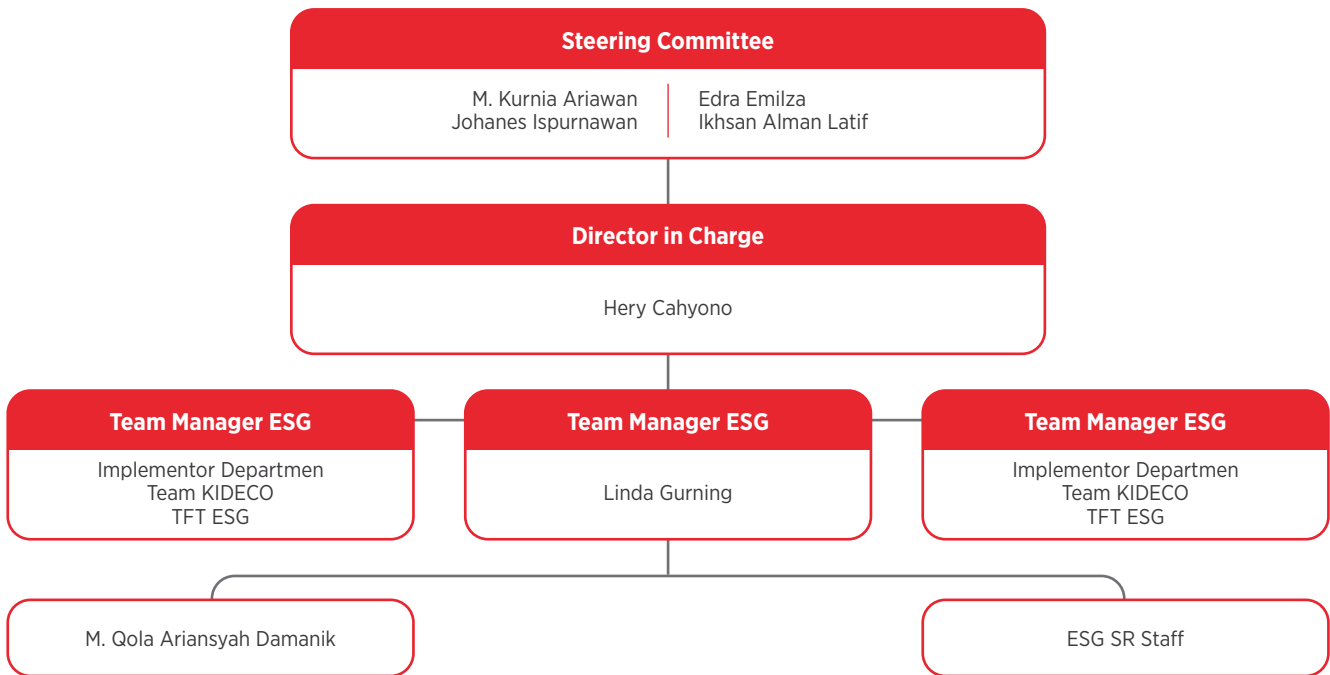
The Board of Directors routinely holds internal and joint meetings with the Board of Commissioners to ensure that sustainability management runs optimally. The purpose of these meetings is to discuss sustainability issues and their impact on the company. All responsibilities and decision-making are carried out collectively through a supervisory mechanism by the Board of Commissioners, the results are reported to the Shareholders through the GMS. In carrying out sustainability management, the Board of Directors can also delegate part of their duties to officers under them. In

addition, the Board of Directors has the option to consult with stakeholders, both directly and indirectly, to identify and manage various Environmental, Social, and Governance (ESG) impacts and issues.

The company has established an Environment, Social, and Governance (ESG) Department, which is responsible for developing strategies, target achievements, reporting, and capacity building related to ESG issues. The ESG Department is under the control of the ESG Team Manager. In addition, the company also has an ESG Task Force Team (TFT), which consists of personnel from various divisions. The establishment of the ESG TFT aims to align the programs of the divisions where they work with the strategies and targets that have been set in the ESG field. The ESG TFT regularly coordinates with the ESG Department to ensure the implementation of LST aspects in accordance with company targets.

The ESG Department also receives support from the ESG team from the Company’s seven Mining Partners. These partners are committed to actively participating in achieving the ESG targets set by the company.

KIDECO’s Organizational Structure



Performance Evaluation of the Governance Organs [2-18]

As a company that is committed to implementing the principles of Good Corporate Governance, KIDECO periodically evaluates the performance of the highest governance organs, which includes the Board of Commissioners and the Board of Directors. This evaluation process aims to ensure that the highest governance organs can optimally carry out its roles in strategic decision making, implementation of sustainability policies, and supervision of company operations.

Ensuring Compliance and Transparency ^[2-24]

Implementation of the Code of Ethics

As a form of commitment to good governance, KIDECO has adopted a Code of Conduct and Business Ethics that refers to the Decree of the Board of Directors of PT Kideco Jaya Agung. The decree includes the appointment and assignment of a Board of Ethics to carry out anti-bribery compliance functions, as well as the appointment of members responsible for the implementation of business ethics and integrity. This guideline must be followed by all members of the management and stakeholders.

Internally, compliance with the Code of Conduct and Business Ethics is stated through a Compliance Statement. As part of the implementation of Good Corporate Governance (GCG), KIDECO has also developed a Committee Charter that regulates the duties, responsibilities, and authorities in handling conflicts of interest. This measure is clear evidence of KIDECO's support for transparent and accountable governance practices.

Implementation of the Whistleblowing System (WBS) ^[2-16]

^[2-25] ^[2-26] ^[205-3]

KIDECO has implemented a Whistleblowing System Policy (WBS) which covers various types of violations and their sanctions. Whistleblowing can be done online at <https://wbs.KIDECO.app/> or directly to members of the Anti-Bribery Compliance Function (FKAP) or Business Ethics Integrity (BEI) who are in charge of managing this system.

The FKAP consists of:

1. Togi O. Bernard (Chairman of FKAP)
2. Anton Kristanto (Member of FKAP)
3. Erlangga Gaffar (Member of FKAP)

Meanwhile, the BEI consists of:

1. M. Salman AF (Chairman of BEI)
2. Ardi Tussiam (Member of BEI)
3. Erik Yuswanto (Member of BEI)

KIDECO is committed to protecting whistleblowers who act in good faith and always comply with applicable regulations and best practices. Incoming reports will be followed up by the Board of Ethics, which has the duty of receiving, analyzing, following up, and providing recommendations to management. This arrangement is based on the Decree of the Board of Directors of PT Kideco Jaya Agung No. KJJ 236/LEG 027/IV dated April 12, 2023, regarding the appointment and assignment of the Board of Ethics to carry out anti-bribery compliance functions.

As of the end of 2024, no violations have been reported through the Whistleblower System (WBS), indicating that there are no indications of violations, including allegations of corruption, involving either employees or external parties. KIDECO adheres to the law and ensures full compliance with environmental, social, and governance regulations. As a result, no sanctions have been imposed on the company in this regard. Throughout 2024, no cases of code of ethics violations were reported. However, KIDECO continues its efforts to ensure that no code of ethics violations occur in the future.

KIDECO routinely holds meetings with various stakeholders to discuss important issues and address their concerns. This initiative aims to ensure that any urgent issues can be acted upon quickly and appropriately.

For critical matters, such as reports of violations, KIDECO provides a communication channel that is accessible to all employees and stakeholders. Reports can be made online at <https://wbs.KIDECO.app/> or directly to members of the Anti-Bribery Compliance Function (FKAP) or Business Ethics Integrity (BEI).

Support for Anti-Corruption Practices

As a form of support for the eradication of corruption, KIDECO is strongly committed to implementing anti-corruption principles in both the internal and external environment of the company. To support this, KIDECO has obtained ISO 37001 No. ABMS 740623 certification related to Anti-Bribery and Corruption Policy. In addition, in 2023, the Company has extended the ISO 37001:2016 certification, as a reference in management decision making.

As part of its mitigation efforts, the Company uses the Bribery Risk Register to analyze potential risks in each department. A similar analysis is also carried out on the risks that may arise from stakeholders who partner with the company. Prior to the external audit on anti-corruption implementation, KIDECO first conducts an internal evaluation of each clause and the work program that has been implemented. To strengthen the implementation of the Anti-Bribery Management System (SMAP), the company organizes socialization to all departments and stakeholders, and requires the signing of an Integrity Pact.

Throughout 2024, KIDECO actively socialized anti-corruption policies and procedures to various parties, including the Board of Directors, Team Managers, and Assistant Managers. A total of 200 KIDECO employees have participated in this program. In addition, all Senior Officers and Managers have received anti-corruption and/or anti-fraud training. [205-2]

KIDECO also routinely evaluates the implementation of anti-corruption policies. Based on the 2024 evaluation, no incidents of corruption or allegations of corruption involving our employees were found. KIDECO also has not faced any legal issues related to anti-competitive behavior, anti-trust, or monopolies, nor has it engaged in political contributions. During the year, there were no incidents resulting in the

termination of contracts with business partners due to corruption, or corruption-related legal cases filed publicly against the company or its employees. [205-3, 206-1, 415-1]

As part of its oversight efforts, KIDECO has conducted a comprehensive audit of operations that may have potential corruption risks, in accordance with the ISO SMAP 37001:2016 standard. This process involved assessing three main operational locations: Jakarta, Balikpapan, and Batu Kajang, which together account for 100% of KIDECO's total operations. Out of the 4 departments audited, 2 departments (50% of the total) were assessed to have a high risk of corruption. These findings serve as a basis for continuously improving anti-corruption risk mitigation measures in the future. [205-1]

Operations identified by corruption-related risks	Total Operations deemed to have corruption-related risks	Percentage of Total Operations deemed to have corruption-related risks
4	2	50%

Members of the governance organs who have attended socialization held by the organization regarding anti-corruption policies and procedures [205-2]

Total members of the governance organs who have received socialization	Percentage of total members of the governance organs
200	28,57%

Employees who have attended socialization held by the organization regarding anti-corruption policies and procedures [205-2]

Position	Percentage of Total Members
BoD	100%
Team Manager/Manager	100%
Assistant Manager	100%

Prevention of Conflict of Interest [2-15]

The company emphasizes that every member of the Board of Commissioners and Board of Directors has no particular relationship that could trigger a conflict of interest. All members are required to sign an Integrity Pact as a form of commitment to maintaining independence and professionalism in carrying out their duties.

Until the end of 2024, no conflicts of interest involving members of the Board of Commissioners or Board of Directors were found, demonstrating compliance with the principles of good corporate governance. Critical issues are communicated through monthly meetings. Meanwhile, the evaluation of the highest governance performance in economic, social and environmental aspects is carried out periodically.

Implementation of the Digitalization System



One KIDECO

As an innovative approach in digital transformation, KIDECO presents the One KIDECO application which is designed to facilitate access for all employees through mobile devices. This application supports the analysis of geotechnical data, mine planning, blasting, and production. In addition, One KIDECO also functions to improve supervision and optimize operational performance in mining areas.



Nembayu

Since 2022, KIDECO has introduced the Nembayu application which can be accessed via website or mobile devices. This application is focused on improving the implementation of Occupational Health and Safety (OHS) within the company. During the year, Nembayu managed to achieve time efficiency up to 98% faster, reduce emissions by 406.17 tons of CO2 equivalent, and save 144.25 liters of fuel.



DarwinBox

In an effort to optimally manage human resources, KIDECO developed the Moyo and DarwinBox applications. These applications are designed to improve efficiency in employee attendance, performance management, and various other aspects related to human resources. With Employee Self Service-based features, these applications ensure an effective and transparent digital-based management system.



Coal Chain

In 2023, KIDECO launched the Coal Chain application as a solution to provide accurate data on the journey of coal production from pit to port. With real-time operational monitoring, this application facilitates the monitoring process and supports data-based decision making quickly and efficiently.



Nawasena

KIDECO also introduced Nawasena, a land monitoring system based on geospatial technology. This system is a crucial solution in simplifying the process of mapping, monitoring land assets, and land acquisition. Nawasena is designed to support the optimization of company performance by ensuring that decision making is based on quick, accurate, accountable, and well-documented data, thus supporting sustainable business operations.



Odoo

As part of the digitization of the procurement process, KIDECO implemented an Odoo-based e-Procurement system in 2021. This system enables digital management of the entire procurement process for goods and services, starting from the submission of purchase requisitions, management approval, supplier selection, tendering, bid evaluation, execution of work contracts, creation of purchase orders, to online invoice management.

The implementation of e-Procurement with Odoo presents various benefits, such as better data integration, process automation, increased efficiency and transparency, savings in administrative costs, and the ability to analyze procurement data more deeply. This system supports procurement management more effectively and professionally.

ESG Risk Mapping ^[E.3]

KIDECO has mapped the Environmental, Social, and Governance (ESG) risks by covering the aspects of Occupational Health and Safety (OHS), Human Resource management, and the environmental impacts resulting from mining activities.

The risk management is carried out by the Risk Management Team, which is responsible for reporting its performance directly to the Board of Directors. In addition, this team routinely conducts risk management evaluations to identify development opportunities that can be utilized to support the company's operational sustainability.

ESG Risk Management

As part of its sustainability commitment, KIDECO has mapped various ESG risks that include environmental, social, and governance aspects. Strategic approaches and concrete initiatives are taken to mitigate these risks to ensure sustainable business operations.

Type of Risk

ESG Risk Management

1. Environmental Risks

a. Emissions and Energy Consumption

KIDECO consistently manages the Scope 1 and 2 emissions until the end of 2024. Scope 2 emissions come from electricity consumption, while Scope 1 emissions are generated directly by the operations of KIDECO and its contractors, including:

- **Stationary Combustion:** Emissions from equipment such as generators that produce greenhouse gases (GHGs).
- **Mobile Combustion:** Emissions from operational vehicles in mining areas.
- **Fugitive Emissions:** Emissions from GHG leaks in equipment such as air conditioners and refrigerators as well as exposed coal at ground level.

The targets of KIDECO's ESG management are outlined in the New ESG Targets for the 2023–2025 period. As an effort to mitigate climate change, KIDECO is working with seven mining partners to reduce the generated GHG emissions.

b. Renewable Energy Mix

KIDECO gradually adopts renewable energy by installing solar panels in several locations.

c. Water Extraction

Collaboration with its partners to minimize groundwater extraction by increasing water recycling rate.

d. Waste Management

KIDECO carries out its waste management strategy by focusing on reduce, reuse, and recycle efforts.

e. Land Reclamation

Reclamation is carried out based on the new Feasibility Study of 2021.

Mitigation of Environmental Risks: ^[3-3]

1. Decarbonization through efficiency of fuel and mine technical efficiency.
2. Use of renewable energy, low-carbon vehicles, and reused fuel.
3. Implementation of digitalization to reduce mobilization and GHG emissions.
4. Implementation of Nature based Solutions (NBS)

Nature-Based Solutions (NBS) is an approach that uses nature and ecosystems to address various environmental, social, and economic problems. NBS focuses on the use of natural and artificial ecosystems to provide various benefits, one of which is the reduction of greenhouse gas (GHG) emissions. The NBS planned by Kideco is an implementation of its climate strategy, which is to reduce emissions through collaboration and cooperation with Social Forestry in two villages in Paser District.

Initiatives to Minimize Environmental Impacts:

- Installation of solar panel with a capacity of 409 kWp in the first phase, and 1,006.64 kWp in the second phase.
- Use of electric bus and electric vehicle for employees transportation.
- Optimization of water usage through rainwater harvesting and use of domestic wastewater for watering.
- Management of tyre waste with tyre rethread or tyre regroove technologies to extend tyre life.
- Tyre waste are utilized by collaborating with a cement Company, namely PT Indocement.

2. Social Risks

a. Occupational Health and Safety (OHS)

KIDECO ensures the establishment of a safe and proper working environment by achieving zero incidents of fatality at work.

b. Contribution to the Community

Various Community Development and Empowerment (PPM) programs are carried out to improve the wellbeing of communities around the operational area.

c. Diversity, Gender, and Inclusiveness

KIDECO implements the principles of gender equality, supporting diversity, and provides access to work for people with disabilities.

d. Implementation of Responsible Mining

Kideco is committed to increase knowledge on responsible mining operations by improving the understanding, especially from the Company's operational team, both internal and Work Partners/ Contractors, regarding the principles of sustainable mining as in the framework of the International Council on Minings and Metals (ICMM) and also Initiatives for Responsible Mining (IRMA).

e. Risks of Human Rights Violation

The potential for human rights violations against both employees and the surrounding community is a major concern that is strategically managed to create a harmonious work environment and social relations.

Mitigation of Social Risks: [3-3]

1. Conduct an assessment of the Gender Gap Capacity with the Indonesian Business Council for Women Empowerment (IBCWE) to identify gaps and develop a follow-up plan as outlined in the Gender Action Plan (GAP).
2. Increase the number of Female Leaders/Assistant Managers and above.
3. Develop and socialize Kideco's Human Rights Policy
4. Develop SOP for the Prevention and Handling of Sexual Harassment.
5. Develop SOP for Voluntary Principals on Security and Human Rights (VPSHR) which will be applied to Kideco's internal security personnel and Indonesian National Police (POLRI) security personnel on duty at KIDECO.
6. Develop policies and a Human Rights Pocket Book to serve as company guidelines.
7. Align the corporate values with human rights principles.
8. Develop a sustainability module for internal company use.
9. Disseminate the sustainability pocket book titled Green Mining.

Initiatives to Minimize Social Impacts:

1. Implementation of OHS programs.
2. Collaborate with partners to carry out the PPM program.
3. Gender training for female employees and top management.
4. Support women empowerment in the community.
5. Socialization of sustainability for internal and external stakeholders.
6. Having a Map of Gender-Related Action Plans that have been implemented.
7. Organize refresher socialization of Kideco's Human Rights Policy.

8. Socialize the SOP on Prevention and Handling of Sexual Harrassment.
9. Prepare the VPSHR materials to be socialized to the internal security officers of Kideco and Pmobvitnas Kideco.
10. Organize Human Rights trainings for both internal or external employees and security personnel (Pam Obvitnas POLRI).

3. Governance Risks

a. Good Governance System and Infrastructures

Risks related to corporate governance and its supporting infrastructures, including the implementation of systems that are appropriate to the applicable regulations.

b. Risk Management System and Infrastructures

Risks arising due to weakness in risk management system and the mitigation instruments.

c. Compliance System and Infrastructures

Risks of non-compliance with licensing and quality standards, such as ISO, that can influence the Company's operations.

Mitigation of Governance Risks: [3-3]

1. Conduct periodic audits and establish compliance committee to ensure that the system is implemented properly.
2. Implement and monitor the implementation of Anti-Bribery in KIDECO.
3. Implement and monitor the implementation of Whistle Blowing System.
4. Improve the understanding/awareness of all employees of Kideco on the implementation of anti-bribery in KIDECO.

Initiatives to Minimize Governance Impacts:

1. Implement various ISO-certified management systems, including:
 - ISO 37301: Compliance Management
 - ISO 37001: Anti-Bribery Management
 - ISO 27001: Information Security Management
 - ISO 22301: Business Continuity Management
 - ISO 50001: Energy Management
 - ISO 14001: Environmental Management
 - ISO 9001: Quality Management
2. Implement governance systems in accordance with the applicable regulations to ensure transparency and accountability.

Other Programs that Support Sustainable Development Goals



Emergency Response Ready Community

Program Description

The program is designed to empower the community through training and refreshment in preparedness and response to disaster emergencies, such as fires and earthquakes. The program involves various parties, including KIDECO's Safety Department, local government, and other relevant institutions. Since its inception in 2022, the program has been implemented in two subdistricts and continues to this day.

Objectives

Increasing knowledge and skills of the community in carrying out effective disaster adaptation and mitigation actions.

Stakeholders

- Pamong Praja Police Unit
- Sub-district Fire Department
- Sub-district and Village Government
- Students

Beneficiaries

- Public (including government officials and RT representatives)
- Pamong Praja Police Unit
- Students

Expenses

Rp150 million



Integrated Waste Management

Program Description

This program assists the community in managing household waste using the 3R principle (Reduce, Reuse, Recycle). This program aims to raise public awareness of more responsible waste management, reduce environmental pollution, and reduce the volume of waste sent to landfills. This program has been running since 2021 and is still ongoing.

Objectives

Reducing final waste and converting waste into materials that are productive and economically valuable to support the achievement of zero waste by 2045.

Stakeholders

- Environmental Department
- Village Government
- Sub-district Government

Beneficiaries

- Solusi Bumi Lestari Waste Bank
- Mangku Awat Village-Owned Enterprises (BUMDes)
- Binsik Paser Waste Bank

Expenses

Rp50 million



Climate Village Program (ProKlim)

Program Description

This assistance program aims to provide guidance and technical assistance to individuals and groups in the implementation of the Climate Village Program (ProKlim). The program is designed to ensure effective and efficient implementation in accordance with established targets. Since its inception in 2021, ProKlim has been implemented in Muser Village, Sungai Terik Village, Songka Village, and Janju Village.

Objectives

1. Mitigation of Climate Change
 - Reduce green house gas emissions through energy efficiency, renewable energy, pollution control, and halting deforestation.
 - Fulfillment of international commitments, such as Kyoto Protocols and Paris Convention.
 - Support transition to low-carbon economy.
2. Adaptation to Climate Change
 - Increase community resilience by strengthening infrastructure and early warning systems.
 - Develop adaptation strategies for key sectors, such as agriculture and health.

3. Sustainable Development

- Integrate environmental and social aspects in development.
- Increase social, economic, and environmental well-being.

Stakeholders

- Environmental Department
- Village Government
- Sub-district Government

Beneficiaries

- 4 villages
- 13 schools
- 5 communities

Expenses

Rp200 million



Tandarayan Arboretum

Program Description

As a commitment to environmental conservation, this program focuses on the recovery and restoration of land degraded by mining activities. Since its establishment, KIDECO has consistently implemented this program. As of 2024, the arboretum covers an area of 105.66 hectares.

Objectives

This program is expected to produce land that has a good ecological function and provides long-term benefits for the local community and the surrounding environment.

Stakeholders

- Environmental Department
- Ministry of Energy and Mineral Resources
- Ministry of Environment and Forestry (KLHK)




Beneficiaries





- Public
- Related Department


Expenses

Rp1 billion

GRI 12 Program: Coal Sector 2022 and alignment with Sustainable Development Goals [2-22]

TPB/SDGs	  
Topic	12.1 - GHG Emissions
Strategy	KIDECO Climate Strategy
	Strategi 1: Reducing GHG Emissions Strategi 2: Collaboration with Partners/Contractors
Target 2024	Achievement 2024
877,468 Ton Co ₂ eq	876,375 Ton Co ₂ eq


TPB/SDGs	   
Topic	12.2 - Climate adaptation, resilience, and resilience
Strategy	Climate Strategy
	A. Climate Adaptation and Resilience 1. Climate Resilience for KIDECO's Operations Climate resilience is an ability to address, halt, and recover from the impacts of climate change. 2. Climate resilience for the community around KIDECO's mine <ul style="list-style-type: none"> Climate resilience can help communities, economies, and ecosystems to be more sustainable. Climate resilience can be achieved by combining mitigation and adaptation. Mitigation is an effort to reduce emissions, while adaptation is an effort to adapt to climate change.
Target 2024	Achievement 2024
1. Improving KIDECO's operational resilience against climate change <ol style="list-style-type: none"> KIDECO has made technological innovations to use the Automatic Weather Station - Automatic Water Level Record (AWS-AWLR) tool to monitor weather and river water, which was previously done manually using measuring cups at several rainfall stations. The measurement data includes: The height of the river water (meters), water discharge (m³/second), precipitation (min, max, average) (mm/m), rainfall hours (mm/day) & historical rainfall hours, humidity (%), air pressure (atmosphere), temperature (°Celsius), radiation (Watt/m²), wind speed (m/s) and direction (graphs and diagrams). 2. Climate resilience for the community around KIDECO's mine: <ol style="list-style-type: none"> Commitment to carry out 1 Contractor 1 Proklim village . KIDECO's commitment in nurture Proklim Villages. 	1. Improving KIDECO's operational resilience against climate change <ol style="list-style-type: none"> There are three AWS-AWLR units installed at 3 points in the area, including at the SM-D area for the Samurangau River, the RTS-G area for the Biu River, and the Susubang area for the Kendilo River. Update rainfall estimation/forecasting using data from AWS and compare with manual methods to see rainfall estimates that match current conditions. 2. Climate resilience for the community around KIDECO's mine <ol style="list-style-type: none"> There is a statement of commitment to nurture 8 proklim villages to reach the Madya level from 8 KIDECO's contractors KIDECO is currently nurturing 3 Proklim villages.
Target 2024	Achievement 2024
35%	35.07%
B. ENERGY TRANSITION:	
KIDECO's Strategies in energy transition are: <ol style="list-style-type: none"> Use of B35 biofuel, which is mandatory by the Ministry of Energy and Mineral Resources. B35 uses 35% renewable fuel and 65% fossil fuel. Carry out decarbonization efforts through the electrification of vehicles used by KIDECO, such as electric buses for KIDECO employees and dump trucks used by KIDECO's coal hauling contractor (Iwaco). Partially replace electricity sources from fossil-fueled generators to solar power plants and also from the state electricity company PLN. 	

TPB/SDGs 

Topic 12.3 - Closure and rehabilitation

Strategy
One of KIDECO's strategies is to Rehabilitate Lands through Reclamation

Target 2024 93.86 hectares	Achievement 2024 174 hectares (including redisurb)
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TPB/SDGs 

Topic 12.5 - Biodiversity

Strategy
Having Biodiversity Baseline of forest area within KIDECO's IUPK


Target 2024 Mapping and Establishing Baseline of High Priority Area	Achievement 2024 Collection of field data has been completed and a Baseline report and Mapping of High Priority Biodiversity areas are currently being compiled.
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TPB/SDGs 

Topic 12.6 - Waste

Strategy
KIDECO's Waste Management consists of Hazardous Waste and Non-Hazardous Waste. The waste management methods of KIDECO consist of:
 a. Reused
 b. Recycle
 c. Composted
 d. Taken to a licensed 3rd party for reuse or recycling
 e. Disposed to landfill
 f. Transferred to a licensed third party for waste disposal.

Target 2024 5,040 Ton	Achievement 2024 6,541 Ton
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TPB/SDGs 

Topic 12.7 - Water and effluents

Strategy
 1. Reducing and measuring clean water withdrawal
 2. Increase the use of recycled water for: washing vehicles and heavy equipment, using recycled water for workshop needs, and watering plants.
 3. Increase the use of water from Sump Water for watering dusty roads.

Target 2024 Target Water Withdrawal: 1,755 Megaliter	Achievement 2024 1,412.46 Megaliter
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TPB/SDGs



Topic 12.11 - Rights of indigenous peoples

Strategy

Conduct Screening on the existence of Indigenous People or Paser People in the Company's Area.

Target 2024

- 1. Mapping document of the presence of indigenous people around the KIDECO mine.
- 2. Implementation of community development for areas with indigenous people.

Achievement 2024

In collaboration with Mulawarman University, KIDECO has carried out a Community Screening and has published an Indigenous People mapping report for the Company's internal needs. In addition, KIDECO has implemented 155 CSR programs in the fields of Education, Health, Economic Empowerment, and other philanthropic assistance in Indigenous People villages. The total number of beneficiaries from all programs is 9,204 people.

TPB/SDGs



Topic 12.12 - Conflict and security

Strategy

KIDECO has a Security Management System that is periodically audited, which includes the Voluntary Principals on Security and Human Rights (VPSHR) SOP, which is a reference in the implementation of security duties by KIDECO security personnel and also PAMOBVITNAS Officers from the Indonesian National Police.

Target 2024

The availability of the VPSHR SOPs at KIDECO.

Achievement 2024

The VPSHR SOP draft has been prepared and is in the process of obtaining approval from KIDECO Management.

TPB/SDGs



Topic 12.16 - Child labor

Strategy

KIDECO prohibits the employment of child labor, as stated in KIDECO's Human Rights (HR) Policy

Target 2024

Zero Child Labor

Achievement 2024

Zero Child Labor

TPB/SDGs



Topic 12.17 - Forced labor and modern slavery

Strategy

KIDECO is committed to prohibiting Forced Labor and Modern Slavery as stated in KIDECO's Human Rights Policy

Target 2024

Zero Forced Labor
Zero Modern Slavery

Achievement 2024

Zero Forced Labor
Zero Modern Slavery



Topic 12.19 - Non-discrimination and equal opportunity

Strategy

1. KIDECO is committed to reaching 17% female employees by 2026.
2. KIDECO has become a member of the Indonesian Business Council on Women Empowerment (IBCWE) as a manifestation of KIDECO's commitment to implementing the Gender Equality strategy.

Target 2024

Carry out a review of strategies and practices for gender equality with IBCWE.

Achievement 2024

The GEARS Study Report has been submitted by IBCWE, which includes several recommendations that will become KIDECO's Gender Action Plan.

KIDECO's Support to Sustainable Development Goals (SDGs)

SDGs	Target 2025	Strategy	Achievement 2024
	Provide 10 liveable houses for the Community	Building liveable houses for the community	Provided 16 liveable Houses for the community
	Rp3.8 Billion budget realization for CANTING program	<ul style="list-style-type: none"> • Providing PMT Supplements for stunted children in order to reduce stunting cases • Socializing stunting prevention to pregnant moms. • Training medical personnel at the integrated healthcare center 	<ul style="list-style-type: none"> • 443 cadres were trained • 150 stunted children under two years old were given supplements • Rp600 million of budget realization for the CANTING program
	<ul style="list-style-type: none"> • Mobil Sehat Goes to School • Increase the capacity of the integrated healthcare center cadres 	<ul style="list-style-type: none"> • Providing training to medical personnel in the region • Providing donation of medical facilities and infrastructures 	<ul style="list-style-type: none"> • Mobil Sehat Goes to School with beneficiaries of 313 students in 2 schools • Provided donation to 4 (four) fostered integrated healthcare center • Increased the capacity of 309 cadres of the integrated healthcare center
	<ul style="list-style-type: none"> • Provide scholarships for 10 university students worth Rp1 billion • Schools Assistance and vocational upskill program 	<ul style="list-style-type: none"> • Training and competency development for teaching staff in the region • Providing scholarships for employees and local communities • Facilitating library facilities and infrastructure 	<ul style="list-style-type: none"> • Provided scholarships for 10 students worth Rp1 billion. • The beneficiaries of the KIDECO Paser Gemilang program were 1,925 students from 24 schools. • The beneficiaries of education stimulant assistance were 2,353 people from 4 sub-districts.
	Increase the volume of safely treated and processed wastewater	<ul style="list-style-type: none"> • Development of clean water infrastructure for the community • Provision of clean water facilities based on BUMDes • Reducing water consumption and wastewater discharge • Comply with environmental quality standard requirements 	Installed 246 PDAM SR Meter connections in Biu Village, with a budget realization of Rp1.48 Billion

SDGs	Target 2025	Strategy	Achievement 2024
	<ul style="list-style-type: none"> Reduce the intensity of energy consumption by 1% from the previous year Reduce Scope 1 and Scope 2 GHG emission levels and encourage the use of environmentally-friendly biofuels 	<ul style="list-style-type: none"> Using renewable energy and the application of Bio Diesel B35 and its derivations Promoting sustainable energy efficiency innovation and GHG emission reduction 	<ul style="list-style-type: none"> Application of solar cells for KIDECO housing Using electric buses and electric motorcycles for operations
	<ul style="list-style-type: none"> Assist 25 MSMEs in Paser District Increase the business income of MSME players Assist 6 cooperatives 	<ul style="list-style-type: none"> Facilitating the community sources of income Assisting the community income in tourism sector 	<ul style="list-style-type: none"> Assisted 25 MSMEs across 7 sub-districts in Paser District Increased the business income of MSME players Assisted 6 cooperatives with 91 members
	<ul style="list-style-type: none"> Construction of Batu Sopang Health Center Construction of Batu Sopang WTP Construction of Pesisir Village Office Development of Samurangau Ecopark Area 	<ul style="list-style-type: none"> Development and construction of sustainable infrastructure for the company's business and society Technology development through research and innovation for sustainable business (either independently or in collaboration with universities/ICT institutions) 	<ul style="list-style-type: none"> Rigid Samurangau Road - Bui Reparation of Legai Poros Road Construction of Healthy School Canteen Construction of Advent Batu Sopang Elementary School Reparation of clean water facility
	<ul style="list-style-type: none"> Integrated Farming System 3.0 	<ul style="list-style-type: none"> Establishing a plantation development program and assist the construction of access roads to plantation locations 	<ul style="list-style-type: none"> Integrated Farming System Reparation of plantation roads in Samurangau and Bui
	<ul style="list-style-type: none"> MASGAPAR (Emergency Ready Community) in 2 Sub-districts 	<ul style="list-style-type: none"> Emergency response to natural disasters based on Emergency Response Team (RTD) Emergency Response Training 	<ul style="list-style-type: none"> MASGAPAR (Emergency Ready Community) in 1 Sub-district
	<ul style="list-style-type: none"> Decrease the volume of hazardous and non-hazardous waste generation Increase the volume of managed hazardous and non-hazardous waste to reduce the potential and burden of environmental pollution 	<ul style="list-style-type: none"> Hazardous & non-hazardous waste management Waste management Innovations related to circular economy waste reduction 	<ul style="list-style-type: none"> Assistance to Bumi Lestari Solusi Waste Bank Assistance to Mangku Awat Village Village
	<ul style="list-style-type: none"> Improving the Proklam predicate, from Intermediate to Primary, and initiating 1 Proklam village with the target of Intermediate predicate Green Initiative program, environmental education for junior high school in Paser district 	<ul style="list-style-type: none"> Initiatives in climate change mitigation efforts (waste management, use of new energy, reforestation, prevention of forest and land fires) that take the initiative to reduce Greenhouse Gas Emissions Environmental education and climate change prevention 	<ul style="list-style-type: none"> PROKLIM Assistance for 2 Villages, Songka Village and Janju Village
	<ul style="list-style-type: none"> Biuku Program (sea turtle conservation in Paser District) Assistance for fishermen livelihood tools (boat engine) 	<ul style="list-style-type: none"> Initiatives in coastal and marine conservation programs (reforestation in coastal and marine business sites) Facilitating the livelihood of people in the fisheries sector 	<ul style="list-style-type: none"> Biuku Program (sea turtle conservation in Paser District) Assistance for fishermen livelihood tools (boat engine) 54 beneficiaries
	<ul style="list-style-type: none"> Tandarayan Arboretum (Conservation of Ex-mining land and areas around the mine) Lumbang Kehati, land creation or land restoration for Kehati protection Planting Mangroves for the Blue Carbon program 	<ul style="list-style-type: none"> Initiatives in land conservation programs (reforestation on critical land in the Company's area, in lieu of reforestation) Initiatives in endangered species protection programs (fauna species) Conducting biodiversity studies & management Replanting ex-mining land 	<ul style="list-style-type: none"> Tandarayan Arboretum (Conservation of post-mining land and areas around the mine) Lumbang Kehati, creation or restoration of lands for Kehati protection

Independent Assurance Statement

No. DECAR-IAS/020/III/2025

Provided by **Decar Verite Asia**

On specified disclosures within the scope of work, included in PT Kideco Jaya Agung 2024 Sustainability Report.

To: **PT Kideco Jaya Agung Stakeholders**

As an independent licensed provider of sustainability assurance services, Decar Verite Asia has been engaged by PT Kideco Jaya Agung ("KIDECO") to provide independent assurance on the information reported in the PT Kideco Jaya Agung's Sustainability Report 2024 ("the Sustainability Report") for the period beginning on 1st January 2024 and ending on 31st December 2024.

Objective

The objective of this assurance is to provide an independent opinion and to enhance the credibility of the information presented in the Sustainability Report. The assurance work was conducted within the defined scope and limitations; therefore, this statement is not intended to serve as a basis for interpreting the sustainability or overall performance of KIDECO.

Scope

Decar Verite Asia conducted:

- **Type 1 assurance** on material topics reported in the Sustainability Report
- **Type 2 assurance** on emissions, energy, human rights, and occupational health and safety disclosures in the Sustainability Report
- **Moderate level of assurance**

The procedures included evaluating the specified disclosures and assessing samples of evidence to verify the information and/or data against criteria as stated below.

Reference and Criteria

Decar Verite Asia performed the assurance in accordance with AA1000 Assurance Standard v3 (2020). The criteria used include the AA1000AP Standard (2018) and the standards/regulation referenced in the Sustainability Report, namely:

- Regulation of Indonesia Financial Service Authority: POJK No.51/2017 and SEOJK No.16/2021;
- GRI Standards 2021.

Responsibilities

PT Kideco Jaya Agung

Preparing the information and evidence in accordance with accepted reporting practices. This responsibility also includes maintaining internal controls relevant to the preparation of the report, ensuring that the information is fairly stated and that the data and information are not edited or amended in any way after assurance process. For type 2 assurance, includes ensuring the accuracy and completeness of the information reported.

Decar Verite Asia

Evaluating the content of the Sustainability Report, assessing collected evidence on the agreed-upon subject

matter and criteria, in accordance with the terms of reference agreed upon with KIDECO.

Methodology

The team undertook the following activities to render their opinion:

- Conducted an initial review of the material topics in the Sustainability Report to identify the evidence required;
- Engaged with individuals responsible for managing the material topics;
- For type 2 assurance, evaluated the management systems to perform data collection, compilation, calculation, and reporting;
- Verified the information and evidence as regards the references and criteria used;
- Communicated the recommendations to provide an opportunity for corrective action;
- Reviewed the final content of the Sustainability Report;
- Prepared the statement letter and management letter, followed by the necessary approval as per Decar Verite Asia's assurance protocols.

Limitations

Decar Verite Asia planned and performed the work to obtain all the information and explanations deemed necessary to provide a basis for rendering a conclusion at a Moderate Level of Assurance. As with type 1 assurance, Decar Verite Asia reviewed and evaluated evidence through risk-based sampling to ensure adherence to the AA1000AP Standard (2018). For type 2 assurance, the assurors reviewed governance documents and relevant data, and performed limited recalculations on specific data sets through risk-based sampling. These processes enabled Decar Verite Asia to reduce the risk of error in its conclusions but does not reduce the risk to zero. Decar Verite Asia does not assure financial data and information as KIDECO has engaged with other parties to verify or audit the financial statements. This assurance also does not include GHG verification. It is based solely on KIDECO' internal calculations, which were reviewed using a sampling-based approach.

Statement of Competency and Independence

Decar Verite Asia is an independent licensed provider of assurance services. Our team of experts possesses the





technical expertise, competency, and extensive experience necessary to conduct assurance engagements on environmental, social, and various other topics in accordance with the AA1000 Assurance Standard. No member of the assurance team has a business relationship with KIDECO beyond this assignment. Decar Verite Asia conducted this assurance engagement independently and impartially with no conflicts of interest.

Adherence to AA1000 Accountability Principles Standard (2018)

Decar Verite Asia has concluded that the specified disclosures within the scope of assurance, as stated in the Sustainability Report, adhere to the AA1000 Accountability Principles Standard (2018).

Inclusivity

KIDECO has established and performed engagement to significant internal and external stakeholders. The engagement processes were conducted with appropriate approach, enabling KIDECO to identify their needs and areas of interest. Therefore, Decar Verite Asia can confirm that KIDECO has applied the principle of inclusivity.

Materiality

KIDECO has identified material topics through focus group discussion, attended by all functional units within the organization. The determination of material topics takes into account the organizational context, material topics from the previous year, and issues of concern to stakeholders, as conveyed by functional units that interact with them. In addition, KIDECO also reviewed the identified material topics against those outlined in the GRI Coal and Mining Sector Standards. Therefore, Decar Verite Asia can confirm that KIDECO has applied the principles of materiality. Looking ahead, KIDECO may review its material topic determination based on actual and potential impacts, engaging internal and external stakeholders to assess significance levels, which will ultimately serve as the sole criteria for material topic selection.

Responsiveness

KIDECO has demonstrated its responsiveness to material topics. KIDECO has established its Climate Strategy 2025 as part of its broader ESG strategy pillars. Furthermore, KIDECO has appointed a Sustainability Committee responsible for driving the implementation of its sustainability strategy. We also appreciate that KIDECO has initiated its Human Rights Due Diligence as a concrete demonstration of its commitment to respecting human rights. Additionally,

KIDECO has managed occupational health and safety comprehensively.

Impact

KIDECO has established the processes to identify, monitor, measure, evaluate, and manage its material impacts. For instance, KIDECO complies with national regulations, including the mandate from the Ministry of Energy and Mineral Resources to transition to Biofuel 35 (B35) in mining operations. Additionally, KIDECO has installed solar panels in its mining operational area, resulting in a total renewable energy production of 14,848.38 GJ.

POJK No.51/2017 and SEOJK No.16/2021

The disclosure provided in the Sustainability Report align with the disclosure requirements outlined in POJK No.51/2017 and SEOJK No.16/2021.

Adherence to GRI Standards 2021

Based on the assurance results, the disclosures in the Sustainability Report generally align with KIDECO's claim that the report has been prepared in accordance with GRI standards, as well as with the principles for achieving quality sustainability report. Supporting documents were adequately presented during the assurance process. However, there are many opportunities for KIDECO to enhance the sustainability report in the future and further ensure its alignment with the standards.

Type 2 Assurance

Upon finishing the assurance process, Decar Verite Asia is satisfied that the specified disclosures within the scope of work of type 2 assurance, are appropriate and reliable. There is no evidence that suggests KIDECO management systems, governance documents, data collection methods, and calculations have material errors. Nothing has come to our attention to indicate that the information and data within the Type 2 assurance scope included in the Sustainability Report are materially misstated.

Conclusions

Based on the methodology and activities performed within the assurance scope, the specified disclosures have been deemed appropriate according to our assurance procedures, in alignment with AA1000AS V3 (2020) and Accountability's Principles (2018). This conclusion reduces the risk of error, but does not reduce the risk to zero.

Bogor, 24th March 2025
Signed on behalf of Decar Verite Asia


Corey Pernieda
Managing Director
Decar Verite Asia



POJK No. 51/POJK/03/2017

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GRI Standards Content Index (2021)

Statement of Use	PT Kideco Jaya Agung has reported in accordance with the GRI Standards for the period January 1 to December 31, 2024
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Applicable GRI Sector Standard	GRI Coal Sector Specific Disclosure Index GRI 12: Coal Sector 2022 GRI Mining Sector Specific Disclosure Index GRI 14: Mining Sector 2024

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	2-3	Reporting period, frequency and contact point	16			
	2-4	Restatements of information	16,44			
	2-5	External assurance	16			
	2-6	Activities, value chain and other business relationships	16			
	2-7	Employees	33, 34, 100, 103		Information is not yet available in full. The company has not been able to explain in detail.	
	2-8	Workers who are not employees	82			
	2-9	Governance structure and composition	108, 110			
	2-10	Nomination and selection of the highest governance body	108-109, 112			
	2-11	Chair of the highest governance body	108			
	2-12	Role of the highest governance body in overseeing the management of impacts	88, 111			
	2-13	Delegation of responsibility for managing impacts	111			
	2-14	Role of the highest governance body in sustainability reporting	25, 111			
	2-15	Conflicts of interest	114			
	2-16	Communication of critical concerns	113	2-16	Details cannot be disclosed as they are confidential.	
	2-17	Collective knowledge of the highest governance body	87			
	2-18	Evaluation of the performance of the highest governance body	112	2-18	Details cannot be disclosed as they are confidential.	
	2-19	Remuneration policy	85	2-19		
	2-20	Process to determine remuneration	86	2-20		
	2-21	Annual total compensation ratio	5	2-21		
	2-22	Statement on sustainable development strategy	18,30			
	2-23	Policy commitments	18, 78-79, 107			
	2-24	Embedding policy commitments	78-79, 113			
	2-25	Processes to remediate negative impacts	113			
	2-26	Mechanisms for seeking advice and raising concerns	113			
	2-27	Compliance with laws and regulations	37			
	2-28	Membership associations	33			
	2-29	Approach to stakeholder engagement	23			
	2-30	Collective bargaining agreements	84			

Material Topics in GRI Standards

Index GRI	Disclosure	Page	Exception			GRI Standards Sector 12	GRI Standards Sector 14
			Excluded Requirements	Reason	Explanation		
GRI 3: Material Topics	3-1	Process to determine material topics	25				
	3-2	List of material topics	25-26				
	3-3	Management of material topics	86, 107, 116, 117			12.20.1 12.1.1 12.4.1 12.7.1 12.5.1 12.6.1 12.14.1 12.9.1	14.1.1 14.2.1 14.3.1 14.4.1 14.16.1
Material Topics: Climate & Renewable energy							
GRI 302: Energy 2016	301-1	Materials used by weight or volume	42			12.1.2	14.1.2
	301-2	Recycled input materials used	42	302-2 Information not available	KIDECO is currently focusing on conducting an energy inventory within the company.	12.1.3	14.1.3
	301-3	Reclaimed products and packaging materials	42			12.1.4	14.1.4
	302-4	Energy consumption reduction	43				
	302-5	Reduction in the energy required for products and services	43				
GRI 305: Emission 2016	305-1	Direct (Scope 1) GHG emissions	44,45		Not yet able to separately disclose emissions from biogenic B30 and B35.	12.1.5	14.1.5
	305-2	Indirect (Scope 2) GHG energy emissions	44,45			12.1.6	14.1.6
	305-3	Other indirect (Scope 3) GHG emissions	44,45	305-3 Information not available	The calculation has not been conducted yet as the company is still reviewing the appropriate calculation mechanism.	12.1.7	14.1.7
	305-4	GHG emissions intensity	44			12.1.8	14.1.8
	305-5	Reduction of GHG emissions	47-48			12.2.3	14.1.9
	305-6	Emissions of ozone-depleting substances (ODS)	48				
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	46-48			12.4.2	14.3.2
Material Topics: Biodiversity							
GRI 304: Biodiversity	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	54			12.5.2	14.4.5
	304-2	Significant impacts of activities, products, and services on biodiversity	55			12.5.3	14.4.3 14.4.4
	304-3	Habitats protected or restored	49, 58			12.5.4	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	56			12.5.5	
Additional Disclosure for the Coal Sector		Significant impact on biodiversity referring to affected habitats and ecosystems	55				
Material Topics: Occupational Health & Safety							
GRI 403: Occupational Health & Safety 2018	403-1	Occupational health and safety management system	67			12.14.2	14.16.2
	403-2	Hazard identification, risk assessment and incident investigation	69, 78			12.14.3	14.16.3
	403-3	Occupational health services	70-71			12.14.4	14.16.4

Index GRI	Disclosure	Page	Exception			GRI Standards Sector 12	GRI Standards Sector 14
			Excluded Requirements	Reason	Explanation		
GRI 403: Occupational Health & Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	67-68, 71				12.14.5 14.16.5
	403-5	Worker training on occupational health and safety	72-73, 77				12.14.6 14.16.6
	403-6	Promotion on worker health	70-71				12.14.7 14.16.7
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	69				12.14.8 14.16.8
	403-8	Workers covered by the occupational health and safety management system	67				12.14.9 14.16.9
	403-9	Workplace accidents	69, 75				12.14.10 14.16.10
	403-10	Occupational diseases	70-71				12.14.11 14.16.11
Material Topics: Anti bribery & Anti Corruption							
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	114				12.20.2 14.22.2
	205-2	Communication and training about anti-corruption policies and procedures	114		Information is not yet available in full. The company has not been able to explain in detail.		12.20.3 14.22.3
	205-3	Confirmed incidents of corruption and actions taken	113-114				12.20.4 14.22.4
Material Topics: Integrated Waste Management							
GRI 306: Waste	306-1	Waste generation and significant waste-related impacts	50, 53				12.6.2 14.5.2
	306-2	Management of significant waste-related impacts	50-51, 53				12.6.3 14.5.3
	306-3	Waste generated	51, 53				12.6.4 12.13.2 14.5.4
	306-4	Waste diverted from disposal	51-53				12.6.5 14.5.5
	306-5	Waste directed to disposal	50, 53				12.6.6 14.5.6
Material Topics: Diversity and Equal Opportunity							
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	82, 84		Information is not yet available in full. The company has not been able to explain in detail.		12.19.6 14.21.5
	405-2	Ratio of basic salary and remuneration of women to men	79				12.19.7 14.21.6
Material Topics: Komunitas Lokal							
GRI 413 : Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	88				12.9.2 14.10.2
	413-2	Operations with significant actual and potential negative impacts on local communities	88				12.9.3 14.10.3
Material Topics: Human Rights							
Material Topics: Compliance & Certification							

Non-Material Topics in GRI Standards

Index GRI	Disclosure	Page	Explanation	GRI Standards Sector 12	GRI Standards Sector 14	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	98	Although this topic is not included in the material topics we cover this year, we feel it is important to still include an explanation of this in our report. We realize that even though it is not the main focus, monitoring on this topic still needs to be done regularly and optimally, to ensure that every related aspect can be managed properly and in accordance with the principles that we implement.	12.8.2 12.21.2	14.9.2 14.23.2
	201-2	Financial implications due to climate change	97-99		12.2.2	14.2.2
	201-3	Defined benefit plan obligations and other retirement plans	85		12.21.3	
	201-4	Financial assistance received from government	98			14.23.3
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	85		12.19.2	14.17.2
	202-2	Proportion of senior management hired from the local community	82		12.8.3 12.19.3	14.21.2
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	40		12.8.4	14.9.3
	203-2	Significant indirect economic impacts	88		12.8.5	14.9.4
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	101		12.8.6	14.9.5
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	114			
GRI 207: Tax 2019	207-1	Approach to tax	99	207-1, 207-2, 207-3, 207-4 Unable to disclose details due to confidentiality	12.21.4	14.23.4
	207-2	Tax governance, control, and risk management	98		12.21.5	14.23.5
	207-3	Stakeholder engagement and management of concerns related to tax	99		12.21.6	14.23.6
	207-4	Country-by-country reporting	99		12.21.7	14.23.7
GRI 301: Material 2016	301-1	Materials used by weight or volume	102			
	301-2	Recycled input materials used	102-103			
	301-3	Reclaimed products and packaging materials	104			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	59	12.7.2	14.7.2	
	303-2	Management of water discharge-related impacts	59	12.7.3	14.7.3	
	303-3	Water withdrawal	59	12.7.4	14.7.4	
	303-4	Water discharge	61-62	12.7.5	14.7.5	
	303-5	Water consumption	59	12.7.6	14.7.6	
GRI 308: Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	99-100	Although this topic is not included in the material topics we cover this year, we feel it is important to still include an explanation of this in our report. We realize that even though it is not the main focus, monitoring on this topic still needs to be done regularly and optimally, to ensure that every related aspect can be managed properly and in accordance with the principles that we implement.		
	308-2	Negative environmental impacts in the supply chain and actions taken	99-100			
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	83	12.15.2	14.17.3	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	85	12.15.3	14.17.4	
	401-3	Parental leave	84	12.15.4 12.19.4	14.17.5 14.21.3	
GRI 402: Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	49, 84	12.3.2 12.15.5	14.8.2 14.17.6	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	86	12.15.6 12.19.5	14.17.7 14.21.4	
	404-2	Programs for upgrading employee skills and transition assistance programs	86	12.3.3 12.15.7	14.8.3 14.17.8	
	404-3	Percentage of employees receiving regular performance and career development reviews	86			


Index GRI	Disclosure	Page	Explanation	GRI Standards Sector 12	GRI Standards Sector 14
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	82		12.19.8	14.21.7
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	84, 87		12.18.2	14.20.2
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child	78-79, 87		12.16.2	14.18.2
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	78-79, 87		12.17.1	14.19.2
GRI 410: Security Practices	410-1 Security personnel trained in human rights policies or procedures	78		12.12.2	14.14.2
GRI 411: Rights Of Indigenous Peoples	411-1 Incidents of violations involving rights of indigenous peoples	89	Although this topic is not included in the material topics we cover this year, we feel it is important to still include an explanation of this in our report. We realize that even though it is not the main focus, monitoring on this topic still needs to be done regularly and optimally, to ensure that every related aspect can be managed properly and in accordance with the principles that we implement.	12.11.2	14.11.2
GRI 414 : Supplier Social Assesment 2016	414-1 New suppliers that were screened using social criteria	99, 100		12.15.8 12.16.3 12.17.3	14.17.9 14.18.3 14.19.3
	414-2 Negative social impacts in the supply chain and actions taken	99, 100		12.15.9	14.17.10
GRI 415: Public Policy	415-1 Political contributions	114		12.22.2	14.24.2
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	104			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	104			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	104			
	417-2 Incidents of non-compliance concerning product and service information and labeling	104			
	417-3 Incidents of non-compliance concerning marketing communications	104			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	105			
Additional Disclosures for the Coal & Mining Sector					
	Operational locations that have caused or contributed to involuntary resettlement, where resettlement is currently ongoing. For each location, explain how the livelihoods and human rights of the communities have been affected and restored	87,89-105		12.10.2	
	Operational locations that have closure and rehabilitation plans, have been closed, or are currently undergoing closure activities	49	Information is not yet fully available.	12.3.4	14.8.5
	Non-financial provisions made by the organization to manage the social and economic transition of local communities toward a post-mining sustainable economy	87, 89-105		12.3.6	14.8.9
	Number and types of complaints from local communities identified	62, 105	Although this topic is not included in the material topics we cover this year, we feel it is important to still include an explanation of this in our report. We realize that even though it is not the main focus, monitoring on this topic still needs to be done regularly and optimally, to ensure that every related aspect can be managed properly and in accordance with the principles that we implement.	12.9.4	14.10.4
	Operational locations where indigenous communities are present or affected by activities	87, 89-105		12.11.3	
	Report if the organization has been involved in the process of seeking free, prior, and informed consent (FPIC) from indigenous communities for any of the organization's activities	87, 89-105		12.11.4	
	Report the percentage of workers recruited from local communities at the mining site, broken down by gender, and the organization's definition of 'local communities	83			14.9.6

Tautan GRI Standar dengan Tujuan Pembangunan Berkelanjutan

Connection Between GRI Standards with Sustainable Development Goals

KIDECO berkomitmen untuk dapat memberikan kontribusi positif mendukung terwujudnya Tujuan Pembangunan Berkelanjutan di Indonesia. Komitmen ini kami sampaikan melalui tautan antara program/kegiatan yang tercantum dalam Laporan Keberlanjutan, Standar GRI dan TPB. Tautan ini dilakukan sesuai dengan panduan SDG Compass yang diterbitkan oleh GRI, United Nations Global Compact, dan World Business Council for Sustainable Development (WBCSD), sebagaimana tabel di bawah ini:

KIDECO is committed to providing positive contributions to the realization of Sustainable Development Goals in Indonesia. We convey this commitment through connection between the programs/activities listed in the Sustainability Report, GRI Standards and SDGs. This connection is implemented in accordance with the SDG Compass guidelines published by GRI, United Nations Global Compact, and World Business Council for Sustainable Development (WBCSD), as in the following table:

 1 TANPA KEMISKINAN Tujuan Goals Mengakhiri Kemiskinan dalam Segala Bentuk di Manapun End poverty in all its forms everywhere		
Kesesuaian dengan Standar GRI Suitability with GRI Standard	Pengungkapan Disclosure	Halaman Pages
Bahasan dalam Laporan Discussion in the Report Penghasilan, upah dan tunjangan Earning, wages and benefits		
GRI 201 Kinerja Ekonomi Economic Performance	201-1 Nilai ekonomi langsung yang dihasilkan dan didistribusikan Direct economic value generated and distributed	98
	201-3 Kewajiban program pensiun manfaat pasti dan program pensiun lainnya Defined benefit plan obligations and other retirement plans	85
GRI 202 Keberadaan Pasar Market Presence	202-1 Rasio standar upah karyawan entry-level berdasarkan jenis kelamin terhadap upah minimum regional Ratios of standard entry level wage by gender compared to local minimum wage	85
	202-2 Proporsi manajemen senior yang berasal dari masyarakat lokal Ratios of standard entry level wage by gender compared to local minimum wage	82
GRI 401 Kepegawaian Employment	401-1 Perekrutan karyawan baru dan pergantian karyawan New employee hires and employee turnover	83
	401-2 Tunjangan yang diberikan kepada karyawan purnawaktu yang tidak diberikan kepada karyawan sementara atau paruh waktu Benefits provided to full-time employees that are not provided to temporary or part-time employees	85
Bahasan dalam Laporan Discussion in the Report Pembangunan dan pemberdayaan Masyarakat setempat Development and empowerment of local communities		
GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-2 Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	88
GRI 204 Praktik Pengadaan Procurement Practices	204-1 Proporsi pengeluaran untuk pemasok lokal Proportion of spending on local suppliers	101

 Tujuan Goals Mengakhiri kelaparan, mencapai ketahanan pangan dan perbaikan nutrisi serta mendorong pertanian berkelanjutan End hunger, achieve food security and improved nutrition and promote sustainable agriculture		
Kesesuaian dengan Standar GRI Suitability with GRI Standard	Pengungkapan Disclosure	Halaman Pages
Bahasan dalam Laporan Discussion in the Report Penghasilan, upah dan tunjangan Earning, wages and benefits		
GRI 201 Kinerja Ekonomi Economic Performance	201-1 Nilai ekonomi langsung yang dihasilkan dan didistribusikan Direct economic value generated and distributed	98
	201-3 Kewajiban program pensiun manfaat pasti dan program pensiun lainnya Defined benefit plan obligations and other retirement plans	85
GRI 202 Keberadaan Pasar Market Presence	202-1 Rasio standar upah karyawan entry-level berdasarkan jenis kelamin terhadap upah minimum regional Ratios of standard entry level wage by gender compared to local minimum wage	85
GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-2 Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	88
GRI 401 Kepegawaian Employment	401-1 Perekrutan karyawan baru dan pergantian karyawan New employee hires and employee turnover	84
	401-2 Tunjangan yang diberikan kepada karyawan purnawaktu yang tidak diberikan kepada karyawan sementara atau paruh waktu Benefits provided to full-time employees that are not provided to temporary or part-time employees	49, 84
Bahasan dalam Laporan Discussion in the Report Pembangunan dan pemberdayaan Masyarakat setempat, Program Cegah Stunting (CANTING) Development and empowerment of local communities, Stunting Prevention Program (CANTING)		
GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-2 Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	88

 Tujuan Goals Menjamin kehidupan yang sehat dan meningkatkan kesejahteraan bagi semua orang di segala usia Ensure healthy lives and promote well-being for all at all ages		
Kesesuaian dengan Standar GRI Suitability with GRI Standard	Pengungkapan Disclosure	Halaman Pages
Bahasan dalam Laporan Discussion in the Report Kesehatan dan keselamatan kerja Occupational health and safety		
GRI 403: Kesehatan dan Keselamatan Kerja Occupational Health and Safety	403-1 Sistem manajemen keselamatan dan kesehatan kerja Occupational health and safety management system	67
	403-2 Identifikasi bahaya, penilaian risiko, dan investigasi insiden Hazard identification, risk assessment, and incident investigation	69, 78
	403-3 Layanan kesehatan kerja Occupational health services	70, 71
	403-4 Partisipasi, konsultasi, dan komunikasi pekerja tentang keselamatan dan kesehatan kerja Worker participation, consultation, and communication on occupational health and safety	67-68, 71
	403-5 Pelatihan bagi pekerja mengenai keselamatan dan kesehatan kerja Worker training on occupational health and safety	72-73, 77

Kesesuaian dengan Standar GRI Suitability with GRI Standard	Pengungkapan Disclosure	Halaman Pages
GRI 403: Kesehatan dan Keselamatan Kerja Occupational Health and Safety	403-6 Peningkatan kualitas kesehatan pekerja Promotion of worker health	70-71
	403-7 Pencegahan dan mitigasi dampak dari keselamatan dan kesehatan kerja yang secara langsung terkait hubungan bisnis Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	69
	403-8 Pekerja yang tercakup dalam sistem manajemen keselamatan dan kesehatan kerja Workers covered by an occupational health and safety management system	67
	403-9 Kecelakaan kerja Work-related injuries	69, 75
	403-10 Penyakit akibat kerja Work-related ill health	70-71
Bahasan dalam Laporan Discussion in the Report Akses terhadap layanan kesehatan esensial yang berkualitas Access to quality essential health care services		
GRI 403 Kesehatan dan Keselamatan Kerja Occupational Health and Safety	403-3 Layanan kesehatan kerja Occupational health services	70-71
	403-6 Peningkatan kualitas kesehatan pekerja Promotion of worker health	70-71
GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-2 Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	88
Bahasan dalam Laporan Discussion in the Report Kualitas udara Air quality		
GRI 305 Emisi Emission	305-5 Pengurangan emisi GRK Reduction of GHG emissions	47-48
	305-6 Emisi zat perusak ozon (ODS) Emissions of ozone-depleting substances (ODS)	48
GRI 305 Emisi Emission	305-7 Nitrogen Oksida (NOX), sulfur oksida (SOX), dan emisi udara signifikan lainnya Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	46, 48
Bahasan dalam Laporan Discussion in the Report Kualitas air Water quality		
GRI 303 Air dan Efluen Water and Effluents	303-1 Interaksi dengan air sebagai sumber daya bersama Interactions with water as a shared resource	59
	303-2 Manajemen dampak yang berkaitan dengan pembuangan air Management of water discharge-related impacts	59
	303-3 Pengambilan air Water Withdrawal	59
	303-4 Pembuangan air Water discharge	61-62
	303-5 Konsumsi air Water consumption	59

**Tujuan | Goals**

Menjamin pendidikan berkualitas yang inklusif dan adil serta mendorong kesempatan belajar seumur hidup bagi semua
 Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Kesesuaian dengan Standar GRI Suitability with GRI Standard	Pengungkapan Disclosure	Halaman Pages
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Bahasan dalam Laporan | Discussion in the Report

Ketersediaan tenaga kerja terampil & Peningkatan Kapasitas | Availability of a skilled workforce & Capacity Building

GRI 404 Pelatihan dan Pendidikan Training and Education	404-1 Rata-rata jam pelatihan per tahun per karyawan Average hours of training per year per employee	86
	404-2 Program untuk meningkatkan keterampilan karyawan dan program bantuan peralihan Programs for upgrading employee skills and transition assistance program	86
	404-3 Persentase karyawan yang menerima tinjauan rutin terhadap kinerja dan pengembangan karier Percentage of employees receiving regular performance and career development reviews	86
GRI 403 Kesehatan dan Keselamatan Kerja Occupational Health and Safety	403-5 Pelatihan bagi pekerja mengenai keselamatan dan kesehatan kerja Worker training on occupational health and safety	72-73, 77

Bahasan dalam Laporan | Discussion in the Report

Pendidikan untuk pembangunan berkelanjutan | Education for sustainable development

GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-2 Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	88
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Bahasan dalam Laporan | Discussion in the Report

Dampak Tidak Langsung terhadap Penciptaan Lapangan Kerja | Indirect Impact on Job Creation

GRI 202 Keberadaan Pasar Market Presence	202-2 Proporsi manajemen senior yang berasal dari masyarakat lokal Ratios of standard entry level wage by gender compared to local minimum wage	82
GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-2 Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	88
GRI 204 Praktik Pengadaan Procurement Practices	204-1 Proporsi pengeluaran untuk pemasok lokal Proportion of spending on local suppliers	101

**Tujuan | Goals**

Mencapai kesetaraan gender dan memberdayakan semua perempuan dan anak perempuan
 Achieve gender equality and empower all women and girls

Kesesuaian dengan Standar GRI Suitability with GRI Standard	Pengungkapan Disclosure	Halaman Pages
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Bahasan dalam Laporan | Discussion in the Report

Remunerasi yang setara bagi perempuan dan laki-laki | Equal remuneration for women and men

GRI 202 Keberadaan Pasar Market Presence	202-1 Rasio standar upah karyawan entry-level berdasarkan jenis kelamin terhadap upah minimum regional Ratios of standard entry level wage by gender compared to local minimum wage	85
GRI 405 Keanekaragaman dan Kesempatan Setara Diversity and Equal Opportunity	405-2 Rasio gaji pokok dan remunerasi perempuan dibandingkan laki-laki Ratio of basic salary and remuneration of women to men	79

Kesesuaian dengan Standar GRI Suitability with GRI Standard	Pengungkapan Disclosure	Halaman Pages
Bahasan dalam Laporan Discussion in the Report Keberagaman dan kesempatan yang setara Diversity and equal opportunity		
GRI 405 Keaneekaragaman dan Kesempatan Setara Diversity and Equal Opportunity	405-2 Keaneekaragaman badan tata kelola dan karyawan Diversity of governance bodies and employees	79
GRI 401 Kepegawaian Employment	401-3 Cuti melahirkan Parental leave	49, 84
Bahasan dalam Laporan Discussion in the Report Dampak Tidak Langsung terhadap Penciptaan Lapangan Kerja Indirect Impact on Job Creation		
GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-2 Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	88



Tujuan | Goals

Menjamin ketersediaan dan pengelolaan air dan sanitasi yang berkelanjutan untuk semua
Ensure availability and sustainable management of water and sanitation for all

Kesesuaian dengan Standar GRI Suitability with GRI Standard	Pengungkapan Disclosure	Halaman Pages
Bahasan dalam Laporan Discussion in the Report Akses yang setara, terjangkau, dan aman terhadap akses air, sanitasi, dan kebersihan bagi karyawan dan masyarakat Equal, affordable, and safe, access to water access, sanitation, and hygiene for employees and communities		
GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-1 Investasi infrastruktur dan dukungan layanan Infrastructure investments and services supported	41
Bahasan dalam Laporan Discussion in the Report Pengambilan air secara berkelanjutan Improved water quality through effluent treatment		
GRI 303 Air dan Efluen Water and Effluents	303-1 Interaksi dengan air sebagai sumber daya bersama Interactions with water as a shared resource	59
	303-2 Manajemen dampak yang berkaitan dengan pembuangan air Management of water discharge-related impacts	59
	303-3 Pengambilan air Water Withdrawal	59
	303-4 Pembuangan air Water discharge	61-62
	303-5 Konsumsi air Water consumption	59



Tujuan | Goals

Menjamin akses terhadap energi yang terjangkau, andal, berkelanjutan, dan modern untuk semua
Ensure access to affordable, reliable, sustainable and modern energy for all

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	302-2 Konsumsi energi di luar organisasi Energy consumption outside of the organization	43
	302-3 Intensitas energy Energy intensity	43
Bahasan dalam Laporan Discussion in the Report Efisiensi energi Energy efficiency		
GRI 302 Energi Energy	302-4 Pengurangan konsumsi energi Reduction of energy consumption	44
	302-5 Pengurangan pada energi yang dibutuhkan untuk produk dan jasa Reductions in energy requirements of products and services	44

 Tujuan Goals Mendorong pertumbuhan ekonomi yang berkelanjutan, inklusif dan berkelanjutan, lapangan kerja penuh dan produktif serta pekerjaan yang layak untuk semua Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all		
Kesesuaian dengan Standar GRI Suitability with GRI Standard	Pengungkapan Disclosure	Halaman Pages
Bahasan dalam Laporan Discussion in the Report Ketenagakerjaan Employment		
GRI 102 Pengungkapan umum General disclosures	2-7 Karyawan Employees	82-83
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GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-2 Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	88

 Tujuan Goals Membangun infrastruktur yang tangguh, mendorong industrialisasi yang inklusif dan berkelanjutan, serta mendorong inovasi Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation		
Kesesuaian dengan Standar GRI Suitability with GRI Standard	Pengungkapan Disclosure	Halaman Pages
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GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-1 Investasi infrastruktur dan dukungan layanan Infrastructure investments and services supported	40



Tujuan | Goals

Mengurangi kesenjangan di dalam dan antar negara
Reduce inequality within and among countries

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Remunerasi yang setara bagi perempuan dan laki-laki | Equal remuneration for women and men

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GRI 405 Keanekaragaman dan Kesempatan Setara Diversity and Equal Opportunity	405-2 Rasio gaji pokok dan remunerasi perempuan dibandingkan laki-laki Ratio of basic salary and remuneration of women to men	79

Bahasan dalam Laporan | Discussion in the Report
Keberagaman dan kesempatan yang setara | Diversity and equal opportunity

GRI 405 Keanekaragaman dan Kesempatan Setara Diversity and Equal Opportunity	405-1 Keanekaragaman badan tata kelola dan karyawan Diversity of governance bodies and employees	82, 84
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Inklusi ekonomi | Economic inclusion

GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-2 Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	88
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Tujuan | Goals

Menjadikan kota dan pemukiman inklusif, aman, berketahanan dan berkelanjutan
Make cities and human settlements inclusive, safe, resilient and sustainable

Kesesuaian dengan Standar GRI
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Bahasan dalam Laporan | Discussion in the Report
Investasi infrastruktur | Infrastructure investments

GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-1 Investasi infrastruktur dan dukungan layanan Infrastructure investments and services supported	40
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Bahasan dalam Laporan | Discussion in the Report
Akses terhadap perumahan yang terjangkau | Access to affordable housing

GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-1 Investasi infrastruktur dan dukungan layanan Infrastructure investments and services supported	40
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Bahasan dalam Laporan | Discussion in the Report
Transportasi berkelanjutan | Sustainable transportation

GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-1 Investasi infrastruktur dan dukungan layanan Infrastructure investments and services supported	40
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Tujuan | Goals

Memastikan pola konsumsi dan produksi yang berkelanjutan
Ensure sustainable consumption and production patterns

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GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-2 Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	88
GRI 306 Limbah Waste	306-1 Timbulan limbah dan dampak yang signifikan terkait limbah Waste generation and significant waste-related impacts	50, 53
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GRI 301 Material Materials	301-2 Bahan masukan daur ulang yang digunakan Recycled input materials used	102, 103
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GRI 204 Praktik Pengadaan Procurement Practices	204-1 Proporsi pengeluaran untuk pemasok lokal Proportion of spending on local suppliers	101



Tujuan | Goals

Mengambil tindakan segera untuk memerangi perubahan iklim dan dampaknya
Take urgent action to combat climate change and its impacts

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	305-5 Pengurangan emisi GRK Reduction of GHG emissions	47-48
	305-6 Emisi zat perusak ozon (ODS) Emissions of ozone-depleting substances (ODS)	48
	305-7 Nitrogen Oksida (NOX), sulfur oksida (SOX), dan emisi udara signifikan lainnya Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	45, 48
Bahasan dalam Laporan Discussion in the Report Risiko dan peluang akibat perubahan iklim Risks and opportunities due to climate change		
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Tujuan | Goals

Melestarikan dan memanfaatkan sumber daya samudera, lautan, dan kelautan secara berkelanjutan untuk pembangunan berkelanjutan | Conserve and sustainably use the oceans, seas and marine resources for sustainable development

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Bahasan dalam Laporan Discussion in the Report Investasi infrastruktur Infrastructure investments		
GRI 203 Dampak Ekonomi Tidak Langsung Indirect Economic Impacts	203-1 Investasi infrastruktur dan dukungan layanan Infrastructure investments and services supported	40
	203-2 Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	88, 120-121




Tujuan | Goals


Melindungi, memulihkan dan mendorong pemanfaatan ekosistem darat secara berkelanjutan, mengelola hutan secara berkelanjutan, memerangi penggurunan, dan menghentikan dan membalikkan degradasi lahan serta menghentikan hilangnya keanekaragaman hayati
Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss


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	304-3 Habitat yang dilindungi atau direstorasi Habitats protected or restored	49, 58
	304-4 Spesies Daftar Merah IUCN (Uni Internasional untuk Konservasi Alam) dan spesies daftar konservasi nasional dengan habitat dalam wilayah yang terkena efek operasi IUCN Red List species and national conservation list species with habitats in areas affected by operations	56
Bahasan dalam Laporan Discussion in the Report Deforestasi dan degradasi hutan, remediasi lahan Deforestation and forest degradation, land remediation		
GRI 304 Keanekaragaman Hayati Biodiversity	304-2 Dampak signifikan dari kegiatan, produk, dan jasa pada keanekaragaman Significant impacts of activities, products, and services on biodiversity	55





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