

Where Purpose Takes Root





Untuk Dicermati Disclaimer

Dokumen ini merupakan Laporan Keberlanjutan PT ESSA Industries Indonesia Tbk. (Perseroan) yang menyajikan informasi secara komprehensif mengenai kinerja dan pencapaian keberlanjutan sepanjang tahun 2025. Laporan ini disusun sebagai bentuk transparansi kepada seluruh pemangku kepentingan atas upaya Perseroan dalam mengelola aspek lingkungan, sosial, dan tata kelola.

Informasi yang disajikan dalam Laporan ini didasarkan pada hasil analisis internal, didukung oleh data yang telah diverifikasi, serta mengacu pada berbagai sumber dan dokumen yang relevan dan dapat dipercaya. Cakupan pelaporan mencakup kegiatan operasional Perseroan, termasuk entitas anak PT Panca Amara Utama (PAU) yang mengoperasikan Pabrik Amoniak Banggai (BAP) di Banggai, Sulawesi Tengah, serta unit operasional Liquefied Petroleum Gas (LPG) Plant di Palembang yang dikelola oleh Perseroan (EII).

Dalam Laporan ini, istilah "ESSA", "Perseroan", atau "Kami" digunakan secara bergantian untuk merujuk pada PT ESSA Industries Indonesia Tbk. beserta entitas yang berada dalam kendali operasionalnya, kecuali dinyatakan lain.

Laporan ini juga memuat pernyataan yang bersifat pandangan ke depan (*forward-looking statements*), yang mencerminkan ekspektasi dan rencana Perseroan terhadap perkembangan di masa mendatang. Pernyataan tersebut mengandung berbagai asumsi yang dipengaruhi oleh risiko dan ketidakpastian, termasuk namun tidak terbatas pada dinamika pasar, perubahan iklim, serta kondisi sosial dan geopolitik. Oleh karena itu, hasil aktual di masa depan dapat berbeda dari proyeksi yang disampaikan dalam Laporan ini.

Seluruh data numerik dalam Laporan ini, baik yang disajikan dalam bentuk tabel maupun grafik, menggunakan standar penulisan angka yang berlaku di Indonesia.

This document constitutes the Sustainability Report of PT ESSA Industries Indonesia Tbk. (the "Company"), presenting a comprehensive overview of its sustainability performance and achievements throughout 2025. This Report is prepared as part of the Company's commitment to transparency, providing stakeholders with insights into how environmental, social, and governance (ESG) aspects are managed.

The information presented in this Report is based on internal analysis, supported by verified data, and derived from relevant and reliable sources and documentation. The reporting scope covers the Company's operations, including its subsidiary PT Panca Amara Utama (PAU), which operates the Banggai Ammonia Plant (BAP) in Banggai, Central Sulawesi, as well as the Liquefied Petroleum Gas (LPG) Plant in Palembang operated by the Company (EII).

Throughout this Report, the terms "ESSA", the "Company", or "we" are used interchangeably to refer to PT ESSA Industries Indonesia Tbk. and its controlled operations, unless otherwise stated.

This Report also contains forward-looking statements that reflect the Company's expectations and plans for future developments. These statements are subject to various assumptions, risks, and uncertainties, including but not limited to market dynamics, climate change, and social and geopolitical conditions. Accordingly, actual results may differ from those expressed or implied in such statements.

All numerical data presented in this Report, whether in tables or charts, follow the standard numerical formatting conventions applied in Indonesia.



Daftar Isi

Table of Contents

Untuk Dicermati Disclaimer	1
Daftar Isi Table of Contents	2
Penjelasan Tema Theme Description	3
Where Purpose Takes Root	4
Where Purpose Takes Root	4
Sambutan CEO Message from the CEO	13
Tentang ESSA About ESSA	17
Profil Perusahaan Company Identity	18
Nilai, Visi, dan Misi Perusahaan Company Values, Vision, and Mission	20
Komposisi Pemegang Saham dan Struktur Shareholdings Composition and Corporate	21
Kegiatan Usaha dan Produk Utama Business Activities and Key Products	22
Kinerja Bisnis Business Performance	25
Kontribusi Ekonomi Economic Contribution	28
Sertifikasi, Penghargaan, dan Keanggotaan dalam Asosiasi	30
Certification, Awards, and Memberships in Associations	30
Manajemen Keberlanjutan Sustainability Highlights	35
Kerangka Pengelolaan Berkelanjutan Sustainability Management Framework	36
Tata Kelola dan Pengawasan Keberlanjutan Sustainability Governance Structure and Oversight	38
Arah Strategi Keberlanjutan Sustainability Strategic Direction	40
Keterlibatan Pemangku Kepentingan Stakeholder Engagement	41
Penilaian Materialitas Materiality Assessment	42
Topik Material Material Topics	44
Pengelolaan Risiko Keberlanjutan Sustainability Risk Management	47
Kontribusi terhadap Tujuan Pembangunan Berkelanjutan	48
Contribution to Sustainable Development Goals	48
Perjalanan Keberlanjutan ESSA Our Sustainability Journey	49
Pengelolaan dan Perlindungan Lingkungan Environmental Stewardship	50
Pendekatan Pengelolaan Lingkungan ESSA Environment Management Service	51
Manajemen Emisi dan Energi Emission and Energy Management	52
Pengelolaan Limbah Waste Management	64
Keanekaragaman Hayati Biodiversity	76

Pengelolaan Sumber Daya Manusia Human Resources Management	80
Pendekatan Pengelolaan SDM Human Resources Management Approach	81
Profil Karyawan Kami Our Employees Profile	84
Manajemen Talenta dan Retensi Talent Management and Retention	86
Pengembangan Kompetensi dan Manajemen Kinerja Competency Development and Performance Management	89
Remunerasi, Kesejahteraan, dan Kesetaraan Remuneration, Welfare, and Equality	92
Praktik Ketenagakerjaan dan Hubungan Industrial Labor Practices and Industrial Relations	96
Kesehatan dan Keselamatan Kerja (K3) Occupational Health and Safety (OHS)	97
Keterlibatan dan Pengembangan Masyarakat Keterlibatan dan Pengembangan Masyarakat	101
Pendekatan Pengembangan Masyarakat Community Development Approach	102
Kinerja Program Pengembangan Masyarakat Community Development Program Performance	104
Praktik Sosial pada Pemasok Social Practices in the Supply Chain	117
Tata Kelola Perusahaan yang Baik Good Corporate Governance	119
Tata Kelola Perusahaan yang Baik Good Corporate Governance	120
Etika Bisnis Business Ethics	124
Tentang Laporan Ini About This Report	130
Standar dan Prinsip Pelaporan Reporting Standards and Principles	131
Ruang Lingkup dan Batasan Laporan Report Scope and Boundaries	132
Topik Material dan Referensi Pengungkapan Material Topics and Disclosure References	133
Penyusunan dan Tinjauan Laporan Report Preparation and Review	135
Umpan Balik dan Kontak Feedback and Contact	136
Lampiran Appendix	
Tabel Data Data Table	138
Indeks POJK POJK Index	156
Indeks GRI GRI Index	160
Formulir Umpan Balik Feedback Form	167



Where Purpose Takes Root

Tema tahun 2025, “Where Purpose Takes Root”, mencerminkan fase penguatan fondasi keberlanjutan ESSA. Fokus tahun ini diarahkan pada penataan tata kelola, penyempurnaan sistem internal, dan penegasan arah strategis yang mendukung keberlanjutan jangka panjang.

Sepanjang periode pelaporan, Perseroan melakukan pembaruan kebijakan dan kode etik tingkat grup, melanjutkan pengembangan sistem digital untuk mendukung pengelolaan data dan efisiensi operasional, serta melakukan kajian teknis atas inisiatif energi rendah karbon. Langkah-langkah ini merupakan bagian dari proses bertahap untuk memperkuat kesiapan organisasi dalam mengintegrasikan aspek ekonomi, lingkungan, dan sosial ke dalam pengambilan keputusan.

Perseroan menyadari bahwa implementasi keberlanjutan memerlukan waktu dan konsistensi. Melalui penguatan struktur dan sistem yang mendasar, ESSA membangun arah yang lebih terstruktur menuju praktik bisnis yang bertanggung jawab dan berkelanjutan.

The 2025 theme, “Where Purpose Takes Root,” reflects a phase of strengthening ESSA’s sustainability foundation. This year’s focus is directed toward reinforcing governance structures, refining internal systems, and sharpening the strategic direction to support long-term sustainability.

Throughout the reporting period, the Company updated its group-level policies and code of conduct, continued the development of digital systems to enhance data management and operational efficiency, and conducted technical assessments of low-carbon energy initiatives. These efforts form part of a gradual process to strengthen organizational readiness in integrating economic, environmental, and social considerations into decision-making.

The Company recognizes that sustainability implementation requires time and consistency. By reinforcing its foundational structures and systems, ESSA is building a more structured pathway toward responsible and sustainable business practices.





Kinerja Bisnis [POJK-B.1]

Business Performance

Total Produksi Total Production



LPG

64.591 MT

↓ 3,37%

dibandingkan 2024
compared to 2024

Kondensat | Condensate

138.858 bbl

↓ 5,99%

dibandingkan 2024
compared to 2024

Amoniak | Ammonia

748.274 MT

↑ 1,46%

dibandingkan 2024
compared to 2024

Total Penjualan Total Sales



LPG

64.811 MT

↓ 12,19%

dibandingkan 2024
compared to 2024

Kondensat | Condensate

138.422 bbl

↓ 3,92%

dibandingkan 2024
compared to 2024

Amoniak | Ammonia

756.368 MT

↓ 0,35%

dibandingkan 2024
compared to 2024

Nilai Ekonomi yang Dihasilkan Economic Value Generated



Pendapatan | Revenue

295.014.929 USD

↓ 2,12% dibandingkan 2024
compared to 2024

Laba Bersih Tahun Berjalan | Net Profit for the Year

55.066.895 USD

↓ 8,96% dibandingkan 2024
compared to 2024

Pasar Ekspor | Export Market

255.428.074 USD

↓ 0,35% dibandingkan 2024
compared to 2024

Pasar Domestik | Domestic Market

39.586.855 USD

↓ 12,19% dibandingkan 2024
compared to 2024

Nilai Ekonomi yang Didistribusikan Economic Value Distributed



Kontribusi ke Negara melalui Pajak
Contribution to the State through Taxes

1.935.585 USD

Investasi Sosial | Social Investment

IDR 5.667.223.682



Kinerja Lingkungan [POJK-B.2]

Environmental Performance

PROPER

Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup (PROPER) yang diselenggarakan oleh Kementerian Lingkungan Hidup.

The Corporate Performance Rating Program in Environmental Management (PROPER) organized by the Ministry of Environment.

PROPER Biru untuk Palembang LPG Plant PROPER Blue for Palembang LPG Plant

Perolehan peringkat yang menunjukkan kepatuhan terhadap seluruh regulasi lingkungan yang berlaku.

A rating that indicates full compliance with all applicable environmental regulations.



PROPER Hijau untuk Banggai Ammonia Plant* PROPER Green for Banggai Ammonia Plant*

Perolehan peringkat yang menunjukkan kinerja pengelolaan lingkungan yang melampaui kepatuhan terhadap regulasi yang berlaku, termasuk penerapan sistem pengelolaan lingkungan yang efektif dan upaya efisiensi sumber daya secara berkelanjutan.

A rating that indicates environmental management performance beyond regulatory compliance, including the implementation of effective environmental management systems and continuous resource efficiency efforts.

* Pengumuman pada April 2026 untuk periode penilaian 2024-2025
Announcement in April 2026 for the assessment period 2024-2025

Pengelolaan Energi dan Emisi Energy and Emissions Management

Konsumsi Energi Konsolidasi Consolidated Energy Consumption

6.111.253,96 GJ

relatif stabil dibandingkan 2024
relatively stable compared to 2024

Konsumsi Energi | Energy Consumption



Palembang LPG Plant

628.770,22 GJ

↓ **2,18%** dibandingkan 2024
compared to 2024

Banggai Ammonia Plant

5.482.483,74 GJ

↑ **0,96%** dibandingkan 2024
compared to 2024

Intensitas Energi Energy Intensity



Palembang LPG Plant

7,90 GJ/MT

produk LPG dan Kondensat
of LPG and condensate products

↑ **3,5%** dibandingkan 2024
compared to 2024

Banggai Ammonia Plant

7,35 GJ/MT

produk amoniak
of ammonia products

relatif stabil dibandingkan 2024
relatively stable compared to 2024



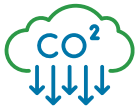
Efisiensi Energi Energy Efficiency



Banggai Ammonia Plant
1.082.869,12 GJ

Dihasilkan dari 19 implementasi inisiatif efisiensi energi utama
Generated from the implementation of 19 key energy efficiency initiatives

Emisi GRK GHG Emissions



Palembang LPG Plant
35.284,71 ton tCO₂e
↓ **2,19%** dibandingkan 2024
compared to 2024

99,85% Emisi Cakupan 1
Scope 1 Emissions

0,15% Emisi Cakupan 3
Scope 3 Emissions

Banggai Ammonia Plant
1.233.814,51 ton CO₂e
stabil dibandingkan 2024
relatively stable compared to 2024

99,98% Emisi Cakupan 1
Scope 1 Emissions

0,02% Emisi Cakupan 3
Scope 3 Emissions

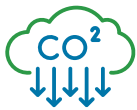
Intensitas Emisi GRK GHG Emissions Intensity



Palembang LPG Plant
0,44 ton CO₂e
↑ **2,33%** dibandingkan 2024
compared to 2024

Banggai Ammonia Plant
1,65 ton CO₂e
↓ **1,20%** dibandingkan 2024
compared to 2024

Pengurangan Emisi GRK GHG Emissions Reduction



Banggai Ammonia Plant
75.662,89 ton CO₂e

95,44%
Emisi Cakupan 1
Scope 1 Emissions

4,56%
Emisi Cakupan 3
Scope 3 Emissions

19 implementasi inisiatif efisiensi energi di Banggai Ammonia Plant
19 energy efficiency initiative implementations at Banggai Ammonia Plant

Emisi Non-GRK Non-GHG Emissions

Beban Pencemar Udara Non-GRK | Non-GHG Air Pollutant Load



Palembang LPG Plant
54,01 Ton | tons

Banggai Ammonia Plant
297,97 Ton | tons

Tidak terdapat ketidakpatuhan terhadap baku mutu kualitas udara di 2025
No non-compliance with ambient air quality standards was recorded in 2025



Transisi Iklim Climate Transition

Progres Pengembangan Produk Blue Ammonia dan Sustainable Aviation Fuel (SAF) Progress on the Development of Blue Ammonia and Sustainable Aviation Fuel (SAF) Products

Blue Ammonia

- Kajian transformasi fasilitas amoniak eksisting
Assessment of transformation of existing ammonia facilities
- Potensi penerapan Carbon Capture and Storage (CCS)
Potential implementation of Carbon Capture and Storage (CCS)
- Penyelesaian studi kelayakan awal dan pengukuran emisi GRK
Completion of preliminary feasibility study and GHG emissions assessment
- Potensi penangkapan emisi: ±0,9 juta ton CO₂/tahun
Potential emissions capture: ±0.9 million tons of CO₂/year

SAF

- Fase awal: penetapan teknologi HEFA
Early development phase: selection of HEFA technology
- Rencana kapasitas: ±200.000 MT/tahun
Planned capacity: ±200,000 MT/year
- Potensi penurunan emisi hingga 80% dalam perspektif siklus hidup
Potential emissions reduction of up to 80% on a life-cycle basis



Pengelolaan Air dan Efluen Water and Effluent Management

Konsumsi Air Water Consumption

Palembang LPG Plant



10,0

megaliter konsumsi air untuk non proses di 2025
megalitres of water consumption for non-process use in 2025

↑ **76,06%** dibandingkan 2024
compared to 2024

Banggai Ammonia Plant

1.040,74

megaliter konsumsi air proses dan non proses di 2025
megalitres of water consumption for process and non-process use in 2025

↓ **2,4%** dibandingkan 2024
compared to 2024

Pelepasan Efluen Effluent Discharge

Palembang LPG Plant



0,32 ML

↓ **11,11%** dibandingkan 2024
compared to 2024

Banggai Ammonia Plant

172.984,82 ML

↓ **2,9%** dibandingkan 2024
compared to 2024

Tidak terdapat insiden tumpahan dan ketidakpatuhan terhadap baku mutu parameter kualitas air limbah di 2025
No spill incidents or non-compliance with wastewater quality standards were recorded in 2025



Pengelolaan Limbah Waste Management

Limbah B3

Hazardous Waste (B3)

Timbunan Limbah B3 | Hazardous Waste (B3) Generated



Palembang LPG Plant

27,00 ton | tons

↓ **5,92%** dibandingkan 2024
compared to 2024

85,2% merupakan oli bekas
comprised used oil

Banggai Ammonia Plant

104,43 ton | tons

↓ **35,79%** dibandingkan 2024
compared to 2024

59,4% berasal dari limbah proses
produksi dan utilitas
originated from production
process and utilities waste

Sampah Domestik (Non-B3)

Domestic Waste (Non-B3)

Timbunan Sampah Domestik (Non-B3) | Domestic Waste (Non-B3) Generated



Banggai Ammonia Plant

138,44 ton | tons

↑ **4,88** dibandingkan 2024
compared to 2024

Keanekaragaman Hayati Biodiversity



2.400

batang mangrove ditanam melalui
Program MORO (Mangrove untuk
Restorasi Oseanik)
mangrove seedlings planted through
the MORO Program (Mangrove for
Ocean Restoration)



46

Burung Maleo dilepasliarkan
di tahun 2025
Maleo Bird released in 2025



Kinerja Sosial [POJK-B.3]

Social Performance

Pengelolaan Sumber Daya Manusia Human Resources Management

Jumlah Karyawan
Total Employees **479**



448 laki-laki
male
(93,53%)



31 perempuan
female
(6,47%)

Permanen
Permanent (PKWTT*)

412 karyawan
employees **5,53%**
dibandingkan 2024
compared to 2024

*Perjanjian Kerja Waktu Tidak Tertentu
Indefinite-Term Employment Agreement

Kontrak
Contract (PKWT*)

67 karyawan
employees **15,19%**
dibandingkan 2024
compared to 2024

*Perjanjian Kerja Waktu Tertentu
Fixed-Term Employment Agreement

Tingkat Pergantian Karyawan
Employee Turnover Rate **8%** **2%**
dibandingkan 2024
compared to 2024



Total Jam Pelatihan
Total Training Hours

6.173 jam
hours

Total karyawan yang Mengikuti Pelatihan
Total Employees Trained

243 karyawan
employees

Rata-rata jam pelatihan per karyawan
Average Training Hours per Employee

77,3 jam
hours



Kesehatan dan Keselamatan Kerja Occupational Health and Safety

NIHIL Kecelakaan Kerja
ZERO Workplace Accidents (Zero Accident)



Jumlah Jam Kerja Aman
Safe Working Hours
6.300.000 jam
hours

Palembang LPG Plant

Banggai Ammonia Plant
1.589.130 jam
hours



Hak Asasi Manusia Human Rights

NIHIL kasus pelanggaran HAM sepanjang 2025
ZERO human rights violation cases throughout 2025





Hubungan Masyarakat Community Relations

Investasi Sosial melalui Program Pengembangan Masyarakat (PPM) oleh Banggai Ammonia Plant
Social Investment through the Community Development Program (PPM) by Banggai Ammonia Plant

IDR 5.667.223.682

Dukungan Infrastruktur
Infrastructure Support

IDR 1,7 miliar untuk perbaikan jalan 3,1 km
billion for the improvement of 3.1 km of roads

Ekonomi | Economic Impact

10

BUMDes didampingi dalam pengembangan usaha berbasis komoditas lokal
village-owned enterprises (BUMDes) supported in developing local commodity-based businesses



291

peserta mengikuti lokakarya penguatan kapasitas kelembagaan
participants attended institutional capacity-building workshops



↑ 15%

peningkatan pendapatan bagi ±70% anggota kelompok tani
increase in income for approximately 70% of farmer group members



↓ 10

biaya usaha pertanian melalui subsidi pupuk organik
reduction in agricultural operating costs through organic fertilizer subsidies



Pendidikan | Education

96

siswa mendapatkan dukungan transportasi sekolah harian
students received daily school transportation support



200

guru mengikuti program pelatihan dan peningkatan kapasitas
teachers participated in training and capacity-building programs



160

siswa dijangkau melalui Program Sahabat Mengajar
students reached through the Sahabat Mengajar Program



9

instansi pendidikan terlibat dalam program edukasi
educational institutions participated in education programs





Kesehatan | Health

80

kader kesehatan mendapatkan pelatihan
community health cadres received
training



56

balita menerima intervensi gizi (PMT)
children under five received
nutritional intervention (PMT)



IDR 70 juta | million

dukungan alat dan layanan kesehatan masyarakat
in support for community health equipment and services



Lingkungan berbasis Masyarakat | Community-Based Environmental Programs

IDR 220 juta | million

dukungan pengelolaan lingkungan masyarakat
in support for community environmental management



2.374 ton | tons

limbah dimanfaatkan melalui Program
TUKAR
of waste utilized through the TUKAR Program



2.500

mangrove ditanam di wilayah pesisir
mangroves planted in coastal areas



Bantuan Sosial dan Keagamaan | Social and Religious Support

IDR 346,5 juta
million

total dukungan sosial & keagamaan
in total social and religious support



255

paket sembako disalurkan
primary needs packages distributed



9

fasilitas ibadah didukung
places of worship supported



4

kegiatan budaya difasilitasi
cultural activities facilitated



Rantai Pasok Supply Chain

Total Pemasok Lokal | Total Local Suppliers

PT EII (PT ESSA Industries Indonesia -
Palembang LPG Plant)

83,5%

pemasok local
local suppliers

264 dari total jumlah pemasok
out of the total number
of suppliers

PT PAU (PT Panca Amara Utama -
Banggai Ammonia Plant)

85%

pemasok local
local suppliers

418 dari total jumlah pemasok
out of the total number
of suppliers





Kinerja Tata Kelola

Governance Performance

Tata Kelola Perusahaan Corporate Governance

Tata Kelola Perusahaan Corporate Governance

17% (1 orang)
(1 individual)

representasi Perempuan dalam susunan Dewan Komisaris
female representation on the Board of Commissioners



Etika Bisnis dan Kepatuhan Business Ethics and Compliance

Kode Etik secara resmi
disahkan dan diimplementasikan
Code of Conduct formally
established and implemented



25

Batch Pelatihan terkait Etika
Ethics Training Batches Conducted



0

Insiden Korupsi
Corruption Incidents



0

Pelanggaran Etika
Ethics Violations



Transformasi Digital Digital Transformation



**Sistem Informasi Darwinbox dan
Learning Management System Docebo**
diluncurkan pada 2025 sebagai
transformasi ESSA ke sistem digital
terintegrasi

**Darwinbox Information System and
Docebo Learning Management System**
launched in 2025 as part of ESSA's
transformation toward an integrated
digital system



Sambutan CEO
Message from the CEO

Sambutan CEO

[POJK-D.1][GRI 2-22]

Message from The CEO



KANISHK LAROYA

Presiden Direktur & CEO
President Director & CEO



“Bagi ESSA, keberlanjutan tidak terpisah dari kinerja bisnis. Hal ini tercermin dalam cara kami membangun ketahanan melalui penetapan prioritas yang jelas, pelaksanaan yang disiplin, dan pertumbuhan yang bertanggung jawab.”

“For ESSA, sustainability is not separate from business performance. It is reflected in how we build resilience through clear priorities, disciplined execution, and responsible growth.”

Laporan Keberlanjutan ESSA tahun 2025 mengusung tema **Where Purpose Takes Root** yang mencerminkan keyakinan kami bahwa ketahanan jangka panjang dibangun melalui arah yang jelas, disiplin dalam pelaksanaan, dan pertumbuhan yang bertanggung jawab.

Di tengah ketidakpastian global, volatilitas pasar energi, serta meningkatnya ekspektasi terhadap tata kelola dan keberlanjutan, ESSA tetap memusatkan perhatian pada keandalan operasional, penguatan disiplin internal, dan pembangunan bisnis yang semakin tangguh. Fokus tersebut juga membentuk cara kami merespons perkembangan regulasi sekaligus memperkuat integrasi keberlanjutan secara lebih terstruktur di seluruh organisasi.

Bagi ESSA, keberlanjutan bukanlah agenda yang berdiri sendiri. Keberlanjutan melekat pada cara kami mengelola bisnis jangka panjang. Sebagai perusahaan yang beroperasi di industri padat modal dan dikawal dan diawasi dengan sangat oleh regulasi, kami memahami bahwa kinerja berkelanjutan tidak hanya ditentukan oleh hasil usaha, tetapi juga oleh kekuatan sistem, akuntabilitas, dan disiplin operasional yang mendukungnya. Dalam konteks tersebut, penerapan keberlanjutan tercermin dari semakin terintegrasinya pertimbangan ESG dalam pengambilan keputusan dan pengelolaan bisnis.

Sepanjang 2025, kami terus memperkuat fondasi tersebut di seluruh organisasi. Kami menjaga stabilitas dan efisiensi operasional, sekaligus meningkatkan disiplin proses, memperjelas akuntabilitas, dan memperkuat konsistensi pelaksanaan di seluruh lini bisnis. Langkah ini menjadi semakin penting ketika ESSA menghadapi lingkungan eksternal yang makin kompleks, sambil mempersiapkan diri memasuki fase berikutnya dalam perjalanan keberlanjutan perusahaan.

This year, ESSA’s Sustainability Report is presented under the theme **Where Purpose Takes Root**—reflecting our belief that long-term resilience is built through clear priorities, disciplined execution, and responsible growth.

Amid global uncertainty, energy market volatility, and rising expectations around governance and sustainability, ESSA remained focused on maintaining operational reliability, strengthening internal discipline, and building a more resilient business. These priorities also shaped how we responded to evolving regulatory expectations and laid the groundwork for a more structured integration of sustainability across the organization.

At ESSA, sustainability is closely linked to how we manage the business for the long term. For a company operating in a capital-intensive and highly regulated industry, sustainable performance depends not only on business results, but also on the strength of the systems, accountability, and operational discipline that support them. In this context, our sustainability implementation is reflected in the growing integration of ESG considerations into decision-making and business management.

Throughout 2025, we continued to strengthen these foundations across the organization. We maintained focus on operational stability and efficiency, while improving process discipline, clarifying accountability, and reinforcing consistency in execution across the business. These efforts were especially important as ESSA navigated a more complex external environment while preparing for the next phase of its sustainability journey.



Sambutan CEO

Message from The CEO

Kinerja ESSA pada 2025 menunjukkan resiliensi bisnis inti kami, sekaligus menggambarkan tantangan lingkungan usaha yang lebih dinamis sepanjang tahun. Pada 2025, ESSA membukukan pendapatan sebesar USD 295 juta, laba sebelum pajak penghasilan sebesar USD 70,6 juta, dan laba bersih tahun berjalan sebesar USD 55,1 juta. Meskipun capaian tersebut lebih rendah dibandingkan periode sebelumnya, kinerja Perseroan tetap terjaga dengan baik. ESSA menutup tahun dengan struktur neraca yang lebih kuat. Total ekuitas meningkat 5,4% menjadi USD 583,6 juta pada 2025, sementara total liabilitas turun signifikan 55% menjadi hanya 62,9 juta USD dibandingkan pada tahun sebelumnya.

Dari sisi operasional, segmen amoniak tetap menjadi kontributor utama pendapatan Grup dengan porsi sekitar 86,6% dari total pendapatan tahun 2025 atau sebesar USD 255,4 juta, relatif sejalan dengan tahun sebelumnya. Sementara itu, segmen LPG dan *processing fee* menyumbang USD 39,6 juta atau sekitar 13,4% dari total pendapatan, turun 12,2% secara tahunan.

Di luar kinerja bisnis, ESSA juga terus memperkuat komitmennya pada aspek lingkungan, sosial, dan tata kelola. Dari sisi sosial, program pengembangan masyarakat kami berfokus pada pemberdayaan ekonomi, pendidikan, kesehatan, dukungan infrastruktur, serta inisiatif lingkungan berbasis masyarakat. Program ini menjangkau kelompok-kelompok utama seperti kelembagaan ekonomi lokal, kelompok tani, guru, pelajar, dan kader kesehatan. Yang tidak kalah penting, sepanjang 2025 tidak terdapat keluhan masyarakat yang bersifat material maupun gangguan sosial yang memengaruhi keberlangsungan operasional Perseroan.

Dari sisi lingkungan, ESSA terus memperkuat pengelolaan lingkungan yang bertanggung jawab melalui pendekatan terintegrasi yang menghubungkan tata kelola, kepatuhan terhadap regulasi, dan pengendalian operasional. Sepanjang 2025, Perseroan tetap fokus pada upaya efisiensi energi, pengelolaan emisi, pengelolaan air, dan pengendalian limbah. Pada saat yang sama, kami terus meningkatkan sistem pemantauan serta disiplin operasional di seluruh lokasi. Upaya ini diperkuat oleh 19 inisiatif efisiensi energi di Banggai Ammonia Plant yang berkontribusi pada penurunan emisi GRK sebesar

Our performance in 2025 reflected both the resilience of our core business and the more challenging operating environment we faced during the year. In 2025, ESSA recorded revenue of USD 295 million, profit before income tax of USD 70.6 million, and net profit for the year of USD 55.1 million. Although the achievement was lower compared to the previous period, the Company's performance remained resilient. ESSA ended the year with a stronger balance sheet. Total equity rose by 5.4% to USD 583.6 million in 2025, while total liabilities fell sharply by 55% to USD 62.9 million from USD in comparison with the previous year.

Operationally, the ammonia segment remained the Group's main revenue contributor, accounting for approximately 86.6% of total revenue in 2025 with USD 255.4 million, broadly in line with the previous year. Meanwhile, the LPG and processing fee segment contributed USD 39.6 million, representing 13.4% of total revenue and declining by 12.2% year-on-year.

Beyond business performance, ESSA also continued to advance its environmental, social, and governance commitments during the year. On the social front, our community development programs focused on economic empowerment, education, health, infrastructure support, and community-based environmental initiatives, reaching key groups such as local economic institutions, farmer groups, teachers, students, and health volunteers. Importantly, there were no material community grievances or social disruptions affecting Company's business continuity in 2025.

On the environmental front, ESSA continued to strengthen responsible environmental management through an integrated approach that links governance, regulatory compliance, and operational control. Throughout 2025, the Company maintained its focus on energy efficiency, emissions management, water stewardship, and waste control, while continuing to improve monitoring systems and operational discipline across its sites. These efforts were supported by 19 energy efficiency initiatives at Banggai Ammonia Plant, contributing to total GHG



75.662,89 tCO₂e selama tahun berjalan, disertai dengan kepatuhan yang berkelanjutan terhadap standar emisi udara dan kualitas air limbah yang berlaku.

ESSA juga terus menempatkan perlindungan keanekaragaman hayati sebagai bagian dari tanggung jawab lingkungan perusahaan. Pada 2025, Perseroan melanjutkan upaya konservasi melalui pelepasliaran 46 burung Maleo serta mendukung rehabilitasi ekosistem pesisir di Banggai melalui penanaman 2.400 pohon mangrove.

Dari sisi tata kelola, ESSA terus memperkuat akuntabilitas, disiplin proses, dan kesadaran risiko di tingkat organisasi. Pelaksanaan keberlanjutan didukung oleh ESG Task Force dan fungsi *Sustainability* yang telah dibentuk sejak 2024. Selain itu, ESSA melakukan rangkaian asesmen materialitas yang diselesaikan pada 2025 untuk membantu mempertajam prioritas keberlanjutan perusahaan sekaligus menjadi dasar dalam pengembangan ESG roadmap. Seluruh upaya tersebut memberi landasan yang lebih kuat untuk mengintegrasikan pertimbangan ESG secara lebih sistematis ke dalam proses bisnis dan pengambilan keputusan.

Dengan kerangka tata kelola keberlanjutan yang semakin terstruktur, Perseroan memahami bahwa keberhasilan implementasi ESG pada sangat ditentukan oleh disiplin dan komitmen yang dijalankan di seluruh organisasi. Karena itu, ESSA terus menempatkan integritas, kolaborasi, serta pengelolaan risiko dan peluang secara proaktif sebagai bagian penting dari perjalanan kami untuk tumbuh dan berkembang.

Ke depan, ESSA akan terus memperkuat praktik tata kelola, meningkatkan keunggulan operasional, dan mendorong integrasi prinsip ESG ke dalam cara kami mengelola dan mengembangkan bisnis. Kami tetap berkomitmen membangun perusahaan yang tangguh, bertanggung jawab, dan mampu menciptakan nilai berkelanjutan bagi seluruh pemangku kepentingan.

Atas nama manajemen, Saya menyampaikan apresiasi yang tulus kepada seluruh karyawan, pemegang saham, pelanggan, mitra usaha, masyarakat, dan seluruh pemangku kepentingan atas kepercayaan dan dukungan yang terus diberikan. Kolaborasi Anda merupakan bagian penting dari perjalanan kami dan terus mendorong kami untuk melangkah maju dengan disiplin, tujuan yang jelas, dan perspektif jangka panjang.

year, alongside continued compliance with applicable air emissions and wastewater quality standards.

ESSA also continued to uphold biodiversity as part of its broader environmental responsibility. In 2025, the Company advanced its conservation efforts through the release of 46 Maleo birds and supported coastal ecosystem rehabilitation in Banggai through the planting of 2,400 mangrove trees.

From a governance perspective, ESSA continued to strengthen accountability, process discipline, and organizational risk awareness. Sustainability implementation was supported by the ESG Task Force and the Sustainability function established since 2024, while a materiality assessment completed in 2025 helped sharpen the Company's sustainability priorities and inform the development of its ESG roadmap. Together, these efforts provided a stronger foundation for integrating ESG considerations more systematically into business processes and decision-making.

With an increasingly structured sustainability governance framework in place, the Company recognizes that the successful implementation of ESG is largely determined by discipline and commitment across the organization. This remains an important part of how ESSA continues to grow and evolve, and why we continue to place importance on integrity, collaboration, and proactive management of risk and opportunity.

Looking ahead, ESSA will continue to strengthen its governance practices, enhance operational excellence, and advance the integration of ESG principles into the way we manage and grow the business. We remain committed to building a company that is resilient, responsible, and capable of creating sustainable value for all stakeholders.

On behalf of the management team, I would like to express my sincere appreciation to our employees, shareholders, customers, business partners, communities, and all stakeholders for their continued trust and support. Their collaboration remains integral to our journey and continues to inspire us to move forward with discipline, purpose, and a long-term perspective.



Tentang ESSA

About ESSA





Profil Perseroan [GRI 2-1]

Company Profile

Sekilas Tentang Kami

About Us

PT ESSA Industries Indonesia Tbk. (sebelumnya dikenal sebagai PT Surya Esa Perkasa Tbk.), atau disingkat ESSA, adalah entitas publik yang beroperasi di sektor energi dan kimia. Kegiatan usaha Perseroan berfokus pada pengolahan Liquefied Petroleum Gas (LPG), produksi kondensat, serta produksi amoniak melalui entitas anak. [GRI 2-6]

Dalam perkembangannya, ESSA terus memperkuat portofolio usaha melalui pengembangan bisnis energi dan kimia yang terintegrasi, termasuk penguatan kapasitas produksi amoniak serta peninjauan inisiatif bisnis baru yang mendukung transisi energi. Perubahan nama Perseroan dari PT Surya Esa Perkasa Tbk. menjadi PT ESSA Industries Indonesia Tbk mencerminkan arah pengembangan usaha yang semakin luas dan berorientasi jangka panjang.

Kantor pusat Perseroan berlokasi di Jakarta, sedangkan fasilitas operasional utama berada di Palembang, Sumatera Selatan (fasilitas LPG dan kondensat) dan Luwuk/Banggai, Sulawesi Tengah (pabrik amoniak melalui entitas anak).

PT ESSA Industries Indonesia Tbk. (formerly known as PT Surya Esa Perkasa Tbk.), or ESSA, is a publicly listed company operating in the energy and chemical sectors. The Company's core business activities focus on the processing of Liquefied Petroleum Gas (LPG), condensate production, and ammonia production through its subsidiaries. [GRI 2-6]

Over time, ESSA has continued to strengthen its business portfolio through the development of integrated energy and chemical businesses, including expanding ammonia production capacity and exploring new business initiatives that support the energy transition including the development of sustainable aviation fuel (SAF) and other low-carbon initiatives. The Company's name changes from PT Surya Esa Perkasa Tbk. to PT ESSA Industries Indonesia Tbk. reflects its broader and long-term business development direction.

The Company's head office is located in Jakarta, while its main operational facilities are located in Palembang, South Sumatra (LPG and condensate facilities) and Luwuk/Banggai, Central Sulawesi (ammonia plant operated through a subsidiary).



Tentang ESSA
About ESSA

Identitas Perseroan

Company Identity



Nama Perseroan

Company Identity

PT ESSA Industries Indonesia Tbk.

(d.h. PT Surya Esa Perkasa Tbk.)

(previously known as PT Surya Esa Perkasa Tbk.)



Bentuk Badan Hukum dan Kepemilikan

Legal Form and Ownership

Perusahaan Terbatas TBK
Limited Liability Company (TBK)



Pemilik Manfaat Akhir

Ultimate Beneficial Owner

Chander Vinod Laroya dan Garibaldi Thohir
Chander Vinod Laroya and Garibaldi Thohir



Nomor Induk Berusaha (NIB)

Business Identification Number

ID 8120217170366



Alamat Kantor Pusat (POJK-C.2)

Head Office Address

DBS Bank Tower 18th Floor Ciputra World 1 Jakarta
Jl. Prof. Dr. Satrio Kav. 3-5 Jakarta 12940, Indonesia



Wilayah Operasi (POJK-C.3)

Operational Area

ESSA beroperasi di Indonesia dan melayani pasar internasional untuk amoniak biru. Lokasi pabrik kami berada di Banggai dan Palembang Sumatera Selatan.

ESSA operates in Indonesia and serves the international market for blue ammonia. Our production facilities are located in Banggai and Palembang, South Sumatra.



Kontak Perseroan

Company Contact



Telepon

Phone

+62 21 2988 5600 / 5700



Faksimili

Facsimile

+62 21 2988 5601 / 5701



Alamat Surat Elektronik

Email Address

corpsec.eii@essa.id



Alamat Situs

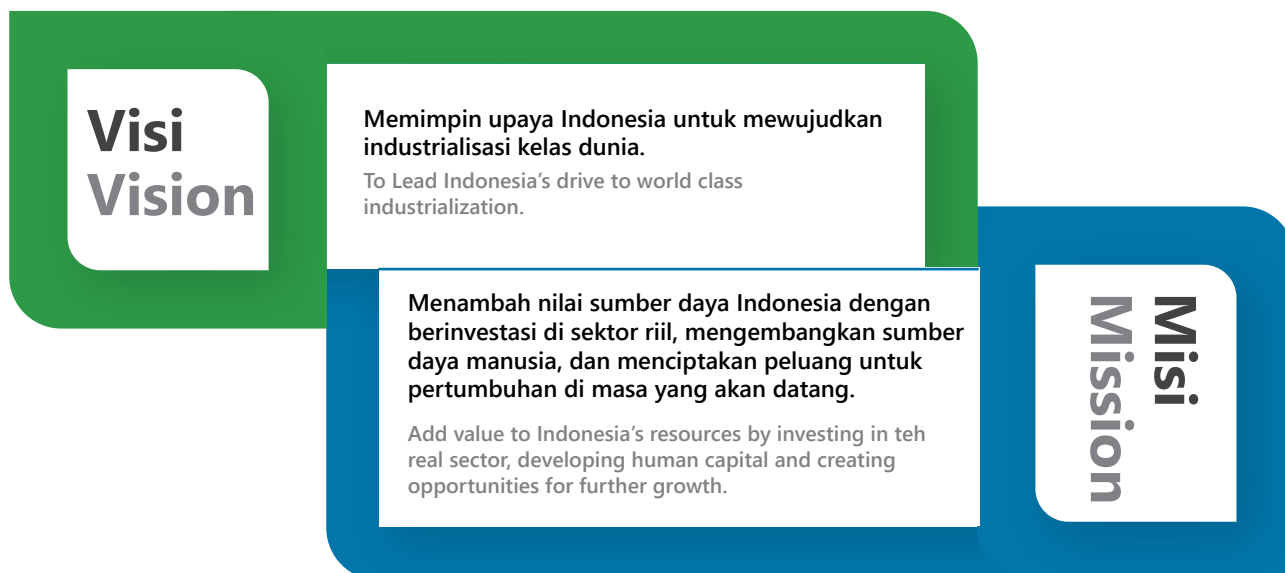
Website

www.essa.id



Visi, Misi, dan Nilai Perseroan [POJK-C.1]

Vision, Mission, and Corporate Values



Visi dan misi tersebut menjadi arah strategis Perseroan dalam menjalankan kegiatan usaha dan pengembangan jangka panjang.

This vision and mission serve as the Company's strategic direction in conducting its business activities and long-term development.

Nilai Perseroan (EPIC)

Corporate Values (EPIC)



Nilai-nilai ini mendukung penerapan kebijakan internal serta menjadi acuan dalam praktik tata kelola perusahaan, sekaligus memperkuat komitmen Perseroan terhadap keberlanjutan, khususnya dalam aspek keselamatan, pengelolaan lingkungan, dan tata kelola yang bertanggung jawab.

These values support the implementation of internal policies and serve as a reference for the Company's corporate governance practices and also underpin the Company's commitment to sustainability, particularly in safety, environmental stewardship, and responsible governance.



Komposisi Pemegang Saham dan Struktur Korporasi [GRI 2-1]

Shareholdings Composition and Corporate Structure

Komposisi Pemegang Saham

ESSA adalah Perseroan terbuka yang tercatat di Bursa Efek Indonesia (BEI) dengan kode saham ESSA sejak 2012. Struktur kepemilikan saham Perseroan mencakup pemegang saham pengendali, pemegang saham publik, serta investor institusi dan ritel.

Shareholding Composition

ESSA is a publicly listed company on the Indonesia Stock Exchange (IDX) under the ticker symbol ESSA since 2012. The Company's shareholding structure comprises controlling shareholders, public shareholders, as well as institutional and retail investors.

Adapun pemegang saham ESSA adalah sebagai berikut: [GRI 2-6]

The shareholding composition of ESSA is as follows: [GRI 2-6]

Pemegang Saham Shareholders	Persentase Percentage
Chander Vinod Laroya	16,38%
Garibaldi Thohir	14,55%
PT Akroya International	7,84%
Theodore P Rachmat	7,16%
Publik	54,07%

Struktur Entitas Anak Perusahaan [GRI 2-2]

Subsidiary Entity Structure [GRI 2-2]

Entitas Entity	Kepemilikan Ownership	Kegiatan Utama Main Activity	Status Status
PT Panca Amara Utama	70% (tidak langsung) 70% (indirect)	Produksi Amoniak Ammonia Production	Operasional Operational
PT ESSA Chemicals Indonesia	99,9%	Entitas holding Holding Company	Aktif Active
PT Ogspiras Basya Pratama	99,9%	-	Tidak operasional Non-operational
PT ESSA Sustainable Indonesia	99,9%	Pengembangan SAF Sustainable Aviation Fuel (SAF) Development	Tahap pengembangan Development stage
PT ESSA SAF Makmur	62%	Pengembangan SAF Sustainable Aviation Fuel (SAF) Development	Tahap pengembangan Development stage

Catatan: Persentase kepemilikan dan status operasional disajikan per 31 Desember 2025
Note: Ownership percentages and operational status are presented as at 31 December 2025



Kegiatan Usaha dan Produk Utama [POJK-C.4][GRI 2-6]

Business Activities and Key Products

Portofolio produk ESSA mencakup Liquefied Petroleum Gas (LPG), kondensat, dan amoniak yang dihasilkan melalui fasilitas operasional Perseroan dan entitas anak. Produk-produk ini memainkan peran penting dalam mendukung kebutuhan energi domestik sekaligus menyediakan bahan baku bagi berbagai industri strategis.

ESSA's product portfolio includes Liquefied Petroleum Gas (LPG), condensate, and ammonia, which are produced through the Company's operational facilities and subsidiaries. These products play an important role in supporting domestic energy needs while also providing feedstock for various strategic industries.

LPG dan Kondensat

Perseroan memproduksi LPG dan kondensat melalui pengolahan gas alam di fasilitas yang berlokasi di Palembang, Sumatera Selatan. Fasilitas ini memiliki kapasitas produksi terpasang sekitar 174 ton LPG per hari. Gas alam dari beberapa sumber pasokan diolah melalui proses pemisahan dan pemurnian untuk menghasilkan LPG sebagai produk utama dan kondensat sebagai produk sampingan yang memiliki nilai ekonomis, dengan sebagian *lean gas* dikembalikan ke sistem.

LPG and Condensate

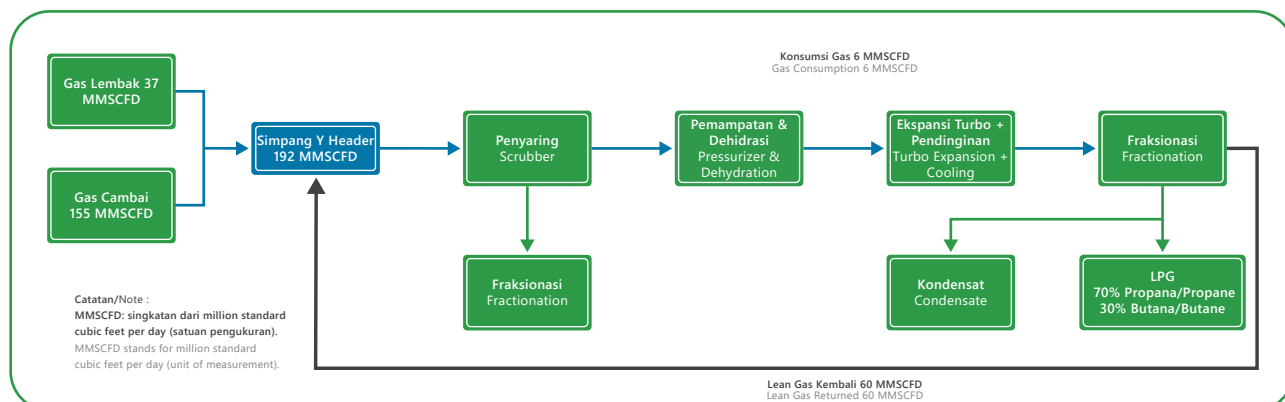
The Company produces LPG and condensate through natural gas processing at its facility located in Palembang, South Sumatra. The facility has an installed production capacity of approximately 174 tons of LPG per day. Natural gas sourced from several supply points is processed through separation and purification processes to produce LPG as the main product and condensate as a valuable by-product, while part of the lean gas is returned to the system.

Produk LPG dipasarkan untuk mendukung kebutuhan energi nasional, baik bagi sektor rumah tangga maupun industri. Sementara itu, kondensat dimanfaatkan sebagai bahan baku industri dan campuran bahan bakar. Melalui kegiatan ini, Perseroan mengoptimalkan pemanfaatan gas alam sekaligus memperkuat kontribusinya terhadap pasokan energi dan kebutuhan industri.

LPG products are marketed to support national energy needs, serving both household and industrial sectors. Meanwhile, condensate is utilized as an industrial feedstock and fuel blend component. Through these operations, the Company optimizes the utilization of natural gas resources while strengthening its contribution to energy supply and industrial demand.

Gambaran Umum Bisnis LPG

LPG Business Overview





Amoniak (NH₃)

Amoniak diproduksi melalui serangkaian proses pengolahan gas alam di fasilitas PT Panca Amara Utama di Banggai, Sulawesi Tengah. Fasilitas ini memiliki kapasitas produksi terpasang sekitar 1.900 ton amoniak per hari. Secara umum, proses ini mencakup tahap pemurnian bahan baku, pengolahan gas untuk membentuk senyawa antara yang dibutuhkan, hingga sintesis amoniak sebagai produk akhir. Seluruh rangkaian proses tersebut didukung oleh utilitas penunjang dan sistem keselamatan, untuk menjaga keandalan operasi serta kualitas produk.

Sebagai bahan baku penting bagi industri pupuk dan berbagai produk kimia turunan, produk ini memiliki peran strategis dalam mendukung sektor pertanian dan industri. Melalui produksi dan pemasaran amoniak, Perseroan juga memperkuat portofolio bisnis hilir berbasis gas alam sekaligus menciptakan nilai tambah dari pemanfaatan sumber daya tersebut.

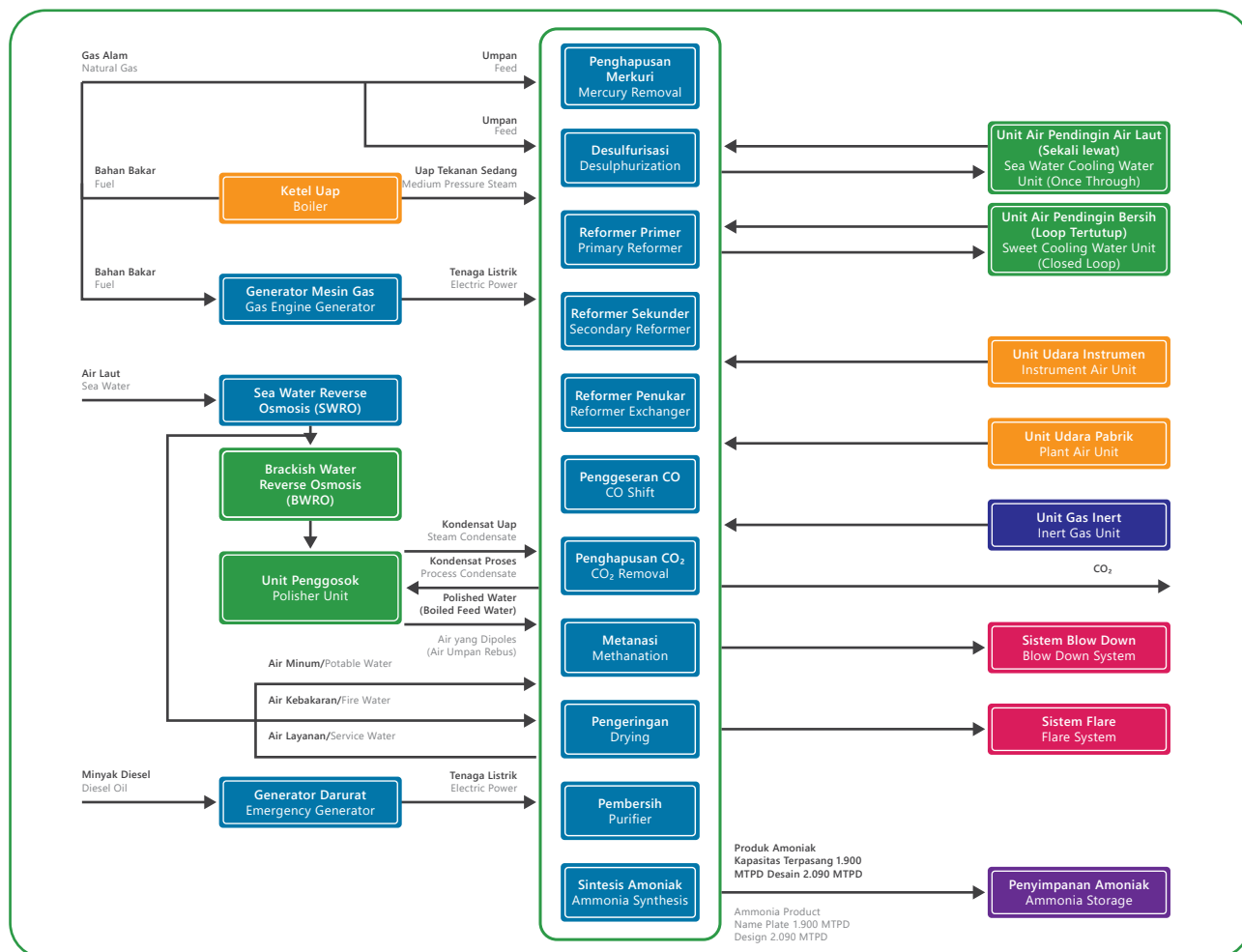
Ammonia (NH₃)

Ammonia is produced through a series of natural gas processing stages at the facility operated by PT Panca Amara Utama in Banggai, Central Sulawesi. The facility has an installed production capacity of approximately 1,900 tons of ammonia per day. In general, the process includes feedstock purification, gas processing to form the required intermediate compounds, and ammonia synthesis as the final product. These processes are supported by utility systems and safety mechanisms to maintain operational reliability and product quality.

As a key raw material for the fertilizer industry and various downstream chemical products, ammonia plays a strategic role in supporting the agricultural and industrial sectors. Through the production and marketing of ammonia, the Company strengthens its natural gas-based downstream business portfolio while creating added value from resource utilization.

Gambaran Umum Bisnis Amoniak

Ammonia Business Overview





Pasar dan Distribusi Produk [GRI 2-6]

ESSA memasarkan produk LPG, kondensat, dan amoniak ke pasar domestik maupun internasional, sesuai dengan karakteristik masing-masing produk, kebutuhan industri, serta dinamika permintaan pasar.

Untuk pasar domestik, LPG dan kondensat terutama dipasarkan guna mendukung kebutuhan energi nasional. Distribusi dilakukan sesuai ketentuan yang berlaku melalui badan usaha milik negara, yaitu PT Pertamina Patra Niaga dan PT Pertamina EP, sehingga turut mendukung keandalan dan stabilitas pasokan energi di dalam negeri. Sementara itu, sebagian kecil volume amoniak juga dipasarkan ke dalam negeri, dengan memperhatikan kebutuhan industri domestik. [POJK-F.17]

Di sisi lain, pemasaran amoniak yang diproduksi oleh PT Panca Amara Utama terutama diarahkan ke pasar ekspor. Hal ini sejalan dengan kondisi pasar domestik, di mana kebutuhan amoniak dalam negeri pada umumnya telah dipenuhi oleh produsen lain. Sekitar 95% dari total produksi amoniak dialokasikan untuk pasar internasional, dengan penjualan yang dilakukan melalui mitra strategis di pasar terbuka dan kompetitif sesuai mekanisme perdagangan internasional. [POJK-F.17]

Dari sisi kontribusi terhadap pendapatan Perseroan, amoniak menyumbang sekitar 85% dari total pendapatan, sementara LPG berkontribusi sekitar 15%. Komposisi ini menunjukkan bahwa segmen amoniak merupakan penopang utama kinerja usaha Perseroan, baik dari sisi volume penjualan maupun kontribusi terhadap pendapatan.

Pengelolaan potensi dampak produk dilakukan melalui pengendalian mutu, pengujian laboratorium, serta pemenuhan spesifikasi teknis dan standar keselamatan sebelum distribusi. Produk yang dihasilkan, termasuk LPG, kondensat, dan amoniak, telah melalui pemeriksaan untuk memastikan kesesuaian dengan standar kualitas yang berlaku. Selama periode pelaporan, tidak terdapat penarikan produk karena seluruh produk telah memenuhi spesifikasi yang ditetapkan. [POJK-F.27, F.28, F.29]

Kepuasan pelanggan dijaga melalui komunikasi dan koordinasi rutin dengan pelanggan utama. Melalui diskusi dan evaluasi berkala, pelanggan dapat menyampaikan umpan balik terkait kualitas produk, keandalan pasokan, dan layanan, yang menjadi bagian dari evaluasi internal untuk mendorong peningkatan kinerja secara berkelanjutan. [POJK-F.30]

Product Markets and Distribution [GRI 2-6]

ESSA markets its LPG, condensate, and ammonia products to both domestic and international markets, in accordance with the characteristics of each product, industry needs, and market demand dynamics.

For the domestic market, LPG and condensate are primarily marketed to support national energy needs. Distribution is carried out in accordance with applicable regulations through state-owned enterprises, namely PT Pertamina Patra Niaga and PT Pertamina EP, thereby contributing to the reliability and stability of energy supply in Indonesia. Meanwhile, a small portion of ammonia production is also sold domestically, taking into account the needs of local industries. [POJK-F.17]

On the other hand, the ammonia produced by PT Panca Amara Utama is primarily directed toward export markets. This aligns with the conditions of the domestic market, where ammonia demand is generally fulfilled by other producers. Approximately 95% of total ammonia production is allocated to international markets, with sales conducted through strategic partners in open and competitive markets in accordance with international trade mechanisms. [POJK-F.17]

In terms of contribution to the Company's revenue, ammonia accounts for approximately 85% of total revenue, while LPG contributes around 15%. This composition indicates that the ammonia segment serves as the primary driver of the Company's business performance, both in terms of sales volume and revenue contribution.

Potential product impacts are managed through quality control, laboratory testing, and compliance with technical specifications and safety standards prior to distribution. Products, including LPG, condensate, and ammonia, undergo inspection to ensure compliance with applicable quality standards. During the reporting period, there were no product recalls, as all products met the required specifications. [POJK-F.27, F.28, F.29]

Customer satisfaction is maintained through regular communication and coordination with key customers. Through periodic discussions and evaluations, customers provide feedback on product quality, supply reliability, and services, which is incorporated into internal evaluations to support continuous performance improvement. [POJK-F.30]



Kinerja Bisnis [POJK-B.1][GRI 2-6]

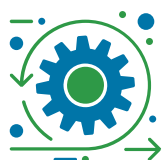
Business Performance

Kinerja Operasional

Skala produksi dan kompleksitas operasi Perseroan di sektor energi dan kimia menempatkan kinerja operasional dan finansial sebagai indikator penting dalam menilai ketahanan usaha. Capaian kinerja Perseroan dipengaruhi oleh beberapa faktor utama, antara lain tingkat utilisasi fasilitas produksi, keandalan operasi, dinamika harga energi global, serta efektivitas pengendalian biaya operasional dan pengelolaan risiko.

Operational Performance

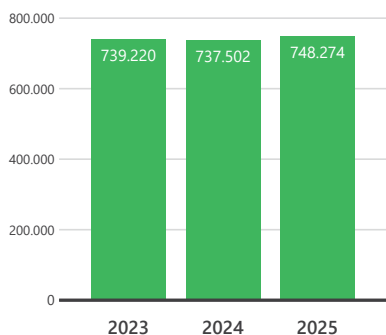
The scale of the Company's production and the complexity of its operations in the energy and chemical sectors position operational and financial performance as key indicators in assessing business resilience. The Company's performance achievements are influenced by several main factors, including the utilization rate of production facilities, operational reliability, global energy price dynamics, as well as the effectiveness of operational cost control and risk management.



Volume Produksi Production Volume

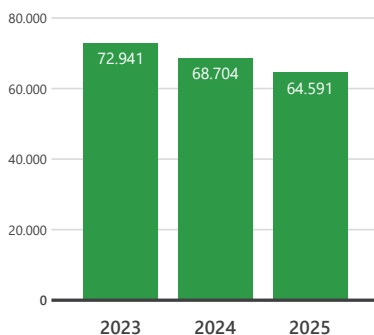
● Amoniak
Ammonia

MT (Metric Ton)



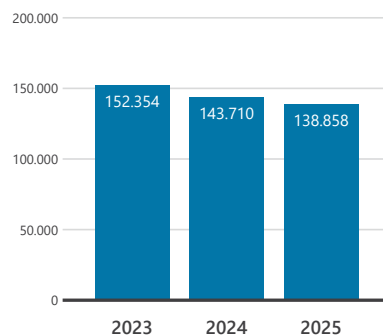
● LPG

MT (Metric Ton)



● Kondensat
Condensate

bbl (billion barrels)



(Catatan: LPG (Liquefied Petroleum Gas), MT (Metric Ton), bbl (billion barrels)
Notes: LPG (Liquefied Petroleum Gas), MT (Metric Ton), bbl (billion barrels)

Kinerja Finansial

Kinerja keuangan PT ESSA Industries Indonesia Tbk. sepanjang tahun 2025 menunjukkan dinamika yang dipengaruhi oleh kondisi pasar serta kinerja operasional Perseroan. Pada tahun 2025, ESSA membukukan pendapatan sebesar USD 295.014.929, menurun sekitar 2,1% dibandingkan tahun 2024 yang tercatat sebesar USD 301.401.837.

Financial Performance

The financial performance of PT ESSA Industries Indonesia Tbk. in 2025 reflects dynamics influenced by market conditions as well as the Company's operational performance. In 2025, ESSA recorded revenue of USD 295,014,929, representing a decrease of approximately 2.1% compared to 2024, when revenue reached USD 301,401,837.



Laba tahun berjalan pada tahun 2025 tercatat sebesar USD 55.066.895, mengalami penurunan sekitar 9,0% dibandingkan capaian tahun 2024 sebesar USD 60.488.161. Perubahan ini dipengaruhi oleh berbagai faktor operasional dan dinamika pasar yang memengaruhi kinerja usaha Perseroan selama periode pelaporan.

Sementara itu, total aset Perseroan pada tahun 2025 tercatat sebesar USD 375.067.989. Nilai ini menurun sekitar 45,9% dibandingkan tahun sebelumnya yang tercatat sebesar USD 693.675.660, seiring dengan dinamika struktur aset dan pengelolaan portofolio bisnis Perseroan selama periode pelaporan.

Sejalan dengan strategi operasional yang dijalankan sepanjang tahun, ESSA tetap menjaga stabilitas usaha di tengah kondisi pasar yang dinamis. Pada tahun 2025, ESSA membukukan pendapatan sebesar USD 295.014.929 dan laba tahun berjalan sebesar USD 55.066.895, lebih rendah dibandingkan tahun sebelumnya akibat kondisi pasar dan faktor operasional selama periode pelaporan.

[POJK-F.2]

Sementara itu, total aset Perseroan pada tahun 2025 tercatat sebesar USD 375.067.989, menurun sekitar 45,9% dari USD 693.675.660 pada tahun sebelumnya, seiring dengan dinamika struktur aset dan pengelolaan portofolio bisnis Perseroan.

Profit for the year in 2025 amounted to USD 55,066,895, reflecting a decline of around 9.0% compared to the 2024 figure of USD 60,488,161. This change was influenced by various operational factors and market dynamics affecting the Company's business performance during the reporting period.

Meanwhile, the Company's total assets in 2025 were recorded at USD 375,067,989. This represents a decrease of approximately 45.9% compared to the previous year, which stood at USD 693,675,660, in line with changes in the asset structure and the management of the Company's business portfolio during the reporting period.

In line with its operational strategy throughout the year, ESSA maintained business stability amid dynamic market conditions. In 2025, ESSA recorded revenue of USD 295,014,929 and net profit for the year of USD 55,066,895, lower than the previous year due to market conditions and operational factors during the reporting period. [POJK-F.2]

Meanwhile, the Company's total assets in 2025 amounted to USD 375,067,989, representing a decrease of approximately 45.9% from USD 693,675,660 in the previous year, in line with changes in asset structure and the management of the Company's business portfolio.

Pendapatan (USD)

Revenue (USD)





Lab a Bersih Tahun Berjalan (USD)

Net Profit for the Year (USD)



Total Aset (USD)

Total Assets (USD)



Kinerja Penjualan

Sales Performance

Penjualan Produk | Product Sales

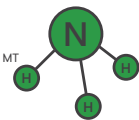
Amoniak
Ammonia

2025

255.428.074 MT

2024

256.318.647 MT



LPG

2025

39.586.855 MT

2024

45.083.190 MT



Kondensat
Condensate

2025

40.829.522 bbl

2024

9.523.269 bbl



(Catatan: LPG (Liquified Petroleum Gas), MT (Metrik Ton), bbl (billion barrels)
Notes: LPG (Liquified Petroleum Gas), MT (Metric Ton), bbl (billion barrels)

Penjualan berdasarkan Pasar | Sales by Market

Pasar Ekspor
Export Market

2025

255.428.074 USD

2024

256.318.647 USD

2023

299.683.273 USD



Pasar Domestik
Domestic Market

2025

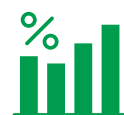
39.586.855 USD

2024

45.083.190 USD

2023

45.278.352 USD





Kontribusi Ekonomi [POJK-B.1][GRI 2-6]

Economic Contribution

Bagian ini menyajikan kontribusi ekonomi ESSA kepada negara dan masyarakat yang difokuskan pada pembayaran pajak serta pelaksanaan investasi sosial selama periode pelaporan. Melalui pembayaran pajak, royalti, dan PNBP, Perseroan berperan dalam mendukung penerimaan negara yang menjadi sumber pembiayaan pembangunan nasional, termasuk penyediaan infrastruktur dan layanan publik.

Di sisi lain, ESSA juga menyalurkan investasi sosial sebagai bagian dari komitmen untuk menciptakan nilai tambah yang berkelanjutan bagi masyarakat di sekitar wilayah operasional. Investasi ini diwujudkan melalui berbagai program yang berfokus pada pemberdayaan ekonomi, peningkatan kualitas pendidikan, serta penguatan kapasitas sosial masyarakat. Kedua aspek tersebut mencerminkan pendekatan Perseroan dalam menciptakan dampak ekonomi yang tidak hanya terbatas pada kinerja bisnis, tetapi juga berkontribusi terhadap pembangunan yang inklusif dan berkelanjutan.

Rincian kontribusi tersebut disajikan sebagai berikut:

This section presents ESSA's economic contributions to the state and society, focusing on tax payments and social investments during the reporting period. Through the payment of taxes, royalties, and non-tax state revenue (PNBP), the Company contributes to government revenues that support national development financing, including infrastructure and public services.

At the same time, ESSA channels social investments as part of its commitment to creating sustainable value for communities surrounding its operational areas. These investments are implemented through various programs focused on economic empowerment, improving access to quality education, and strengthening community capacity. Together, these two aspects reflect the Company's approach to generating economic impact that extends beyond business performance, contributing to inclusive and sustainable development.

Details of these contributions are presented as follows:

Nilai Ekonomi yang Didistribusikan Economic Value Distributed

Kontribusi ke Negara melalui Pajak

Contributions to the State through Taxes

2025
1.935.585 USD
2024
2.530.895 USD



Investasi Sosial (Dana CSR)

Investment (CSR Fund)

2025
Rp5.667.223.682





Informasi lengkap mengenai kinerja ekonomi Grup, termasuk detail alokasi dan distribusi nilai ekonomi, dimuat dalam Laporan Tahunan dan Laporan Keuangan yang telah diaudit.

Kontribusi Pajak dan PNBP [GRI 207-1, 207-2, 207-3 207-4]

Selain nilai ekonomi langsung, kontribusi Perseroan terhadap penerimaan negara juga tercermin melalui pembayaran pajak dan PNBP. Pada tahun pelaporan 2025, ESSA mencatat tidak ada pelanggaran atas kewajiban perpajakan. Seluruh kewajiban pajak dan PNBP dipenuhi sesuai peraturan perundang-undangan melalui proses pelaporan dan audit yang transparan sebagai bagian dari tata kelola yang bertanggung jawab.

Kontribusi pajak dan PNBP disalurkan kepada pemerintah pusat, provinsi, dan kabupaten, sejalan dengan lokasi operasional Perseroan yang sepenuhnya berada di Indonesia.

Total kontribusi pajak dan PNBP pada 2025 mencapai USD 1.935.585, dengan penurunan sebesar sekitar 23,5% dibandingkan 2024 yang tercatat USD 2.530.895, dipengaruhi oleh dinamika harga komoditas dan volume produksi selama tahun pelaporan.

Comprehensive information on the Group's economic performance, including details on the allocation and distribution of economic value, is presented in the Annual Report and the audited Financial Statements.

Tax and Non-Tax State Revenue (PNBP) Contributions [GRI 207-1, 207-2, 207-3 207-4]

In addition to direct economic value, the Company's contribution to state revenues is also reflected through the payment of taxes and Non-Tax State Revenue (PNBP). During the 2025 reporting period, ESSA recorded no violations related to its tax obligations. All tax and PNBP obligations were fulfilled in accordance with applicable laws and regulations through transparent reporting and audit processes as part of responsible governance practices.

Tax and PNBP contributions are distributed to central, provincial, and district governments, in line with the Company's operational locations, which are entirely within Indonesia.

Total contributions to the state through taxes and non-tax state revenue (PNBP) in 2025 amounted to USD 1,935,585, representing a decrease of approximately 23.5% compared to 2024, which was recorded at USD 2,530,895, influenced by fluctuations in commodity prices and production volumes during the reporting year.



Sertifikasi, Penghargaan, dan Keanggotaan dalam Asosiasi

Certifications, Awards, and Membership in Associations

Sertifikasi

Sebagai bagian dari upaya menjaga keandalan operasional dan standar keselamatan yang tinggi, ESSA menerapkan sejumlah sistem manajemen dan memperoleh sertifikasi dari lembaga independen. Sertifikasi ini mendukung pengelolaan lingkungan, keselamatan proses, serta mutu pengujian laboratorium yang selaras dengan standar industri.

Certification

As part of its efforts to maintain operational reliability and high safety standards, ESSA implements several management systems and has obtained certifications from independent institutions. These certifications support environmental management, process safety, and laboratory testing quality in line with industry standards.

ISO 14001:2015 Environmental Management System

TÜV NORD Indonesia

Sertifikasi sistem manajemen lingkungan untuk kegiatan pemurnian dan pengolahan gas bumi

Environmental management system certification for natural gas purification and processing activities



ISO 14001:2015 Environmental Management System

ExxonMobil / OSHA Standard

Penerapan standar manajemen keselamatan proses untuk pengelolaan bahan kimia berbahaya

Implementation of process safety management standards for the handling of hazardous chemicals





Sistem Informasi Kesehatan dan Keselamatan Kerja (SIK3)

Sistem internal K3

Sistem informasi untuk mendukung pengelolaan kesehatan dan keselamatan kerja

An information system to support occupational health and safety management



SNI ISO/IEC 17025:2017 Testing Laboratory Accreditation

Komite Akreditasi Nasional (KAN)

Akreditasi laboratorium pengujian untuk memastikan kompetensi dan keandalan hasil uji

Laboratory accreditation to ensure the competence and reliability of test results



LPG Proficiency Test Participation Certificate

Pertamina

Sertifikat partisipasi dalam uji banding LPG tahun 2025

Certificate of Participation in the 2025 LPG Comparative Test





Penghargaan

Sepanjang periode pelaporan, ESSA menerima sejumlah pengakuan dari lembaga pemerintah, mitra industri, maupun organisasi profesional atas kinerja Perseroan dalam aspek keselamatan kerja, kepatuhan regulasi, pengelolaan lingkungan, serta inovasi operasional. Pengakuan ini menjadi refleksi atas upaya berkelanjutan Perseroan dalam menjaga standar operasional yang andal dan bertanggung jawab.

Awards

During the reporting period, ESSA received various recognitions from government institutions, industry partners, and professional organizations for its performance in occupational safety, regulatory compliance, environmental management, and operational innovation. These recognitions reflect the Company's ongoing commitment to maintaining reliable and responsible operational standards.

Penghargaan PT EII

PT EII Awards

2025

SAP
Southeast Asia

SAP Customer Excellence
Awards Accelerate to
Innovate

2025

Prosper B

Notable Enterprise in
Regulatory Compliance –
Oil & Gas (Upstream &
Downstream)

2024

Kementerian
Lingkungan Hidup
Ministry of Environment

PROPER Peringkat Biru
PROPER Blue Rating

2025

Pemerintah Kabupaten
Ogan Ilir
Ogan Ilir Regency
Government

Partisipasi Penanggulangan
Kebakaran Hutan dan Lahan
Kabupaten Ogan Ilir
Participation in Forest and
Land Fire Mitigation in Ogan
Ilir Regency

2025

Kementerian ESDM
Ministry of Energy and
Mineral Resources

Partisipasi Penanggulangan
Kebakaran Hutan dan Lahan
Kabupaten Ogan Ilir
Participation in Forest and
Land Fire Mitigation in Ogan
Ilir Regency

2025

Pertamina Lubricants

Customer Day Appreciation



Penghargaan PT PAU

PT PAU Awards



Keanggotaan dalam Asosiasi [POJK-C.5][GRI 2-28]

ESSA berpartisipasi dalam sejumlah asosiasi profesional dan industri sebagai bagian dari upaya memperkuat praktik tata kelola perusahaan yang baik serta mengikuti perkembangan regulasi dan praktik terbaik di sektor pasar modal dan korporasi. Melalui keanggotaan ini, Perseroan juga memperoleh ruang kolaborasi dan pertukaran pengetahuan dengan para pelaku industri, sekaligus mendukung pengembangan praktik bisnis yang bertanggung jawab dan berkelanjutan.

Keanggotaan asosiasi yang diikuti ESSA antara lain sebagai berikut:

- Asosiasi Emiten Indonesia (AEI)
- Indonesia Corporate Secretary Association (ICSA)
- Indonesian Corporate Counsel Association (ICCA)

Membership of Association [POJK-C.5][GRI 2-28]

ESSA participates in several professional and industry associations as part of its efforts to strengthen good corporate governance practices and to stay informed on regulatory developments and best practices in the capital market and corporate sectors. Through these memberships, the Company also gains opportunities for collaboration and knowledge exchange with industry peers while supporting the advancement of responsible and sustainable business practices.

The associations in which ESSA holds membership include:

- Asosiasi Emiten Indonesia (AEI)
- Indonesia Corporate Secretary Association (ICSA)
- Indonesian Corporate Counsel Association (ICCA)



Tentang ESSA
About ESSA



Anggota Asosiasi Emiten Indonesia
(AEI).
Member of the Indonesian Stock Issuers
Association (AEI).



Anggota Indonesia Corporate Secretary
Association (ICSA).
Member of the Indonesia Corporate
Secretary Association (ICSA).



Anggota Perkumpulan Penasihat
Hukum Internal Perusahaan (ICCA).
Member of The Indonesian Corporate
Counsel Association.



Manajemen Keberlanjutan

Sustainability Management





Pengelolaan dan Perlindungan Lingkungan

Environmental Stewardship





Pendekatan Pengelolaan Lingkungan ESSA

[GRI 3-3]

Environment Management Approach

Pengelolaan lingkungan di ESSA dilaksanakan melalui pendekatan terintegrasi yang menghubungkan tata kelola perusahaan, kepatuhan terhadap regulasi, dan pengendalian operasional. Pendekatan ini memastikan bahwa setiap aktivitas operasional dikelola secara sistematis untuk meminimalkan dampak lingkungan sekaligus menjaga keberlanjutan kinerja bisnis.

Sebagai landasan utama, Perseroan memiliki Kebijakan Keselamatan, Kesehatan Kerja, dan Lingkungan (K3L) yang menjadi pedoman dalam pengelolaan aspek lingkungan dan operasional. Kebijakan ini mencerminkan komitmen Perseroan terhadap perlindungan lingkungan, penerapan praktik keselamatan dan kesehatan kerja, serta pengelolaan sumber daya, termasuk energi, air, dan limbah, secara bertanggung jawab.

Implementasi kebijakan tersebut diperkuat melalui penerapan Sistem Manajemen Lingkungan ISO 14001:2015. Sistem ini menjadi kerangka kerja dalam mengidentifikasi aspek dan dampak lingkungan, mengelola risiko operasional, serta memastikan pemantauan kinerja lingkungan dilakukan secara berkala dan terukur.

Kinerja pengelolaan lingkungan Perseroan juga dievaluasi melalui mekanisme eksternal, antara lain Program Penilaian Peringkat Kinerja Perusahaan (PROPER) oleh Kementerian Lingkungan Hidup, serta melalui evaluasi teknis internal secara berkala untuk memastikan efektivitas pengelolaan sumber daya dan pengendalian dampak lingkungan.

Pada tahun 2025, ESSA telah melaksanakan re-assessment *Life Cycle Assessment* (LCA) yang mencakup seluruh tahapan siklus hidup produk, dari produksi hingga penggunaan. Hasil kajian ini menjadi dasar dalam mengidentifikasi peluang efisiensi sumber daya dan pengurangan jejak lingkungan.

Sebagai tindak lanjut, Perseroan merencanakan registrasi *Environmental Product Declaration* (EPD) untuk produk amonia guna meningkatkan transparansi kinerja lingkungan serta memenuhi ekspektasi pasar global terkait keberlanjutan.

Environmental management at ESSA is implemented through an integrated approach that links corporate governance, regulatory compliance, and operational control. This approach ensures that all operational activities are managed systematically to minimize environmental impacts while maintaining sustainable business performance.

As a primary foundation, the Company has established an Occupational Health, Safety, and Environment (HSE) Policy, which serves as a guideline for managing environmental and operational aspects. This policy reflects the Company's commitment to environmental protection, the implementation of occupational health and safety practices, and the responsible management of resources, including energy, water, and waste.

The implementation of this policy is strengthened through the adoption of the ISO 14001:2015 Environmental Management System. This system provides a structured framework for identifying environmental aspects and impacts, managing operational risks, and ensuring that environmental performance is monitored regularly and in a measurable manner.

The Company's environmental management performance is also evaluated through external mechanisms, including the Corporate Performance Rating Program (PROPER) conducted by the Ministry of Environment, as well as through periodic internal technical evaluations to ensure the effectiveness of resource management and environmental impact control.

In 2025, ESSA completed a re-assessment of its Life Cycle Assessment (LCA), covering the full product life cycle from production to end use. The results serve as a basis for identifying opportunities to improve resource efficiency and reduce environmental footprint.

Building on this, the Company plans to pursue Environmental Product Declaration (EPD) registration for its ammonia product to enhance environmental transparency and meet evolving global sustainability expectations.



Manajemen Energi dan Emisi [POJK-F.6, F.11][GRI 3-3]

Energy and Emission Management

Pengelolaan Energi [POJK-F.6][GRI 302]

ESSA mengelola energi melalui pengukuran konsumsi pada sumber utama serta penggunaan di seluruh proses produksi dan fasilitas pendukung. Pendekatan ini memberikan visibilitas atas profil konsumsi energi dan menjadi dasar dalam mengidentifikasi area dengan intensitas penggunaan tertinggi.

Pengukuran dilakukan secara langsung menggunakan flow meter yang dikalibrasi secara berkala, dengan data yang dikonversi ke satuan energi yang seragam untuk memastikan konsistensi pemantauan dan analisis.

Pengelolaan energi dan emisi diterapkan sebagai sistem terpadu yang terintegrasi dengan kinerja operasional dan efisiensi biaya. Hal ini didukung oleh kebijakan internal, termasuk target konservasi energi sebesar 1% dalam lima tahun untuk unit pabrik amoniak, serta inisiatif mitigasi emisi yang selaras dengan arah transisi energi nasional menuju *Net Zero Emission*.

Pendekatan berbasis data diperkuat melalui integrasi Distributed Control System (DCS) yang memungkinkan pemantauan parameter energi dan emisi secara real-time. Sistem ini meningkatkan akuntabilitas internal sekaligus mendukung kepatuhan pelaporan melalui platform SIMPEL Kementerian Lingkungan Hidup sehingga setiap pengelolaan energi dapat ditelusuri dampaknya terhadap kinerja lingkungan dan operasional.

Energy Management [POJK-F.6][GRI 302]

ESSA manages energy through the measurement of consumption at primary sources as well as across all production processes and supporting facilities. This approach provides visibility into the overall energy consumption profile and serves as a basis for identifying areas with the highest intensity of use.

Measurements are conducted directly using flow meters that are periodically calibrated, with data converted into standardized energy units to ensure consistency in monitoring and analysis.

Energy and emissions management are implemented as an integrated system aligned with operational performance and cost efficiency. This is supported by internal policies, including an energy conservation target of 1% over five years for the ammonia plant, as well as emissions mitigation initiatives aligned with the national energy transition toward Net Zero Emissions.

This data-driven approach is further strengthened through the integration of a Distributed Control System (DCS), which enables real-time monitoring of energy and emissions parameters. The system enhances internal accountability while supporting regulatory compliance through reporting on the Ministry of Environment's SIMPEL platform, allowing energy management practices to be traced in relation to both environmental and operational performance.

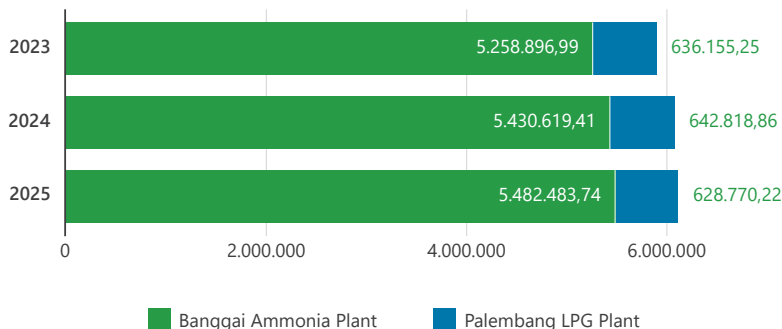


Kinerja Energi di 2025 Energy Performance in 2025

Total Konsumsi Energi Konsolidasi Total Consolidated Energy Consumption

6.111.253,96 GJ

↑ 0,96% dibandingkan 2024 | ↑ 0.96% compared to 2024



Total Konsumsi Energi - Palembang LPG Plant Total Energy Consumption - Palembang LPG Plant

628.770,22 GJ

↓ 2,18% dari 2024
↓ 2.18% compared to 2024



0,12% Energi terbarukan (Biosolar B40)
0.12% Renewable energy (B40 Biodiesel)



99,88% Energi tidak terbarukan (Gas Alam)
99.88% Non-renewable energy (Natural Gas)

Total Konsumsi Energi - Banggai Ammonia Plant Total Energy Consumption - Banggai Ammonia Plant

5.482.483,74 GJ

↑ 0,96% dari 2024
↑ 0.96% compared to 2024



0,19% Energi terbarukan (Biosolar B40)
0.19% Renewable energy (B40 Biodiesel)



99,81% Energi tidak terbarukan (Gas Alam)
99.81% Non-renewable energy (Natural Gas)

Seiring peningkatan kematangan operasional, fokus pengelolaan energi bergeser dari menjaga keandalan fasilitas menuju optimalisasi kinerja yang lebih presisi, dengan penekanan pada efisiensi melalui pengaturan operasi dan peningkatan performa peralatan.

As operational maturity increases, the focus of energy management has evolved from maintaining facility reliability to achieving more precise performance optimization, with an emphasis on efficiency through operational adjustments and improved equipment performance.



Konsumsi Energi [GRI 302-1][GRI 302-2]

Pada 2025, total konsumsi energi konsolidasian Palembang LPG Plant dan Banggai Ammonia Plant tercatat sebesar 6.111.253,96 GJ, sedikit meningkat sekitar 0,62% dibandingkan 6.073.438,27 GJ pada 2024. Total konsumsi energi tersebut masih didominasi oleh energi tidak terbarukan berupa gas alam sebesar sekitar 99,82% dari total konsumsi energi, sedangkan sisanya sekitar 0,18% merupakan energi terbarukan yang berasal dari biosolar B40. [GRI 302-2]

Di tingkat fasilitas, unit Palembang LPG Plant mencatat total konsumsi energi sebesar 628.770,22 GJ pada 2025 atau menurun sekitar 2,18% dibandingkan 2024. Sementara itu, unit Banggai Ammonia Plant mencatat total konsumsi energi sebesar 5.482.483,74 GJ dan relatif stabil dibandingkan 5.430.619,41 GJ pada tahun sebelumnya. Pada kedua fasilitas, konsumsi energi masih didominasi oleh gas alam yang menyumbang lebih dari 99% dari total konsumsi energi, sementara sisanya berasal dari biosolar B40 yang digunakan secara terbatas sebagai bahan bakar untuk pembangkit listrik (power plant generator) dan kendaraan operasional perusahaan. [GRI 302-1]

Hingga akhir periode pelaporan, Perseroan belum melakukan penghitungan konsumsi energi di luar organisasi secara menyeluruh. Namun demikian, Perseroan telah mulai mengidentifikasi sumber konsumsi energi tidak langsung yang material, khususnya dari aktivitas logistik dan perjalanan bisnis, sebagai dasar pembentukan baseline. Ke depan, cakupan pengukuran akan diperluas melalui pengembangan metodologi yang lebih terstruktur dan mencakup rantai nilai secara lebih komprehensif. [GRI 302-2]

Intensitas Energi

Di Palembang LPG Plant, intensitas konsumsi energi pada 2025 tercatat sebesar 7,90 GJ/MT, meningkat sekitar 3,5% dibandingkan 7,63 GJ/MT pada 2024. Peningkatan ini antara lain dipengaruhi oleh variasi karakteristik gas alam yang digunakan sebagai bahan baku, yang berdampak pada capaian produksi dan kebutuhan energi selama periode pelaporan.

Sementara itu, intensitas konsumsi energi di Banggai Ammonia Plant pada 2025 tercatat sebesar 7,35 GJ/MT, relatif stabil dibandingkan 7,41 GJ/MT pada 2024. Kondisi ini menunjukkan bahwa peningkatan produksi pada

Energy Management [GRI 302-1][GRI 302-2]

In 2025, the total consolidated energy consumption of Palembang LPG Plant and Banggai Ammonia Plant was recorded at 6,111,253.96 GJ, representing a slight increase of approximately 0.62% compared to 6,073,438.27 GJ in 2024. This total energy consumption remained predominantly composed of non-renewable energy in the form of natural gas, accounting for approximately 99.82% of total energy use, while the remaining 0.18% was derived from renewable energy sources, specifically B40 biodiesel. [GRI 302-2]

At the facility level, the Palembang LPG Plant recorded total energy consumption of 628,770.22 GJ in 2025, reflecting a decrease of approximately 2.18% compared to 2024. Meanwhile, the Banggai Ammonia Plant recorded total energy consumption of 5,482,483.74 GJ, remaining relatively stable compared to 5,430,619.41 GJ in the previous year. At both facilities, energy consumption continued to be dominated by natural gas, contributing more than 99% of total energy use, with the remainder sourced from B40 biodiesel, which is used on a limited basis as fuel for power plant generators and the Company's operational vehicles. [GRI 302-1]

As of the end of the reporting period, the Company has not yet undertaken a comprehensive assessment of energy consumption outside the organization. Nevertheless, initial efforts have been made to identify material sources of indirect energy consumption, particularly those associated with logistics activities and business travel, to serve as a basis for establishing a baseline. Going forward, the scope of measurement will be progressively expanded through the development of a more structured methodology, with broader coverage across the value chain. [GRI 302-2]

Energy Intensity

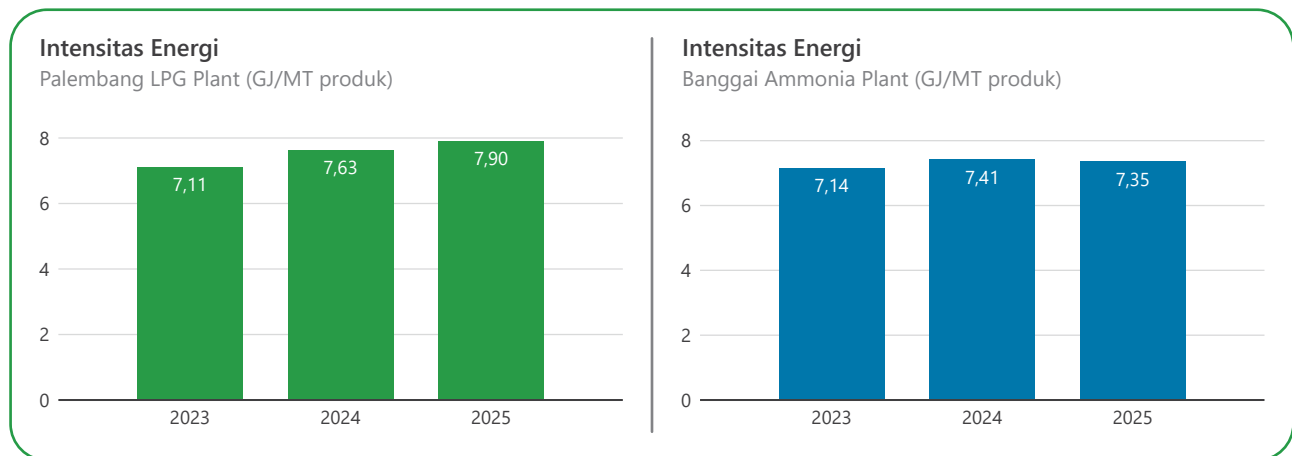
At the Palembang LPG Plant, energy consumption intensity in 2025 was recorded at 7.90 GJ/MT, representing an increase of approximately 3.5% compared to 7.63 GJ/MT in 2024. This increase was partly influenced by variations in the characteristics of natural gas used as feedstock, which affected production output and energy requirements during the reporting period.

Meanwhile, energy consumption intensity at the Banggai Ammonia Plant in 2025 was recorded at 7.35 GJ/MT, remaining relatively stable compared to 7.41 GJ/MT in 2024. This indicates that the increase in production during



tahun pelaporan dapat diimbangi dengan penggunaan energi yang tetap terkendali, sehingga intensitas energi per unit produk tetap terjaga.

the reporting year was effectively balanced by controlled energy use, maintaining stable energy intensity per unit of product.



Efisiensi Energi [POJK F.6, F.7][GRI 302-3, 302-4]

Efisiensi energi dilakukan melalui pemantauan konsumsi energi dan identifikasi perubahan penggunaan energi pada unit produksi dan utilitas. Pendekatan ini digunakan untuk melihat pergerakan konsumsi energi serta faktor operasional yang mempengaruhinya.

Energy Efficiency [POJK F.6, F.7][GRI 302-3, 302-4]

Energy efficiency is pursued through the monitoring of energy consumption and the identification of changes in energy use across production and utility units. This approach enables the Company to track energy consumption trends and understand the operational factors influencing them.

Pada 2025, Banggai Ammonia Plant mencatat efisiensi penggunaan energi sebesar 1.082.869,12 GJ, yang hampir seluruhnya berasal dari efisiensi penggunaan gas alam sebesar sekitar 99,39%, sedangkan sisanya sekitar 0,61% berasal dari pengurangan penggunaan Biosolar B40. Capaian ini diperoleh melalui 19 inisiatif efisiensi utama yang mencakup optimasi proses dan utilitas, peningkatan kinerja peralatan dan katalis, optimasi sistem air pendingin, efisiensi kelistrikan, serta efisiensi transportasi operasional. Perhitungan pengurangan energi dilakukan dengan membandingkan konsumsi energi sebelum dan setelah implementasi program, sehingga nilai pengurangan tersebut mencerminkan hasil dari upaya efisiensi yang dijalankan Perseroan selama periode pelaporan.

In 2025, PT PAU recorded energy savings of 1,082,869.12 GJ, with approximately 99.39% derived from reduced natural gas consumption and the remaining 0.61% from decreased use of B40 biodiesel. This achievement was driven by 19 key efficiency initiatives, including process and utility optimization, improvements in equipment and catalyst performance, cooling water system optimization, electrical efficiency measures, and operational transport efficiency. Energy reductions were calculated by comparing consumption levels before and after program implementation, ensuring that the reported savings reflect the outcomes of the Company's efficiency efforts during the reporting period.

Sementara itu, Palembang LPG Plant telah mengimplementasikan teknologi dengan tingkat recovery terbaik di kelasnya, yang menunjukkan tingginya keberhasilan ekstraksi LPG dari feedstock (bahan baku gas). Sejalan dengan komitmen terhadap efisiensi berkelanjutan, Perseroan terus melakukan optimalisasi operasional di berbagai area. Salah satu inisiatif utama yang dijalankan adalah peningkatan kinerja unit pendingin (turbo expander), yang mendukung peningkatan recovery LPG dan menghasilkan tambahan produksi sekitar 0,7–0,9 MT per hari.

Meanwhile, PT EII has implemented best-in-class recovery technology, demonstrating a high level of efficiency in extracting LPG from gas feedstock. In line with its commitment to continuous efficiency improvement, the Company continues to optimize operations across various areas. One of the key initiatives includes enhancing the performance of cooling units (turbo expander), which supports increased LPG recovery and generates additional production of approximately 0.7–0.9 MT per day.



Total Efisiensi Energi di Banggai Ammonia Plant 2025 Total Energy Efficiency at the Banggai Ammonia Plant in 2025

1.082.869,12 GJ

dari 19 inisiatif utama | from 19 key initiatives

INISIATIF EFISIENSI ENERGI 2025 - Banggai Ammonia Plant 2025 Energy Efficiency Initiatives – Banggai Ammonia Plant

Program Efisiensi Energi pada Unit Produksi

Energy Efficiency Program in Production Units

- Optimasi pemurnian saat start-up | *Start-up purification optimization*
- Pengurangan aliran regenerasi dryer | *Dryer regeneration flow reduction*
- Tuning engine | *Engine tuning*
- Evaluasi kinerja secondary reformer | *Secondary reformer performance evaluation*
- Evaluasi kinerja katalis KRES | *KRES catalyst performance evaluation*
- Evaluasi kinerja katalis HTS | *High Temperature Shift (HTS) catalyst performance evaluation*
- Implementasi katalis hemat energi | *Implementation of energy-efficient catalyst*
- Optimalisasi katalis primary reformer | *Primary reformer catalyst optimization*



Program Efisiensi Energi pada Unit Utilitas

Energy Efficiency Program in Utility Units

- Optimasi operasi boiler | *Boiler operation optimization*
- Pemanfaatan export steam | *Export steam utilization*
- Optimasi mode operasi engine dan STG | *Engine and steam turbine generator (STG) operation optimization*
- Penggantian katalis desulphurizer | *Desulphurizer catalyst replacement*
- Penambahan pipa air laut ke trash rake | *Installation of additional seawater piping to trash rake*
- Optimasi laju alir air laut | *Seawater flow rate optimization*



Program Efisiensi Energi pada Unit Utilitas

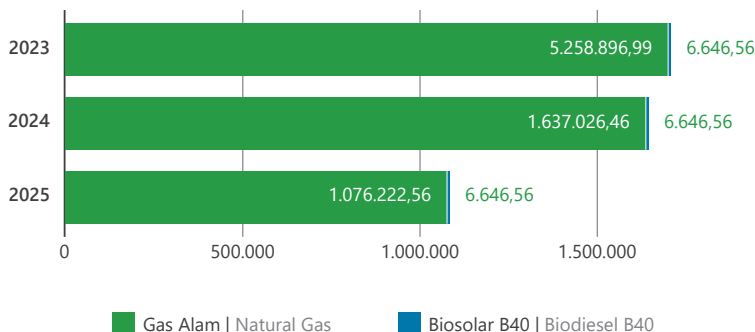
Energy Efficiency Program in Utility Units

- Penggantian lampu konvensional menjadi LED | *Replacement of conventional lamps with LED lighting*
- Pemasangan sensor cahaya otomatis | *Installation of automatic light sensors*
- Optimasi jadwal crew change | *Optimization of crew change schedules*
- Penggunaan kendaraan listrik untuk maintenance | *Use of electric vehicles for maintenance activities*
- Implementasi bus karyawan | *Implementation of employee bus transportation system*





Total Efisiensi Energi (GJ) - Banggai Ammonia Plant Total Energy Efficiency (GJ) - Banggai Ammonia Plant



TOTAL

2025:
1.643.673,02

2024:
1.643.673,02

2023:
1.706.522,06

Manajemen Emisi Gas Rumah Kaca dan Udara [GRI 305-1, 305-2, 305-3]

Manajemen emisi dilakukan untuk mengendalikan dampak operasional Perseroan terhadap kualitas udara dan perubahan iklim. Pendekatan ini mencakup identifikasi sumber emisi, pemantauan secara berkala, serta pengelolaan emisi yang dihasilkan dari proses produksi dan kegiatan pendukung.

Pengelolaan Emisi GRK

Emisi gas rumah kaca (GRK) Perseroan berasal terutama dari aktivitas produksi dan penggunaan bahan bakar dalam operasional. Pemantauan dilakukan berdasarkan kategori emisi langsung (Cakupan 1) dan tidak langsung (Cakupan 3), sesuai dengan sumber emisi yang relevan di masing-masing lokasi.

Pada 2025, Palembang LPG Plant mencatat total emisi sebesar 35.284,71 ton CO₂e, menurun sekitar 2,19% dibandingkan 2024. Emisi di fasilitas ini didominasi oleh Cakupan 1 dari proses produksi sebesar 99,85%, sementara sisanya merupakan Cakupan 3 dari sumber emisi pendukung produksi. Penurunan ini sejalan dengan dinamika operasional selama periode pelaporan, termasuk perubahan pada konsumsi energi dan volume produksi.

Sementara itu, total emisi di Banggai Ammonia Plant pada 2025 tercatat sebesar 1.233.814,51 ton CO₂eq, relatif stabil dibandingkan 2024. Emisi di fasilitas ini hampir seluruhnya berasal dari Scope 1 yang terkait dengan aktivitas produksi utama, yaitu sebesar 1.233.619,06 ton CO₂e atau sekitar 99,98% dari total emisi.

Greenhouse Gas and Air Emissions Management [GRI 305-1, 305-2, 305-3]

Emissions management is carried out to control the Company's operational impact on air quality and climate change. This approach includes the identification of emission sources, periodic monitoring, and the management of emissions generated from production processes as well as supporting activities

Greenhouse Gas (GHG) Emissions Management

The Company's greenhouse gas (GHG) emissions primarily originate from production activities and fuel consumption in operations. Monitoring is conducted based on direct emissions (Scope 1) and indirect emissions (Scope 3), in accordance with the relevant emission sources at each location.

In 2025, the Palembang LPG Plant recorded total emissions of 35,284.71 tons of CO₂e, representing a decrease of approximately 2.19% compared to 2024. Emissions at this facility are predominantly Scope 1 emissions from production processes, accounting for 99.85%, while the remainder consists of Scope 3 emissions from supporting production sources. This decrease aligns with operational dynamics during the reporting period, including changes in energy consumption and production volumes.

Meanwhile, total emissions at the Banggai Ammonia Plant in 2025 reached 1,233,814.51 tons of CO₂e, remaining relatively stable compared to 2024. Emissions at this facility are almost entirely derived from Scope 1 associated with core production activities, amounting to 1,233,619.06 tons of CO₂e or approximately 99.98% of total emissions.

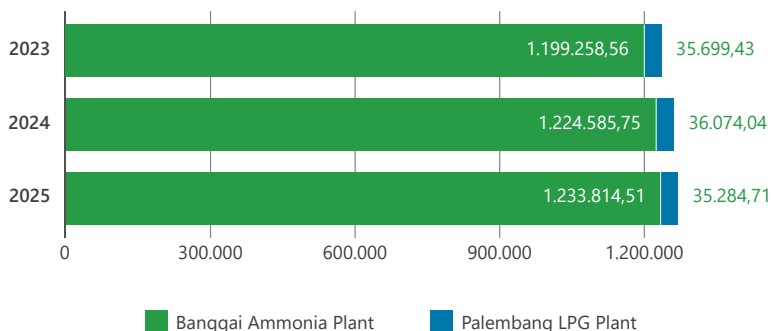


Emisi Gas Rumah Kaca 2025 GHG Emissions 2025

Total Emisi GRK Konsolidasi
Total Consolidated GHG Emissions

1.269.099,22 tCO₂e

↑ 0,67% dibandingkan 2024 | ↑ 0,67% compared to 2024



Total Emisi GRK - Palembang LPG Plant
Total GHG Emissions - Palembang LPG Plant

35.284,71 tCO₂e

↓ 2,19% dibandingkan 2024

↓ 2.19% compared to 2024



99,85% Emisi Cakupan 1 | 0,15% Emisi Cakupan 3
99.85% Scope 1 Emissions | 0.15% Scope 3 Emissions

Total Emisi GRK - Banggai Ammonia Plant
Total GHG Emissions - Banggai Ammonia Plant

1.233.814,51 tCO₂e

Stabil dibandingkan 2024

Stable compared to 2024



99,98% Emisi Cakupan 1 | 0,02% Emisi Cakupan 3
99.98% Scope 1 Emissions | 0.02% Scope 3



Intensitas Emisi GRK [POJK-F.11][GRI 305-1, 305-2, 305-3, 305-4]

GHG Emissions Intensity [POJK-F.11][GRI 305-1, 305-2, 305-3, 305-4]

Intensitas Emisi Gas Rumah Kaca di 2025 GHG Emissions Intensity in 2025



Palembang LPG Plant

Palembang LPG Plant

0,44 ton CO₂e



Banggai Ammonia Plant

Banggai Ammonia Plant

1,65 ton CO₂e

Untuk produk amoniak, intensitas emisi gas rumah kaca pada 2025 tercatat sebesar 1,65 tCO₂e/ton produk, relatif stabil dibandingkan 1,67 tCO₂e/ton produk pada 2024. Kondisi ini menunjukkan bahwa meskipun volume produksi meningkat selama periode pelaporan, emisi per ton produk amoniak tetap dapat dijaga pada tingkat yang relatif terkendali.

For ammonia products, the greenhouse gas emission intensity in 2025 was recorded at 1.65 tCO₂e per ton of product, remaining relatively stable compared to 1.67 tCO₂e per ton in 2024. This indicates that although production volume increased during the reporting period, emissions per ton of ammonia product were maintained at a relatively controlled level.

Sedangkan intensitas emisi untuk produk LPG dan kondensat tercatat sebesar 0,443 ton CO₂e per ton produk pada 2025, meningkat sekitar 3,50% dibandingkan 2024. Selama periode pelaporan, intensitas emisi mengalami peningkatan yang terutama disebabkan oleh penurunan volume produksi sebagai bagian dari dinamika operasional. Kondisi ini berdampak pada meningkatnya rasio emisi terhadap unit produksi, meskipun upaya pengendalian emisi tetap dijalankan secara konsisten.

Meanwhile, the emission intensity for LPG and condensate products was recorded at 0.443 tCO₂e per ton of product in 2025, representing an increase of approximately 3.50% compared to 2024. During the reporting period, emission intensity increased primarily as a result of lower production volume driven by operational dynamics. This resulted in a higher emissions intensity per unit of production, despite the Company's continued implementation of consistent emission control measures.

Upaya Pengurangan Emisi GRK [POJK-F.12][GRI 305-5]

Upaya pengurangan emisi GRK dilakukan melalui berbagai inisiatif yang selaras dengan program efisiensi energi Perseroan, yang mencakup optimasi proses dan utilitas, peningkatan kinerja peralatan dan katalis, optimasi sistem air pendingin, efisiensi kelistrikan, serta efisiensi transportasi operasional. Melalui rangkaian inisiatif tersebut, Perseroan berupaya menurunkan konsumsi energi pada unit proses, utilitas, dan fasilitas pendukung, sehingga turut berkontribusi pada penurunan emisi GRK.

GHG Emission Reduction Efforts [POJK-F.12][GRI 305-5]

GHG emissions reduction efforts are implemented through a range of initiatives aligned with the Company's energy efficiency programs. These include process and utility optimization, improvements in equipment and catalyst performance, optimization of cooling water systems, electrical efficiency measures, and operational transport efficiency. Through these initiatives, the Company seeks to reduce energy consumption across process units, utilities, and supporting facilities, thereby contributing to the reduction of GHG emissions.



Di Banggai Ammonia Plant, pengurangan emisi GRK menunjukkan tren menurun, dari 107.645,96 tCO₂eq pada 2023 menjadi 75.662,89 tCO₂eq pada 2025. Penurunan ini sejalan dengan dinamika tingkat operasi serta efektivitas implementasi inisiatif efisiensi energi selama periode pelaporan. Kontribusi pengurangan emisi terutama berasal dari inisiatif pada area optimasi proses dan utilitas, peningkatan kinerja peralatan dan katalis, serta optimasi sistem pendukung operasional. Sejumlah inisiatif yang mulai diterapkan pada tahun-tahun sebelumnya juga menunjukkan kontribusi yang semakin nyata pada 2025, mencerminkan upaya berkelanjutan Perseroan dalam meningkatkan efisiensi energi dan menekan emisi dari kegiatan operasional. Secara umum, pengurangan emisi masih didominasi oleh Cakupan 1, dengan kontribusi yang lebih terbatas dari aktivitas pendukung pada Cakupan 3. Rincian lebih lanjut mengenai inisiatif efisiensi energi disajikan pada halaman [xx].

Untuk mendukung akurasi dan transparansi pelaporan, ESSA menggunakan metodologi berbasis data konsumsi energi aktual dengan membandingkan penggunaan energi sebelum dan sesudah implementasi pada masing-masing unit operasi. Pengurangan emisi pada peralatan proses dan pembangkit dihitung berdasarkan penurunan konsumsi gas alam, sedangkan pada peralatan bergerak dihitung berdasarkan penurunan penggunaan biodiesel B40. Seluruh konversi ke CO₂eq mengacu pada faktor emisi IPCC 2006, sehingga hasil yang dilaporkan merepresentasikan kondisi operasional secara andal dan dapat ditelusuri.

At Banggai Ammonia Plant, GHG emissions reductions have shown a declining trend, from 107,645.96 tCO₂eq in 2023 to 75,662.89 tCO₂eq in 2025. This reduction is in line with operational dynamics and the effectiveness of energy efficiency initiatives implemented during the reporting period. Emissions reductions were primarily driven by initiatives in process and utility optimization, improvements in equipment and catalyst performance, and optimization of supporting operational systems. Several initiatives introduced in previous years have also demonstrated increasingly tangible contributions in 2025, reflecting the Company's ongoing efforts to enhance energy efficiency and reduce emissions from operational activities. Overall, emissions reductions continue to be dominated by Scope 1, with more limited contributions from supporting activities under Scope 3. Further details on energy efficiency initiatives are presented on page [xx].

To support accuracy and transparency in reporting, ESSA applies a methodology based on actual energy consumption data by comparing energy use before and after implementation at each operational unit. Emissions reductions from process equipment and power generation units are calculated based on reduced natural gas consumption, while reductions from mobile equipment are based on decreased use of B40 biodiesel. All conversions to CO₂eq refer to the IPCC 2006 emission factors, ensuring that the reported results reliably reflect operational conditions and are traceable.

Total Pengurangan Emisi GRK 2025 di Banggai Ammonia Plant 2025 Total GHG Emissions Reduction in Banggai Ammonia Plant

75.662,89 ton CO₂eq

95,44% Cakupan 1, 4,56% Cakupan 3 | 95,44% Scope 1, 4,56% Scope 3

↓ 29,3% lebih rendah dari 2024

↓ 29.3% lower than 2024

Tercapai melalui 19 implementasi inisiatif efisiensi energi
Achieved through 19 energy efficiency initiatives



Mendorong Transisi Iklim melalui *Blue Ammonia dan Sustainable Aviation Fuel* [POJK-F.3] [POJK-F.26] Advancing the Climate Transition through Blue Ammonia and Sustainable Aviation Fuel [POJK-F.3] [POJK-F.26]

Seiring dengan berkembangnya transisi iklim dan meningkatnya kebutuhan pasar terhadap solusi energi yang lebih rendah karbon, ESSA mulai mengarahkan pertumbuhan jangka panjangnya tidak hanya pada peningkatan efisiensi operasional, tetapi juga pada pengembangan portofolio bisnis yang relevan dengan arah perubahan tersebut. Dalam konteks ini, ESSA mengembangkan inisiatif strategis pada Blue (Low Carbon) Ammonia dan Sustainable Aviation Fuel sebagai bagian dari langkah perusahaan untuk memperluas kontribusinya terhadap dekarbonisasi sektor industri dan transportasi.

Pada pengembangan Blue (Low Carbon) Ammonia, ESSA menyiapkan transformasi fasilitas amoniak eksisting melalui pendekatan carbon capture and storage (CCS). Hingga saat ini, Perseroan telah menyelesaikan sejumlah tahapan awal dan melanjutkan pengembangan proyek melalui studi teknis, perizinan, serta persiapan implementasi. Berdasarkan pengungkapan Perseroan, proyek ini diarahkan untuk menangkap sekitar 0,9 juta ton CO₂ per tahun, sehingga mendukung kesiapan ESSA untuk memasuki pasar amoniak rendah emisi.

ESSA juga mengembangkan bisnis Sustainable Aviation Fuel (SAF) melalui PT ESSA SAF Makmur. SAF merupakan bahan bakar penerbangan berkelanjutan dengan emisi yang lebih rendah dibandingkan bahan bakar aviasi konvensional. Dalam pengembangan ini, ESSA merencanakan pembangunan fasilitas di Jawa Tengah dengan kapasitas hingga sekitar ±200.000 MT per tahun, dengan target operasi komersial sekitar Q1 2028. Saat ini, proyek tersebut telah memasuki tahap pengembangan awal, termasuk penetapan teknologi dan persiapan rantai pasok bahan baku, dan akan dilanjutkan secara bertahap hingga tahap implementasi. Pengembangan SAF dipandang sebagai salah satu solusi utama dekarbonisasi sektor penerbangan, dengan potensi penurunan emisi CO₂ hingga 80% dalam perspektif siklus hidup.

As the climate transition accelerates and market demand for lower-carbon energy solutions continues to grow, ESSA is directing its long-term growth not only toward improving operational efficiency but also toward developing a business portfolio aligned with these evolving trends. In this context, ESSA is advancing strategic initiatives in Blue (Low-Carbon) Ammonia and Sustainable Aviation Fuel (SAF) as part of its efforts to expand its contribution to the decarbonization of the industrial and transportation sectors.

In developing Blue (Low-Carbon) Ammonia, ESSA is preparing to transform its existing ammonia facilities through a carbon capture and storage (CCS) approach. To date, the Company has completed several initial stages and continues to advance the project through technical studies, permitting processes, and implementation planning. Based on the Company's disclosures, the project is designed to capture approximately 0.9 million tons of CO₂ per year, supporting ESSA's readiness to enter the low-emission ammonia market.

ESSA is also developing its Sustainable Aviation Fuel (SAF) business through PT ESSA SAF Makmur. SAF is a more sustainable aviation fuel with lower emissions compared to conventional aviation fuels. As part of this initiative, ESSA plans to develop a facility in Central Java with a capacity of up to approximately 200,000 MT per year, targeting commercial operations around Q1 2028. The project has currently entered its early development phase, including technology selection and feedstock supply chain preparation, and will be progressed in stages toward implementation. SAF development is considered one of the key solutions for decarbonizing the aviation sector, with the potential to reduce CO₂ emissions by up to 80% on a lifecycle basis.



Pengelolaan Emisi Non-GRK [GRI 305-7]

Emisi udara non-GRK Perseroan dipantau melalui parameter utama, yaitu partikulat (PM), sulfur oksida (SOx), nitrogen oksida (NOx), dan karbon monoksida (CO) yang dihasilkan dari proses produksi dan penggunaan bahan bakar. Pemantauan dilakukan secara berkala melalui pengujian laboratorium dan/atau sistem pemantauan yang relevan untuk memastikan konsentrasi masing-masing parameter tetap memenuhi baku mutu emisi yang berlaku. Sementara itu, total emisi yang disajikan dalam satuan ton merepresentasikan beban pencemar yang dilepaskan ke udara selama periode pelaporan. Pada 2025, tidak terdapat ketidakpatuhan terhadap baku mutu kualitas udara di seluruh entitas operasional Perseroan.

Total beban emisi udara pada 2025 untuk pabrik Banggai Ammonia Plant menunjukkan tren menurun dibandingkan periode pelaporan sebelumnya. Perubahan ini mencerminkan dinamika operasional selama periode pelaporan serta perbaikan dalam proses pengukuran dan pengelolaan data emisi. Perseroan terus meningkatkan konsistensi pendekatan pemantauan agar keterbandingan data antarperiode semakin andal.

Sementara itu, total beban emisi udara di Palembang LPG Plant di 2025 relatif stabil dibandingkan tahun sebelumnya, dengan nilai yang tetap berada pada kisaran 54 ton.

Non-GHG Emission Management [GRI 305-7]

Non-GHG air emissions of the Company are monitored through key parameters, namely particulate matter (PM), sulfur oxides (SOx), nitrogen oxides (NOx), and carbon monoxide (CO), which are generated from production processes and fuel use. Monitoring is conducted periodically through laboratory testing and/or relevant monitoring systems to ensure that the concentration of each parameter complies with applicable emission standards. Meanwhile, total emissions presented in tons represent the pollutant load released into the air during the reporting period. In 2025, there were no instances of non-compliance with air quality standards across all of the Company's operational entities.

Total air emission loads at the Banggai Ammonia Plant in 2025 showed a decreasing trend compared to the previous reporting period. This change reflects operational dynamics during the reporting period as well as improvements in emission measurement processes and data management. The Company continues to enhance the consistency of its monitoring approach to ensure greater reliability and comparability of data across periods.

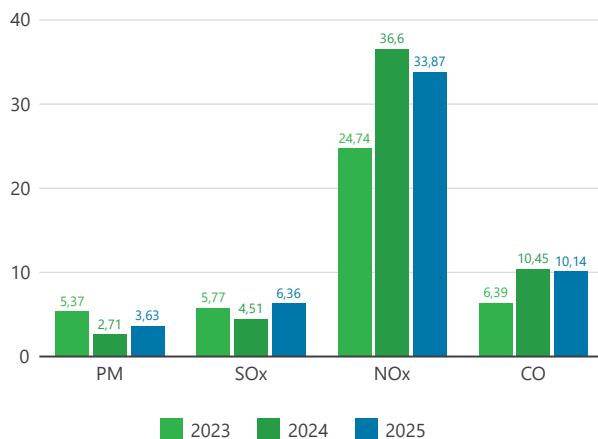
Meanwhile, total air emission loads at the Palembang LPG Plant in 2025 remained relatively stable compared to the previous year, with values consistently around 54 tons.

Total Beban Pencemar Udara Non-GRK di 2025 Total Non-GHG Air Pollutant Load in 2025

Palembang LPG Plant

54,01 Ton / tons

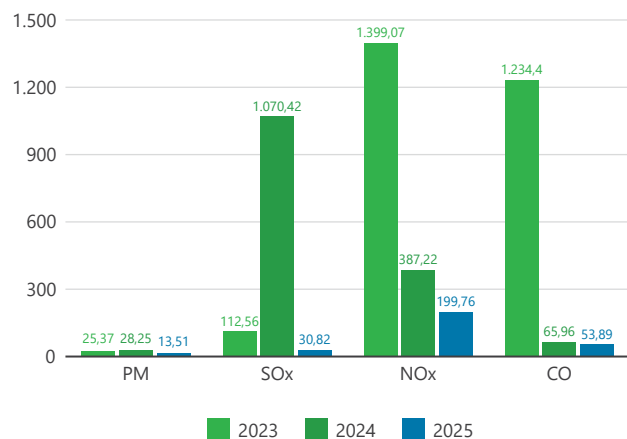
Beban Pencemar Udara Non GRK
Palembang LPG Plant (Ton)



Banggai Ammonia Plant

297,97 Ton / tons

Beban Pencemar Udara Non GRK
Banggai Ammonia Plant (Ton)





Emisi Zat Perusak Ozon (ODS) [GRI 305-6] Ozone-Depleting Substances (ODS) Emissions [GRI 305-6]

ESSA berkomitmen penuh untuk menjaga kelestarian lapisan ozon sebagai bagian dari upaya perlindungan atmosfer global. Selama periode pelaporan, Perseroan tidak menghasilkan maupun menggunakan zat perusak ozon (ODS) dalam seluruh kegiatan operasionalnya. Kami memastikan bahwa seluruh bahan kimia industri, terutama bahan pendingin (refrigerant) yang digunakan pada fasilitas pendingin ruangan maupun unit proses, telah memenuhi regulasi lingkungan yang berlaku dan memiliki Potensi Penipisan Ozon (ODP) nol. Langkah ini merupakan bagian dari operasional ramah lingkungan untuk memastikan ESSA tidak berkontribusi terhadap kerusakan lapisan ozon.

ESSA is fully committed to preserving the ozone layer as part of its efforts to protect the global atmosphere. During the reporting period, the Company did not produce or use any ozone-depleting substances (ODS) in its operations. ESSA ensures that all industrial chemicals, particularly refrigerants used in air conditioning systems and process units, comply with applicable environmental regulations and have zero Ozone Depletion Potential (ODP). This approach forms part of the Company's environmentally responsible operations, ensuring that ESSA does not contribute to ozone layer depletion.





Pengelolaan Air dan Efluen [POJK51 F.8][GRI 303]

Management of Water and Effluent

ESSA mengelola air dan efluen melalui pendekatan operasional yang terintegrasi, mulai dari pengambilan, penggunaan, pengolahan, hingga pelepasan kembali ke lingkungan. Pengelolaan ini mengacu pada regulasi nasional yang berlaku serta kebijakan internal perusahaan, termasuk Kebijakan Efisiensi Air dan Pengendalian Beban Pencemar Air. Melalui pendekatan tersebut, Perseroan berupaya mendukung efisiensi operasional sekaligus menjaga kualitas lingkungan di sekitar wilayah operasinya.

Pada 2025, sumber dan pola penggunaan air di masing-masing fasilitas tetap disesuaikan dengan karakteristik operasionalnya. Di Palembang LPG Plant (PLP), air yang digunakan berasal dari air tanah yang terlebih dahulu melalui proses pengolahan sebelum dimanfaatkan untuk kegiatan operasional. Sementara itu, di Banggai Ammonia Plant (BAP), kebutuhan air dipenuhi dari air laut, yang digunakan terutama untuk sistem pendinginan serta diolah melalui proses desalinasi untuk menghasilkan air bersih bagi kebutuhan proses dan non-proses. [GRI 303-3]

Air limbah proses dan domestik di masing-masing fasilitas diolah terlebih dahulu melalui fasilitas pengolahan yang tersedia sebelum dilepaskan ke badan air penerima. Hingga akhir periode pelaporan, tidak terdapat insiden ketidakpatuhan terhadap baku mutu air limbah yang berlaku. [GRI 303-4, 307-1]

Pengambilan dan Konsumsi Air [GRI 303-3, 303-5]

Pengelolaan pengambilan dan penggunaan air dengan mempertimbangkan karakteristik sumber daya air di masing-masing wilayah operasional, sehingga kebutuhan air untuk kegiatan produksi dapat dipenuhi tanpa menimbulkan tekanan berlebih terhadap ketersediaan air di lingkungan sekitar. Pengelolaan ini didukung oleh pemantauan operasional terintegrasi yang memungkinkan pencatatan debit air secara berkala serta evaluasi efisiensi penggunaan air. Selain itu, Perseroan melaksanakan audit air independen setiap tiga tahun sebagai bagian dari evaluasi pengelolaan air, dengan audit terakhir dilakukan pada 2023 dan audit berikutnya direncanakan pada 2026.

Pengelolaan air di masing-masing fasilitas disesuaikan dengan karakteristik operasionalnya. Di unit Palembang

ESSA manages water and effluents through an integrated operational approach, covering water abstraction, usage, treatment, and discharge back to the environment. This management refers to applicable national regulations as well as internal company policies, including the Water Efficiency and Water Pollution Load Control Policy. Through this approach, the Company aims to support operational efficiency while maintaining environmental quality in its surrounding operational areas.

In 2025, water sources and usage patterns at each facility continued to reflect their respective operational characteristics. At the Palembang LPG Plant (PLP), water is sourced from groundwater, which undergoes treatment prior to being used for operational activities. Meanwhile, at the Banggai Ammonia Plant (BAP), water demand is met through seawater, primarily used for cooling systems and further processed through desalination to produce clean water for both process and non-process needs. [GRI 303-3]

Process and domestic wastewater at each facility are treated through available treatment facilities before being discharged into receiving water bodies. As of the end of the reporting period, there were no incidents of non-compliance with applicable wastewater quality standards. [GRI 303-4, 307-1]

Water Withdrawal and Consumption [GRI 303-3, 303-5]

Water abstraction and usage are managed with consideration of the characteristics of water resources in each operational area, ensuring that water needs for production activities are met without placing excessive pressure on local water availability. This management is supported by an integrated operational monitoring system that enables periodic recording of water volumes and evaluation of water use efficiency. In addition, the Company conducts independent water audits every three years as part of its water management evaluation, with the most recent audit conducted in 2023 and the next scheduled for 2026.

Water management at each facility is tailored to its operational characteristics. At the Palembang LPG Plant,



LPG Plant, air diperoleh seluruhnya dari air tanah yang telah melalui proses pengolahan dan digunakan untuk kebutuhan non-proses. Pada 2025, konsumsi air di fasilitas ini tercatat sebesar 10,00 megaliter, meningkat sekitar 76,1% dibandingkan 5,68 megaliter pada 2024. Peningkatan ini terutama dipengaruhi oleh adanya kebutuhan operasional tambahan, termasuk pekerjaan pembersihan dan pemeliharaan fasilitas pendukung selama periode pelaporan. [GRI 303-3, 303-5]

Sementara itu, di unit Banggai Ammonia Plant, 100% pengambilan air berasal dari air laut yang dimanfaatkan untuk kebutuhan pendinginan dalam proses serta diolah melalui desalinasi untuk menghasilkan air tawar. Pada 2025, total pengambilan air tercatat sebesar 176.912,27 megaliter, menurun 2,9% dibandingkan 2024. Dari jumlah tersebut, sekitar 99,4% atau 175.871,54 megaliter digunakan untuk pendinginan, sedangkan sekitar 0,6% atau 1.040,74 megaliter diolah melalui proses desalinasi menjadi air bersih. Air bersih tersebut selanjutnya digunakan untuk kebutuhan proses sebesar 879,28 megaliter dan non-proses sebesar 161,46 megaliter. Dibandingkan tahun sebelumnya, total konsumsi air bersih hasil desalinasi menurun 2,4% dari 1.065,92 megaliter pada 2024 menjadi 1.040,74 megaliter pada 2025. [GRI 303-3, 303-5]

all water is sourced from groundwater, which undergoes treatment prior to use and is utilized for non-process purposes. In 2025, water consumption at this facility was recorded at 10.00 megaliters, representing an increase of approximately 76.1% compared to 5.68 megaliters in 2024. This increase was primarily driven by additional operational needs, including cleaning and maintenance activities for supporting facilities during the reporting period. [GRI 303-3, 303-5]

Meanwhile, at the Banggai Ammonia Plant, 100% of water abstraction is sourced from seawater, which is used for cooling purposes and further processed through desalination to produce freshwater. In 2025, total water abstraction was recorded at 176,912.27 megalitres, a decrease of 2.9% compared to 2024. Of this amount, approximately 99.4% or 175,871.54 megaliters was used for cooling, while around 0.6% or 1,040.74 megaliters was processed through desalination into clean water. This freshwater was subsequently used for process needs amounting to 879.28 megalitres and non-process needs of 161.46 megalitres. Compared to the previous year, total consumption of desalinated freshwater decreased by 2.4%, from 1,065.92 megalitres in 2024 to 1,040.74 megalitres in 2025. [GRI 303-3, 303-5]

Pengambilan dan Konsumsi Air Water Withdrawal and Consumption



100% sumber pengambilan air unit Palembang LPG Plant dari air tanah

100% of the water source for the Palembang LPG Plant unit is **groundwater**.



10,0 ML konsumsi air untuk non proses di 2025

10.0 ML of non-process water consumption in 2025.



100% sumber pengambilan air unit Banggai Ammonia Plant dari air laut

100% of the water source for the Banggai Ammonia Plant unit is **seawater**.



1.040,74% konsumsi air proses dan non proses di 2025

1,040.74% of processed and non-process water consumption in 2025.

99,4% Proses Pendinginan | Cooling Process

0,06% Proses Desalinasi | Desalination Process



Dari Air Laut Menjadi Air Operasional [GRI 303-1, 303-3][POJK-F.5] From Seawater to Operational Water [GRI 303-1, 303-3][POJK-F.5]

Beroperasi di wilayah pesisir Kabupaten Banggai, Banggai Ammonia Plant memanfaatkan air laut sebagai sumber utama air operasional. Pendekatan ini memungkinkan fasilitas memenuhi kebutuhan air untuk proses produksi dan utilitas tanpa bergantung pada sumber air tawar di sekitar wilayah operasi.

Air laut diambil melalui fasilitas sea water intake dan dimanfaatkan dalam dua alur utama. Sebagian besar digunakan dalam sistem pendinginan untuk mendukung stabilitas operasi peralatan produksi, sedangkan sebagian lainnya melalui proses desalinasi di unit *Sea Water Reverse Osmosis (SWRO)* untuk menghasilkan air bersih yang selanjutnya digunakan untuk kebutuhan proses, utilitas, dan domestik.

Melalui pendekatan ini, pemanfaatan air di fasilitas dilakukan secara terencana sesuai kebutuhan operasional, sekaligus mendukung pengelolaan sumber daya air yang lebih bertanggung jawab di wilayah sekitar.

Located in the coastal area of Banggai Regency, the Banggai Ammonia Plant utilizes seawater as its primary source of operational water. This approach enables the facility to meet water requirements for production processes and utilities without relying on local freshwater resources.

Seawater is abstracted through a seawater intake facility and utilized through two main streams. The majority is used in the cooling system to maintain the stability of production equipment operations, while the remaining portion undergoes desalination through the *Sea Water Reverse Osmosis (SWRO)* unit to produce clean water. This treated water is then used for process, utility, and domestic purposes.

Through this approach, water utilization at the facility is carefully planned in accordance with operational needs, while also supporting more responsible water resource management in the surrounding area.

Alur Air di Operasi Unit Banggai Ammonia Plant Water Flow in Banggai Ammonia Plant Operations

Untuk Air Pendingin Cooling Water



Air Laut
Seawater



Pendinginan
Cooling Process



Sea Water Outfall
Sea Water Outfall

Untuk Proses Desalinasi Desalination Process



Air Laut
Seawater



Sea Water Reverse Osmosis
(SWRO)
Sea Water Reverse Osmosis
(SWRO)



Penggunaan Proses
dan Non-Proses
Process and Non-Process



Sewage Treatment Plant (STP)/
Final Check Basin (FCB)
Sewage Treatment Plant (STP) / Final
Check Basin (FCB)



Pembuangan
Discharge



Pembuangan dan Kualitas Efluen [POJK-F.13] [GRI 303-

2, 303-4, 307-1]

Di unit Banggai Ammonia Plant, total pelepasan efluen pada 2025 tercatat sebesar 172.984,82 megaliter, menurun 2,9% dibandingkan 2024. Dari total tersebut, sekitar 99,87% atau 172.754,83 megaliter dilepaskan ke laut dan berasal dari air sirkulasi pendinginan, sedangkan sekitar 0,13% atau 229,99 megaliter dilepaskan ke Sungai Musolang. Untuk memastikan kualitas air limbah memenuhi baku mutu yang berlaku, Perseroan melakukan pengolahan dan pemantauan efluen secara berkala melalui Sewage Treatment Plant (STP) dan Final Check Basin (FCB), dengan parameter yang dipantau meliputi BOD, COD, TSS, minyak dan lemak, serta amoniak. Pada 2025, total beban pencemaran efluen di Banggai Ammonia Plant tercatat sebesar 10,80 ton, relatif stabil dibandingkan 11,81 ton pada 2024.

Di samping itu, kualitas pelepasan air sirkulasi pendinginan ke laut juga dipantau melalui sea water outlet pit dengan parameter utama yang meliputi pH, salinitas, suhu, klorin bebas (Cl₂), dan debit, sesuai dengan ketentuan baku mutu yang berlaku. Secara keseluruhan, pengelolaan efluen di fasilitas ini tetap terkendali, dan hingga akhir periode pelaporan tidak terdapat insiden ketidakpatuhan terhadap baku mutu air limbah yang berlaku.

Unit Palembang LPG Plant tidak menggunakan air dalam proses produksi sehingga tidak menghasilkan air limbah proses yang signifikan. Air buangan yang dikelola di fasilitas ini terutama berasal dari penangkap minyak (oil catcher), dengan total pelepasan ke badan air di sekitar pabrik sebesar 0,32 ML pada 2025, turun 12,29% dibandingkan 2024. Sebelum dilepaskan, air tersebut dipantau untuk memastikan kualitasnya memenuhi ketentuan dan baku mutu yang berlaku. Di 2025, pengelolaan air buangan di fasilitas ini tetap terkendali dan sesuai dengan persyaratan yang ditetapkan.

Effluent Discharge and Quality [POJK-F.13] [GRI 303-2, 303-4,

307-1]

At the Banggai Ammonia Plant, total effluent discharge in 2025 was recorded at 172,984.82 megaliters, representing a decrease of 2.9% compared to 2024. Of this total, approximately 99.87% or 172,754.83 megaliters was discharged into the sea and originated from cooling water circulation, while around 0.13% or 229.99 megaliters was discharged into the Musolang River. To ensure that wastewater quality meets applicable standards, the Company conducts regular treatment and monitoring through the Sewage Treatment Plant (STP) and Final Check Basin (FCB), with monitored parameters including BOD, COD, TSS, oil and grease, and ammonia. In 2025, the total effluent pollution load at Banggai Ammonia Plant was recorded at 10.80 tons, relatively stable compared to 11.81 tons in 2024.

In addition, the quality of cooling water discharged into the sea is monitored through the seawater outlet pit, with key parameters including pH, salinity, temperature, free chlorine (Cl₂), and flow rate, in accordance with applicable regulatory standards. Overall, effluent management at this facility remained well-controlled, and as of the end of the reporting period, there were no incidents of non-compliance with applicable wastewater quality standards.

The Palembang LPG Plant does not use water in its production processes and therefore does not generate significant process wastewater. Wastewater managed at this facility primarily originates from the oil catcher, with total discharge to surrounding water bodies recorded at 317.5 megaliters in 2025, a decrease of 12.29% compared to 2024. Prior to discharge, the water is monitored to ensure compliance with applicable quality standards. In 2025, wastewater management at this facility remained well-controlled and in accordance with established requirements.

Pada tahun 2025, tidak terdapat kejadian tumpahan signifikan dalam seluruh kegiatan operasional. [POJK-F.15][GRI 306-3]

In 2025, there were no significant spill incidents across all operational activities. [POJK-F.15][GRI 306-3]



Total Pelepasan Efluen ke Badan Air di 2025 Total Effluent Discharge to Water Bodies in 2025



Palembang LPG Plant

0,32 ML

↓ 11,11% dibandingkan 2024

↓ 11.11% compared to 2024



100% anak sungai (drainase) sekitar pabrik
100% of the river body around the factory



Banggai Ammonia Plant

172.984,82 ML

↓ 2,9% dibanding 2024

↓ 2.9% compared to 2024



99,87% Air laut
99.87% Seawater



0,13% Sungai Musolang
0.13% Musolang River

Pengelolaan Limbah [POJK-F.13, F.14][GRI 306]

ESSA mengelola limbah sebagai bagian dari pengendalian dampak lingkungan sekaligus efisiensi operasional. Limbah yang dihasilkan mencakup proses produksi dan aktivitas pendukung, sehingga pengelolaan dilakukan melalui pendekatan terintegrasi dengan mengedepankan prinsip waste hierarchy (reduce, reuse, recycle/3R) sebelum penanganan akhir.

Pendekatan ini bertujuan meminimalkan timbulan limbah dari sumbernya, mengoptimalkan pemanfaatan kembali material, serta memastikan limbah yang tidak dapat dimanfaatkan dikelola secara aman melalui pihak berizin sesuai ketentuan regulasi.

Pada 2025, Perseroan menyesuaikan pengelompokan limbah dalam pelaporan agar selaras dengan ketentuan regulator, dengan memperjelas perbedaan antara sampah domestik dan limbah non-B3 sesuai klasifikasi yang berlaku.

Waste Management [POJK-F.13, F.14][GRI 306]

ESSA manages waste as part of its efforts to control environmental impacts while enhancing operational efficiency. Waste generated from production processes and supporting activities is managed through an integrated approach that prioritizes the waste hierarchy principles (reduce, reuse, recycle/3R) prior to final disposal.

This approach aims to minimize waste generation at the source, optimize the reuse of materials, and ensure that waste which cannot be recovered is handled safely by licensed third parties in accordance with applicable regulatory requirements.

In 2025, the Company adjusted the classification of waste in its reporting to align with regulatory requirements, by clarifying the distinction between domestic waste and non-hazardous waste in accordance with the applicable classification standards.



Klasifikasi dan Pendekatan Pengelolaan Limbah ESSA Waste Classification and Management Approach

Limbah B3 (Berbahaya) Hazardous Waste

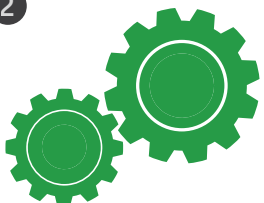
1



Limbah Proses & Utilitas
Process & Utility Waste

- Katalis bekas | *Spent catalyst*
- Sludge IPAL | *Wastewater sludge*
- Residu proses | *Process residue*
- Refraktori bekas | *Spent refractory*

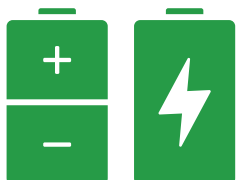
2



Limbah Operasional & Pemeliharaan
Operational & Maintenance Waste

- Minyak pelumas bekas | *Used oil*
- Kemasan terkontaminasi B3 | *Contaminated packaging*
- Kain majun bekas | *Contaminated rags*
- Filter bekas | *Used filter*

3



Limbah Elektronik & Peralatan
Electronic & Equipment Waste

- Aki/baterai bekas | *Used batteries*
- Lampu bekas | *Used lamps*
- Peralatan elektronik | *E-waste*

4



Limbah Laboratorium & Bahan Kimia
Laboratory & Chemical Waste

- Bahan kimia kedaluwarsa | *Expired chemicals*
- Limbah laboratorium | *Laboratory waste*
- Produk farmasi / *Pharmaceutical waste*

Alur Pengelolaan Management Flow



Disimpan dan ditangani di fasilitas terkontrol
Stored and Handled in controlled facilities



Diserahkan ke pihak ketiga berizin
Handled by licensed third parties



Pengolahan/pemusnahan sesuai regulasi
Regulated treatment/disposal

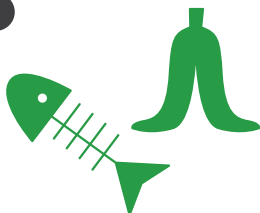


Klasifikasi dan Pendekatan Pengelolaan Limbah ESSA Waste Classification and Management Approach

Sampah Domestik (Non-B3)

Domestic Waste (Non-hazardous)

1



Organik/Organic

- Sisa makanan | *Food waste*
- Sampah taman | *Garden Waste*

Pendekatan Pengelolaan

Management Approach



Pengomposan | *Composting*



Dimanfaatkan kembali sebagai nutrisi tanah | *Reused as soil nutrients*

2



Anorganik/Inorganic

- Kertas | *Paper*
- Plastik | *Plastic*
- Kemasan | *Packaging*

Pendekatan Pengelolaan

Management Approach



Reduce (*digitalisasi*)



Reuse | *recycle*



Residu → TPA | *Residuals to Landfill*

3



Recycle

- Botol air mineral | *mineral water bottles*

Pendekatan Pengelolaan

Management Approach



Pengumpulan terpilah | *Segregated collection*

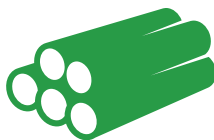


Penyerahan ke pihak ketiga | *Collected by third parties*



Daur ulang | *Recycled into new materials*

4



Inert

- Kayu | *wood*
- Batu | *stones*
- Tanah | *soil*

Pendekatan Pengelolaan

Management Approach



Pemanfaatan kembali (khusus kayu) | *Reused (primarily wood)*



Di Banggai Ammonia Plant, total timbulan limbah pada 2025 tercatat sebesar 242,87 ton, menurun sekitar 17,56% dibandingkan 2024. Penurunan ini terutama dipengaruhi oleh berkurangnya timbulan limbah B3 sebesar 35,8%, menjadi 104,43 ton. Sementara itu, timbulan sampah domestik (non-B3) meningkat sekitar 4,9% menjadi 138,44 ton pada 2025.

Adapun di Palembang LPG Plant, total timbulan limbah pada 2025 tercatat sebesar 27,00 ton, yang seluruhnya berupa limbah B3. Sementara itu, data timbulan sampah domestik (non-B3) tahun 2025 belum disajikan, mengingat pencatatan administrasi baru dimulai pada Juni 2025, meskipun kegiatan pengelolaan telah dilakukan sejak lama.

At the Banggai Ammonia Plant, total waste generation in 2025 was recorded at 242.87 tons, representing a decrease of approximately 17.56% compared to 2024. This decline was primarily driven by a 35.8% reduction in hazardous waste (B3), which decreased to 104.43 tons. Meanwhile, domestic (non-hazardous) waste increased by approximately 4.9% to 138.44 tons in 2025.

At the Palembang LPG Plant, total waste generation in 2025 was recorded at 27.00 tons, all of which consisted of hazardous waste (B3). Meanwhile, data on domestic (non-hazardous) waste generation for 2025 has not been presented, as administrative recording only commenced in June 2025, despite waste management practices having been implemented for a long time.

Timbulan Limbah PT PAU - Banggai Ammonia Plant [GRI 306-1][GRI 306-3]

Waste Generated PT PAU - Banggai Ammonia Plant [GRI 306-1][GRI 306-3]

Total Timbulan Limbah (B3 dan Non-B3) 2025

Total Waste Generation (Hazardous and Non-Hazardous) 2025



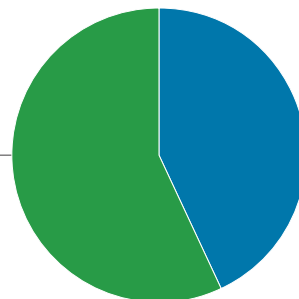
242,87 ton
242.87 tons

↓ **17,56% dari 2024 (294,63 ton)** | ↓ 17.56% compared to 2024 (294.63 tons)

Persentase Timbulan Limbah (B3 dan Non-B3) 2025

Waste Generation Composition (Hazardous and Non-Hazardous) 2025

Sampah Domestik (Non-B3)
Domestic Waste (Non-hazardous)
57,0%



Limbah B3
Hazardous Waste
43,0%



Limbah B3 [GRI 306-1][GRI 306-3]

Hazardous Waste [GRI 306-1][GRI 306-3]

Timbulan Limbah B3 2025 [GRI 306-1][GRI 306-3] Hazardous Waste Generation 2025 [GRI 306-1][GRI 306-3]



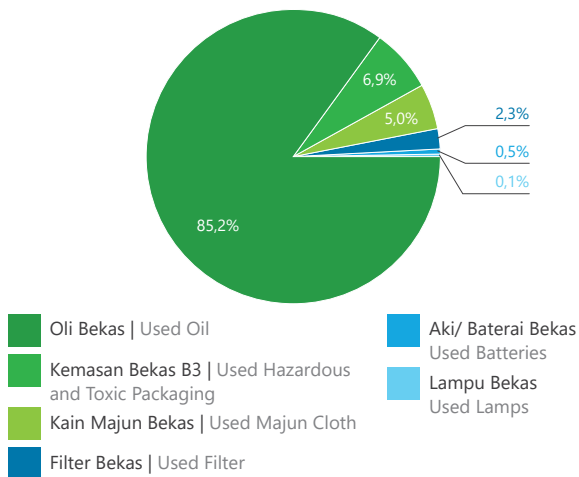
Palembang LPG Plant
27,00 ton | 27.00 tons

↓ **5,92% dibandingkan 2024 (28,70 ton)**
↓ 5.92% compared to 2024 (28.70 tons)



Mayoritas limbah B3 (85,2%) adalah oli bekas
The majority of hazardous waste (85.2%) consists of used oil

Limbah B3 2025
Palembang LPG Plant (Ton)



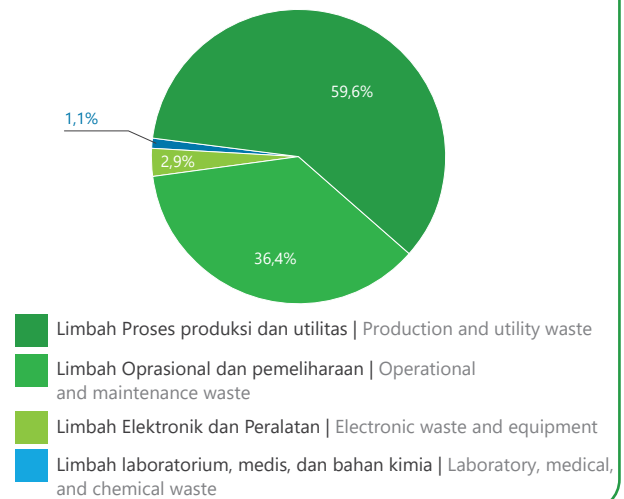
Banggai Ammonia Plant
104,43 ton | 104.43 tons

↓ **35,79% dibandingkan 2024 (162,63 ton)**
↓ 35.79% compared to 2024 (162.63 tons)



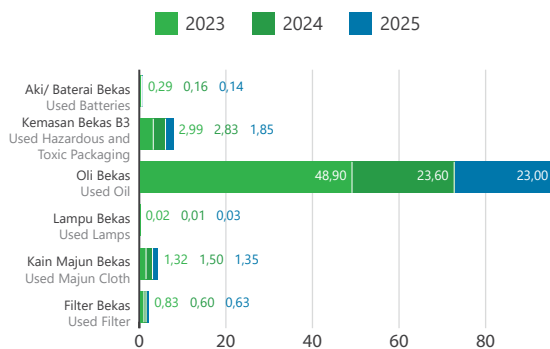
Mayoritas limbah B3 (59,4%) berasal dari limbah proses produksi dan utilitas
The majority of hazardous waste (59.4%) originates from production process and utilities waste

Limbah B3 2025
Banggai Ammonia Plant (Ton)

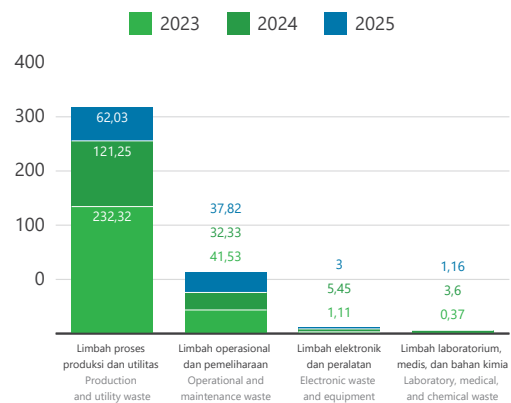


Timbulan Limbah B3 Sesuai Jenis Limbah [GRI 306-1][GRI 306-3] Hazardous Waste (B3) Generated by Waste Type [GRI 306-1][GRI 306-3]

Palembang LPG Plant (Ton)



Banggai Ammonia Plant (Ton)





Timbulan limbah B3 dihasilkan dari berbagai aktivitas operasional, yang mencakup proses produksi dan utilitas, kegiatan operasional dan pemeliharaan, penggunaan peralatan dan komponen elektronik, serta aktivitas laboratorium dan penanganan bahan kimia. Dengan karakteristik sumber yang berbeda di tiap fasilitas, komposisi limbah B3 yang dihasilkan juga mencerminkan kebutuhan operasional masing-masing unit. Seluruh limbah B3 dikelola melalui pihak ketiga berizin untuk memastikan penanganan yang aman dan sesuai dengan ketentuan regulasi.

Di Palembang LPG Plant, timbulan limbah B3 pada 2025 tercatat sebesar 27,00 ton, menurun tipis dibandingkan 2024. Timbulan limbah B3 di fasilitas ini masih didominasi oleh oli bekas (85,2%), sementara sisanya terutama terdiri atas kemasan bekas B3 (6,9%), kain majun bekas (5,0%), serta jenis limbah B3 lainnya dalam proporsi yang relatif kecil, seperti filter bekas, aki/baterai bekas, dan lampu bekas. Komposisi ini menunjukkan bahwa limbah B3 yang dihasilkan terutama berasal dari kegiatan operasional dan pemeliharaan fasilitas.

Sementara itu, timbulan limbah B3 di Banggai Ammonia Plant pada 2025 tercatat sebesar 104,43 ton, menurun sekitar 35,8% dibandingkan 2024. Penurunan ini terutama dipengaruhi oleh berkurangnya limbah dari proses produksi dan utilitas sebesar 48,84%, dari 121,25 ton menjadi 62,03 ton. Kelompok ini tetap menjadi kontributor terbesar, dengan porsi sekitar 59,4% dari total limbah B3, diikuti oleh limbah operasional dan pemeliharaan sebesar 37,82 ton atau sekitar 36,2%. Adapun limbah dari elektronik dan peralatan serta laboratorium, medis, dan bahan kimia tercatat dalam jumlah yang relatif kecil.

Seluruh timbulan limbah B3 yang dihasilkan selama tahun pelaporan, baik di Palembang LPG Plant maupun Banggai Ammonia Plant, diserahkan kepada pihak ketiga berizin untuk dikelola sesuai dengan ketentuan yang berlaku.

Hazardous waste (B3) is generated from various operational activities, including production and utility processes, operations and maintenance activities, the use of equipment and electronic components, as well as laboratory activities and chemical handling. Given the differing characteristics of sources at each facility, the composition of hazardous waste generated also reflects the specific operational needs of each unit. All hazardous waste is managed through licensed third parties to ensure safe handling and compliance with regulatory requirements.

At the Palembang LPG Plant, hazardous waste generation in 2025 was recorded at 27.00 tons, slightly decreasing compared to 2024. The hazardous waste generated at this facility is still dominated by used oil (85.2%), while the remainder mainly consists of hazardous waste packaging (6.9%), used rags (5.0%), and other types of hazardous waste in relatively small proportions, such as used filters, used batteries, and used lamps. This composition indicates that the hazardous waste generated primarily originates from operational and maintenance activities.

Meanwhile, hazardous waste generation at the Banggai Ammonia Plant in 2025 was recorded at 104.43 tons, representing a decrease of approximately 35.8% compared to 2024. This decline was mainly driven by a reduction in waste from production and utility processes by 48.84%, from 121.25 tons to 62.03 tons. This category remains the largest contributor, accounting for approximately 59.4% of total hazardous waste, followed by operational and maintenance waste at 37.82 tons or around 36.2%. Waste from electronics and equipment, as well as laboratory, medical, and chemical sources, was recorded in relatively small amounts.

All hazardous waste generated during the reporting year, both at the Palembang LPG Plant and the Banggai Ammonia Plant, was handed over to licensed third parties for management in accordance with applicable regulations.

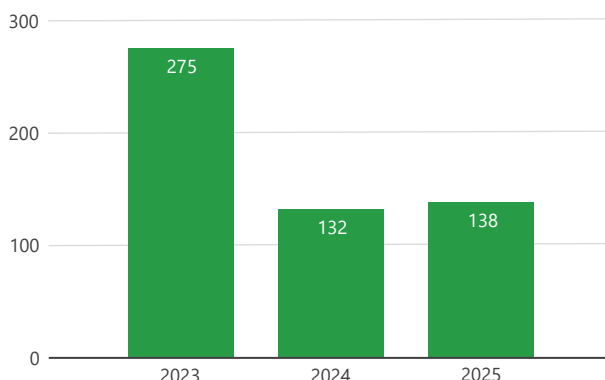


Sampah Domestik (Non-B3) [GRI 306-1][GRI 306-3] [GRI 306-4][GRI 306-5] Domestic Waste (Non-hazardous) [GRI 306-1][GRI 306-3] [GRI 306-4][GRI 306-5]

Timbulan Sampah Domestik 2025 - Banggai Ammonia Plant Domestic Waste Generation in 2025 – Banggai Ammonia Plant

138,44 ton

↑ 4,88 dibandingkan 2024 | ↑ 4,88 compared to 2024



Timbulan Sampah Domestik (Non-B3) Sesuai Jenis Limbah Non-hazardous Waste Generated by Waste Type

Organik
Organic

43

ton | tons

Recycle

0

ton | tons

Anorganik
Inorganic

92,98

ton | tons

Inert

2,46

ton | tons

Sampah domestik di Banggai Ammonia Plant terutama berasal dari aktivitas perkantoran, fasilitas pendukung, dan kegiatan operasional sehari-hari. Pengelolaannya mengacu pada prinsip hierarki limbah (3R: *Reduce, Reuse, Recycle*) dengan mengedepankan upaya pengurangan dari sumber, pemanfaatan kembali, serta pengalihan sampah dari pembuangan apabila memungkinkan. [GRI 306-4]

Domestic waste at the Banggai Ammonia Plant primarily originates from office activities, supporting facilities, and daily operational activities. Its management follows the waste hierarchy principles (3R: *Reduce, Reuse, Recycle*), prioritizing waste reduction at the source, material reuse, and diversion from disposal wherever possible. [GRI 306-4]

Pada 2025, total timbulan sampah domestik di Banggai

In 2025, total domestic waste generation at the Banggai



Ammonia Plant tercatat sebesar 138,44 ton, meningkat 4,88% dibandingkan 2024. Komposisinya masih didominasi oleh sampah anorganik sebesar 92,98 ton atau sekitar 67,2% dari total timbulan sampah domestik, diikuti oleh sampah organik sebesar 43,00 ton atau sekitar 31,1%, sementara sampah inert hanya menyumbang porsi yang relatif kecil, yaitu sekitar 1,8%. Dibandingkan tahun sebelumnya, peningkatan total timbulan terutama dipengaruhi oleh kenaikan sampah organik, sedangkan sampah anorganik dan inert menunjukkan penurunan.

Pada saat yang sama, jumlah sampah yang dialihkan dari pembuangan meningkat signifikan dari 13 ton pada 2024 menjadi 30,18 ton pada 2025. Peningkatan ini terutama didukung oleh pengelolaan sampah organik melalui pengomposan, serta pemanfaatan sebagian sampah inert, khususnya kayu, untuk penggunaan kembali pada kebutuhan pendukung operasional. Adapun sampah yang tidak dapat dimanfaatkan lebih lanjut dikelola melalui mekanisme pembuangan sesuai ketentuan operasional dan persyaratan pengelolaan lingkungan yang berlaku.

[GRI 306-4][GRI 306-5]

Sementara itu, pengungkapan data sampah domestik untuk Palembang LPG Plant belum disajikan pada periode pelaporan 2025 karena pencatatan baru mulai dilakukan pada tahun tersebut. Perseroan menargetkan pengungkapan yang lebih lengkap pada periode pelaporan mendatang seiring dengan tersedianya data yang telah merepresentasikan satu periode pencatatan penuh.

Ammonia Plant was recorded at 138.44 tons, representing an increase of 4.88% compared to 2024. The composition remained dominated by inorganic waste at 92.98 tons, accounting for approximately 67.2% of total domestic waste, followed by organic waste at 43.00 tons or around 31.1%, while inert waste contributed a relatively small share of approximately 1.8%. Compared to the previous year, the increase in total waste generation was primarily driven by higher organic waste, while inorganic and inert waste showed a declining trend.

At the same time, the volume of waste diverted from disposal increased significantly from 13 tons in 2024 to 30.18 tons in 2025. This improvement was mainly supported by the management of organic waste through composting, as well as the reuse of certain inert waste, particularly wood, for supporting operational needs. Waste that could not be further utilized was managed through disposal mechanisms in accordance with operational procedures and applicable environmental management requirements. [GRI 306-4][GRI 306-5]

Meanwhile, the disclosure of domestic waste data for the Palembang LPG Plant is not yet presented for the 2025 reporting period, as data recording only commenced during that year. The Company aims to provide more comprehensive disclosure in future reporting periods once the data reflects a full reporting cycle.





Keanekaragaman Hayati [POJK-F.9]

Biodiversity

ESSA memandang perlindungan keanekaragaman hayati sebagai bagian dari komitmen lingkungan perusahaan. Meskipun kegiatan operasional Perseroan tidak berlokasi di kawasan lindung atau area dengan nilai keanekaragaman hayati tinggi, ESSA tetap menerapkan pendekatan kehati-hatian melalui identifikasi potensi interaksi dengan lingkungan sekitar dan pemantauan berkala terhadap kondisi ekosistem. Sebagai bagian dari komitmen yang lebih luas terhadap keberlanjutan lingkungan, Perseroan juga menjalankan sejumlah inisiatif konservasi di sekitar wilayah operasional. [GRI 101-4][GRI 101-7]

Konservasi Keanekaragaman Hayati [POJK-F.10]

ESSA menjalankan berbagai inisiatif konservasi di sekitar wilayah operasional yang mencakup perlindungan spesies dan pemulihan ekosistem. Pendekatan konservasi yang diterapkan mengintegrasikan aspek perlindungan habitat, penguatan fungsi ekosistem, serta keterlibatan pemangku kepentingan. ESSA memastikan bahwa setiap inisiatif yang dijalankan berbasis pada kondisi lingkungan setempat, sehingga intervensi yang dilakukan relevan dan memberikan dampak yang optimal.

Dalam pelaksanaannya, kegiatan konservasi dilakukan melalui kolaborasi dengan berbagai pihak, termasuk instansi pemerintah, lembaga teknis, serta masyarakat lokal. Pendekatan kolaboratif ini menjadi kunci dalam memastikan keberlanjutan program, mengingat pengelolaan keanekaragaman hayati tidak dapat dilakukan secara terpisah dari konteks sosial dan ekonomi masyarakat di sekitar wilayah operasional.

Selain itu, ESSA juga menekankan pentingnya penguatan kapasitas lokal sebagai bagian dari strategi konservasi jangka panjang. Melalui pelibatan masyarakat dalam kegiatan konservasi, perusahaan mendorong terbentuknya kesadaran dan kepemilikan bersama terhadap upaya pelestarian lingkungan, sehingga program yang dijalankan tidak bersifat sementara, melainkan berkelanjutan.

ESSA views biodiversity protection as an integral part of its environmental commitment. Although the Company's operations are not located within protected areas or regions with high biodiversity value, ESSA adopts a precautionary approach by identifying potential interactions with the surrounding environment and conducting regular ecosystem monitoring. As part of its broader environmental sustainability commitment, the Company also implements various conservation initiatives in areas surrounding its operations. [GRI 101-4][GRI 101-7]

Biodiversity Conservation [POJK-F.10]

ESSA carries out a range of conservation initiatives in areas around its operations, covering both species protection and ecosystem restoration. Its conservation approach integrates habitat protection, ecosystem function enhancement, and stakeholder engagement. ESSA ensures that all initiatives are tailored to local environmental conditions, enabling interventions to remain relevant and deliver optimal impact.

In implementation, conservation activities are conducted through collaboration with various stakeholders, including government agencies, technical institutions, and local communities. This collaborative approach is essential to ensuring program sustainability, as biodiversity management cannot be separated from the social and economic context of communities surrounding operational areas.

In addition, ESSA emphasizes strengthening local capacity as part of its long-term conservation strategy. By actively involving communities in conservation activities, the Company fosters environmental awareness and shared ownership, ensuring that conservation efforts are sustained over time rather than temporary.



Konservasi Burung Maleo Maleo Bird Conservation



430 Burung Maleo dilepasliarkan/ sepanjang tahun 2016-2025
Maleo Bird released (2026-2025)

ESSA berkontribusi pada pelestarian burung Maleo (*Macrocephalon maleo*), salah satu spesies endemik Sulawesi yang dilindungi, melalui program konservasi ex-situ yang mencakup penangkaran, pemantauan, dan pelepasliaran ke habitat alaminya. Program ini dijalankan secara kolaboratif bersama institusi akademik dan pemangku kepentingan terkait sebagai bagian dari dukungan Perseroan terhadap pelestarian keanekaragaman hayati dan pencapaian Tujuan Pembangunan Berkelanjutan, khususnya Tujuan 15: Ekosistem Daratan. [GRI 101-2]

Sejak 2016 hingga 2025, program ini telah berhasil melepaskan 430 individu burung Maleo ke habitat alaminya. Pada 2025, Perseroan melepaskan 46 individu Maleo, yang mencerminkan keberlanjutan pelaksanaan program serta pengelolaan konservasi yang semakin baik. Fokus inisiatif ini tidak hanya pada jumlah individu yang dilepasliarkan, tetapi juga pada kualitas proses konservasi, termasuk kesiapan satwa untuk beradaptasi kembali di alam dan keberhasilan siklus penangkaran, yang merupakan bagian dari pemantauan perubahan kondisi keanekaragaman hayati. [GRI 101-7]

Upaya tersebut turut diperkuat melalui kegiatan penyadartahuan kepada masyarakat. Pada 27 Maret 2025, Perseroan menyelenggarakan sosialisasi konservasi Maleo di lingkungan perguruan tinggi untuk meningkatkan pemahaman generasi muda mengenai pentingnya pelestarian lingkungan. Kegiatan ini diharapkan dapat mendorong peran aktif peserta dalam menumbuhkan kesadaran lingkungan di masyarakat.

Selain itu, Perseroan juga mendukung pengembangan inovasi dalam metode pemeliharaan ex-situ burung Maleo yang telah memperoleh sertifikat paten sederhana dari Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia. Pengakuan ini menunjukkan kontribusi ESSA dalam mendorong praktik konservasi yang lebih terstandarisasi dan berkelanjutan.



46 Burung Maleo dilepasliarkan di tahun 2025
Maleo Bird released in 2025

ESSA contributes to the conservation of the Maleo bird (*Macrocephalon maleo*), an endemic and protected species of Sulawesi, through an ex-situ conservation program that includes breeding, monitoring, and release into its natural habitat. This program is implemented collaboratively with academic institutions and relevant stakeholders as part of the Company's support for biodiversity conservation and the achievement of the Sustainable Development Goals, particularly Goal 15: Life on Land. [GRI 101-2]

From 2016 to 2025, the program has successfully released 430 Maleo birds into the wild. In 2025 alone, the Company released 46 individuals, reflecting the continuity of the program and improvements in conservation management. The initiative focuses not only on the number of birds released but also on the quality of the conservation process, including the animals' readiness to readapt to the wild and the success of captive breeding cycles. [GRI 101-7]

These efforts are further strengthened through awareness-raising activities. On March 27, 2025, the Company conducted a Maleo conservation outreach program at a university to enhance youth understanding of environmental conservation. This initiative is expected to encourage participants to take an active role in promoting environmental awareness within their communities.

In addition, the Company supports innovation in ex-situ Maleo conservation methods, which has received a simple patent certificate from the Ministry of Law and Human Rights of the Republic of Indonesia. This recognition highlights ESSA's contribution to advancing more standardized and sustainable conservation practices.



Perlindungan dan Pemulihan Ekosistem Pesisir

ESSA menyadari bahwa kegiatan operasionalnya memiliki interaksi dengan ekosistem perairan, baik laut maupun badan air permukaan, khususnya melalui penggunaan air laut untuk utilitas operasional dan pelepasan air limbah hasil olahan. [GRI 101-4]

Meskipun seluruh pelepasan air telah melalui proses pengolahan dan memenuhi baku mutu yang ditetapkan serta tidak mengandung bahan kimia tambahan, ESSA tetap memandang penting untuk mengelola potensi dampak tersebut secara bertanggung jawab. Pendekatan ini mencerminkan komitmen perusahaan untuk tidak hanya memenuhi ketentuan regulasi, tetapi juga menjaga keseimbangan ekosistem pesisir dan laut di sekitar wilayah operasional. [GRI 101-2]

Sebagai bagian dari upaya tersebut, ESSA mengembangkan inisiatif berbasis alam (nature-based solutions) yang berfokus pada pemulihan ekosistem pesisir. Salah satu program yang dijalankan adalah rehabilitasi mangrove melalui Program MORO (Mangrove untuk Restorasi Oseanik), yang bertujuan memperkuat fungsi ekologis kawasan pesisir sekaligus memberikan manfaat sosial bagi masyarakat setempat.

Coastal Ecosystem Protection and Restoration

ESSA recognizes that its operations interact with aquatic ecosystems, including marine and surface water bodies, particularly through the use of seawater for operational utilities and the discharge of treated wastewater. [GRI 101-4]

Although all discharged water undergoes treatment, complies with applicable quality standards, and contains no additional chemical substances, ESSA considers it essential to responsibly manage potential environmental impacts. This approach reflects the Company's commitment not only to regulatory compliance but also to maintaining the balance of coastal and marine ecosystems surrounding its operational areas. [GRI 101-2]

As part of this effort, ESSA develops nature-based solutions focused on coastal ecosystem restoration. One of its key initiatives is mangrove rehabilitation through the MORO Program (Mangrove for Oceanic Restoration), which aims to strengthen the ecological function of coastal areas while also delivering social benefits to local communities.





Program MORO (Mangrove untuk Restorasi Oseanik)

Lokasi Kegiatan: Kabupaten Banggai, Sulawesi Selatan

Location: Banggai Regency, South Sulawesi

Program MORO (Mangrove untuk Restorasi Oseanik) merupakan wujud pendekatan berbasis alam yang dikembangkan ESSA dalam memperkuat ketahanan ekosistem pesisir, sekaligus menciptakan nilai bersama bagi masyarakat sekitar.

Capaian Ekologis

- Penanaman 2.400 batang mangrove
- Mendukung pemulihan ekosistem pesisir
- Meningkatkan keanekaragaman hayati di wilayah sekitar

Capaian Sosial

- Pembentukan kelompok masyarakat pesisir
- Pengembangan kegiatan pembibitan mangrove secara mandiri
- Kolaborasi dengan berbagai pemangku kepentingan

Melalui program ini, ESSA tidak hanya berkontribusi pada pemulihan lingkungan, tetapi juga mendorong keterlibatan aktif masyarakat, sehingga upaya konservasi dapat berjalan secara berkelanjutan dan berbasis lokal.

The MORO Program represents ESSA's nature-based approach to strengthening coastal ecosystem resilience while creating shared value for surrounding communities.

Ecological Achievements

- Planting of 2,400 mangrove trees
- Supporting coastal ecosystem restoration
- Enhancing biodiversity in surrounding areas

Social Achievements

- Establishment of coastal community groups
- Development of independent mangrove nurseries
- Collaboration with multiple stakeholders

Through this program, ESSA not only contributes to environmental restoration but also promotes active community involvement, ensuring that conservation efforts are locally driven and sustainable.







Pengelolaan Sumber Daya Manusia

Human Resource Management





Pendekatan Pengelolaan SDM [GRI 3-3, 2-23, 2-24]

Human Resources Management Approach

Sumber daya manusia merupakan fondasi penting bagi keberlangsungan operasional ESSA, khususnya untuk menjaga keandalan operasi, keselamatan kerja, kepatuhan, dan pencapaian kinerja Perseroan secara berkelanjutan. Karena itu, pengelolaan SDM dilakukan secara terstruktur untuk memastikan kesiapan organisasi dan pengembangan kompetensi yang selaras dengan kebutuhan bisnis yang terus berkembang.

Pengelolaan SDM ESSA dilaksanakan berdasarkan kerangka tata kelola berjenjang yang mencakup Akta Perusahaan, Kode Etik, Peraturan Perusahaan (PP) 2024–2026, Kebijakan tingkat Grup & Perusahaan, serta Standar Prosedur Operasional (SOP). Selain itu, nilai-nilai EPIC (*Excellence, Perseverance, Integrity, Care*) terus menjadi landasan perilaku dan budaya kerja di seluruh lapisan organisasi, sehingga pengelolaan SDM tidak hanya bertumpu pada kebijakan formal, tetapi juga pada nilai yang diterapkan dalam praktik kerja sehari-hari.

Selama periode 2023–2025, fokus penguatan sistem SDM bergerak dari konsolidasi struktur organisasi (2023), peningkatan kapasitas dan rekrutmen signifikan (2024), menuju stabilisasi dan digitalisasi sistem (2025). Pada 2025, Perseroan menyelesaikan finalisasi Kode Etik tingkat Grup serta memperluas implementasi *Human Resource Information System (HRIS) Darwinbox* dan *Learning Management System (LMS) Docebo*. Kebijakan ini memperkuat transparansi administrasi, konsistensi pengelolaan kinerja, serta akses pembelajaran lintas lokasi.

Pendekatan ini memastikan bahwa pengelolaan SDM tidak hanya responsif terhadap kebutuhan operasional, tetapi juga selaras dengan strategi keberlanjutan dan integrasi ESG Perseroan.

Sejalan dengan peningkatan kebijakan dan pengelolaan sumber daya manusia ESSA, kami menjamin pemenuhan hak-hak asasi manusia dengan memastikan tidak adanya praktik kerja paksa maupun pekerja anak di seluruh wilayah operasi kami, serta menjunjung tinggi kebebasan berserikat sesuai peraturan perundang-undangan yang berlaku. [POJK-F.19] [GRI 2-30, 408-1, 409-1]

Human resources are a vital foundation for the operational continuity of ESSA, particularly in maintaining operational reliability, occupational health and safety, compliance, and the achievement of sustainable corporate performance. Therefore, human resource management is conducted in a structured manner to ensure organizational readiness and competency development aligned with evolving business needs.

ESSA's human resource management is implemented based on a tiered governance framework that includes the Deed of Incorporation, Group Code of Conduct (CoC), Company Regulations 2024–2026, Group & Company Policies, and Standard Operating Procedures (SOPs). Furthermore, the EPIC values (*Excellence, Perseverance, Integrity, Care*) continue to serve as the foundation for behavior and work culture across all levels of the organization, ensuring that HR management relies not only on formal policies but also on values applied in daily work practices.

During the 2023–2025 period, the focus of strengthening the HR system progressed from organizational structure consolidation (2023) and significant capacity building and recruitment (2024), toward system stabilization and digitalization (2025). In 2025, the Company finalized the Group-level Code of Conduct and expanded the implementation of the *Darwinbox Human Resource Information System (HRIS)* and the *Docebo Learning Management System (LMS)*. These initiatives strengthen administrative transparency, consistency in performance management, and access to learning across locations.

This approach ensures that HR management is not only responsive to operational needs but also aligned with the Company's sustainability strategy and ESG integration.

In line with the enhancement of ESSA's human resource policies and management, we guarantee the fulfillment of human rights by ensuring the absence of forced labor and child labor practices throughout our operational areas, as well as upholding the freedom of association in accordance with prevailing laws and regulations. [POJK-F.19] [GRI 2-30, 408-1, 409-1]



Komitmen terhadap Hak Asasi Manusia dan Praktik Ketenagakerjaan yang Bertanggung Jawab [GRI 2-23, 2-24]

ESSA menjunjung tinggi prinsip penghormatan terhadap Hak Asasi Manusia (HAM) dalam seluruh praktik ketenagakerjaan. Komitmen ini tertuang dalam Kode Etik dan Peraturan Perusahaan yang secara eksplisit melarang:

- Praktik kerja paksa
- Pekerja anak
- Diskriminasi dalam proses rekrutmen maupun hubungan kerja
- Pembatasan hak kebebasan berserikat

Seluruh operasional Perseroan dijalankan sesuai dengan peraturan perundang-undangan ketenagakerjaan yang berlaku di Indonesia.

Commitment to Human Rights and Responsible Labor Practices [GRI 2-23, 2-24]

ESSA upholds the principles of respect for Human Rights in all labor practices. This commitment is enshrined in the Code of Conduct and Company Regulations, which explicitly prohibit:

- Forced labor practices
- Child labor
- Discrimination in recruitment processes and employment relationships
- Restrictions on the right to freedom of association

All Company operations are conducted in accordance with prevailing labor laws and regulations in Indonesia.

Pada Periode Pelaporan 2025
During the 2025 Reporting Period

01

Tidak terdapat insiden pekerja anak yang teridentifikasi
There were no identified incidents of child labor [408-1]

02

Tidak terdapat praktik kerja paksa dalam seluruh unit operasi
There were no forced labor practices within all operational units [408-1]

03

Tidak terdapat pembatasan terhadap kebebasan berserikat
There were no restrictions on freedom of association [407-1]

Prinsip non-diskriminasi juga diintegrasikan dalam proses rekrutmen dan promosi jabatan sebagaimana diatur dalam Kebijakan Rekrutmen dan Kode Etik. Penguatan kebijakan pada 2025 menandai transisi dari pendekatan berbasis kepatuhan menuju pengelolaan SDM yang lebih sistematis dan terintegrasi dengan agenda keberlanjutan Perseroan.

The principle of non-discrimination is also integrated into recruitment and promotion processes as stipulated in the Group Recruitment Policy and Code of Conduct. The policy strengthening in 2025 marks a transition from a compliance-based approach toward a more systematic human resource management that is integrated with the Company's sustainability agenda.



Integrasi Pengelolaan SDM dengan Strategi Keberlanjutan

Seiring dengan penguatan agenda keberlanjutan Perseroan, pengelolaan SDM di ESSA mulai diintegrasikan dengan indikator lingkungan, sosial, dan tata kelola (ESG), termasuk dalam sistem penilaian kinerja dan pengembangan kompetensi. Pendekatan ini sejalan dengan pengungkapan mengenai pengelolaan topik material serta komitmen kebijakan keberlanjutan yang ditetapkan Perseroan. [GRI 3-3, 2-23]

Integrasi tersebut diwujudkan melalui [GRI 2-24] [POJK-F.1] :

- Penyelarasan *Key Performance Indicators (KPI)* departemen dengan target keselamatan kerja dan efisiensi sumber daya.
- Peningkatan transparansi dan akurasi data melalui digitalisasi sistem pengelolaan SDM untuk mendukung praktik ketenagakerjaan yang terdokumentasi secara sistematis.
- Penguatan budaya kepatuhan dan etika melalui internalisasi Kode Etik, termasuk sosialisasi nilai dan standar perilaku yang berlaku di seluruh unit kerja.

Secara keseluruhan, pendekatan ini menandai transisi dari pengelolaan dan pengembangan SDM yang berfokus pada kepatuhan administratif menuju pengelolaan yang terintegrasi dengan tata kelola Perseroan dan keberlanjutan jangka panjang.

Integration of Human Resource Management with Sustainability Strategy

In line with the strengthening of the Company's sustainability agenda, human resource management at ESSA has begun to be integrated with Environmental, Social, and Governance (ESG) indicators, including within the performance appraisal system and competency development. This approach is consistent with the disclosures on the management of material topics and the sustainability policy commitments established by the Company. [GRI 3-3, 2-23]

This integration is manifested through. [GRI 2-24] [POJK-F.1] :

- Alignment of departmental *Key Performance Indicators (KPIs)* with occupational safety and resource efficiency targets.
- Enhancement of data transparency and accuracy through the digitalization of HR management systems to support systematically documented labor practices.
- Strengthening of the culture of compliance and ethics through the internalization of the Code of Conduct, including the socialization of values and behavioral standards applicable across all work units.

Overall, this approach marks a transition from HR management and development focused on administrative compliance toward management that is integrated with corporate governance and long-term sustainability.





Profil Karyawan Kami

Our Employee's Profile

Komposisi dan Keberagaman Tenaga Kerja

[POJK-C.3b], [GRI 2-7, 2-8, 405-1]

Hingga 31 Desember 2025, ESSA mempekerjakan 479 karyawan yang tersebar di kantor pusat dan lokasi operasional. Struktur ini mencerminkan kapasitas organisasi yang relatif stabil dalam mendukung keandalan operasional serta kesinambungan fungsi bisnis.

Dari status hubungan kerja, komposisi tenaga kerja didominasi oleh karyawan tetap (Perjanjian Kerja Waktu Tidak Tertentu/PKWTT) sebanyak 412 orang atau 86% dari total karyawan. Komposisi ini menunjukkan preferensi Perseroan terhadap hubungan kerja jangka panjang sebagai dasar penguatan kompetensi dan konsistensi penerapan standar dan keandalan operasional. Selain karyawan langsung, kegiatan operasional juga didukung oleh tenaga magang, paruh waktu, dan alih daya sesuai kebutuhan bisnis.

Dari sisi demografi, 74% karyawan berada pada rentang usia 30–50 tahun, yang mencerminkan dominasi tenaga kerja pada usia produktif dengan pengalaman teknis yang matang. Sementara itu, 11% karyawan berusia di bawah 30 tahun, menunjukkan proses regenerasi talenta yang berjalan secara bertahap. Struktur usia ini menghadirkan keseimbangan antara stabilitas pengalaman dan kesinambungan kapasitas kepemimpinan di masa mendatang.

Komposisi tenaga kerja ESSA masih didominasi oleh laki-laki, sejalan dengan karakteristik industri energi dan kimia. Meski demikian, pada tahun 2025 partisipasi perempuan mencapai 16% dari total karyawan dan tetap hadir pada berbagai jenjang jabatan, termasuk tingkat manajerial dan Dewan Komisaris. Keterwakilan ini mencerminkan upaya Perseroan dalam menjaga kesempatan yang setara dalam rekrutmen, pengembangan karier, dan kepemimpinan, termasuk dalam fungsi pengawasan dan penguatan agenda ESG.

Distribusi penempatan karyawan menunjukkan konsentrasi tenaga kerja di lokasi operasional, sementara kantor pusat memiliki proporsi partisipasi perempuan yang relatif lebih tinggi. Pada kelompok usia yang lebih

Workforce Composition and Diversity [POJK-C.3b],

[GRI 2-7, 2-8, 405-1]

As of December 31, 2025, ESSA employed 479 employees distributed across the head office and operational sites. This structure reflects a relatively stable organizational capacity in supporting operational reliability and business continuity.

In terms of employment status, the workforce composition is consist primarily of permanent employees (Indefinite-Term Employment Agreement), totaling 412 individuals or 86% of the total workforce. This composition demonstrates the Company's preference for long-term employment relationships as a foundation for strengthening competencies and maintaining consistency in the application of standards and operational reliability. In addition to direct employees, operational activities are also supported by interns, part-time workers, and outsourced personnel according to business needs.

Regarding demographics, 74% of employees fall within the 30–50 age range, reflecting a workforce dominated by productive age groups with mature technical experience. Meanwhile, 11% of employees are under the age of 30, indicating a gradual talent regeneration process. This age structure provides a balance between stability of experience and the continuity of future leadership capacity.

ESSA's workforce composition remains male-dominated, in line with the characteristics of the energy and chemical industries. Nevertheless, in 2025, female participation reached 16% of the total workforce and remains present across various job levels, including managerial positions and the Board of Commissioners. This representation reflects the Company's efforts to maintain equal opportunities in recruitment, career development, and leadership, including in oversight functions and the strengthening of the ESG agenda.

The distribution of employee placement shows a concentration of the workforce at operational sites, while the head office has a relatively higher proportion of female participation. Among the younger age groups,



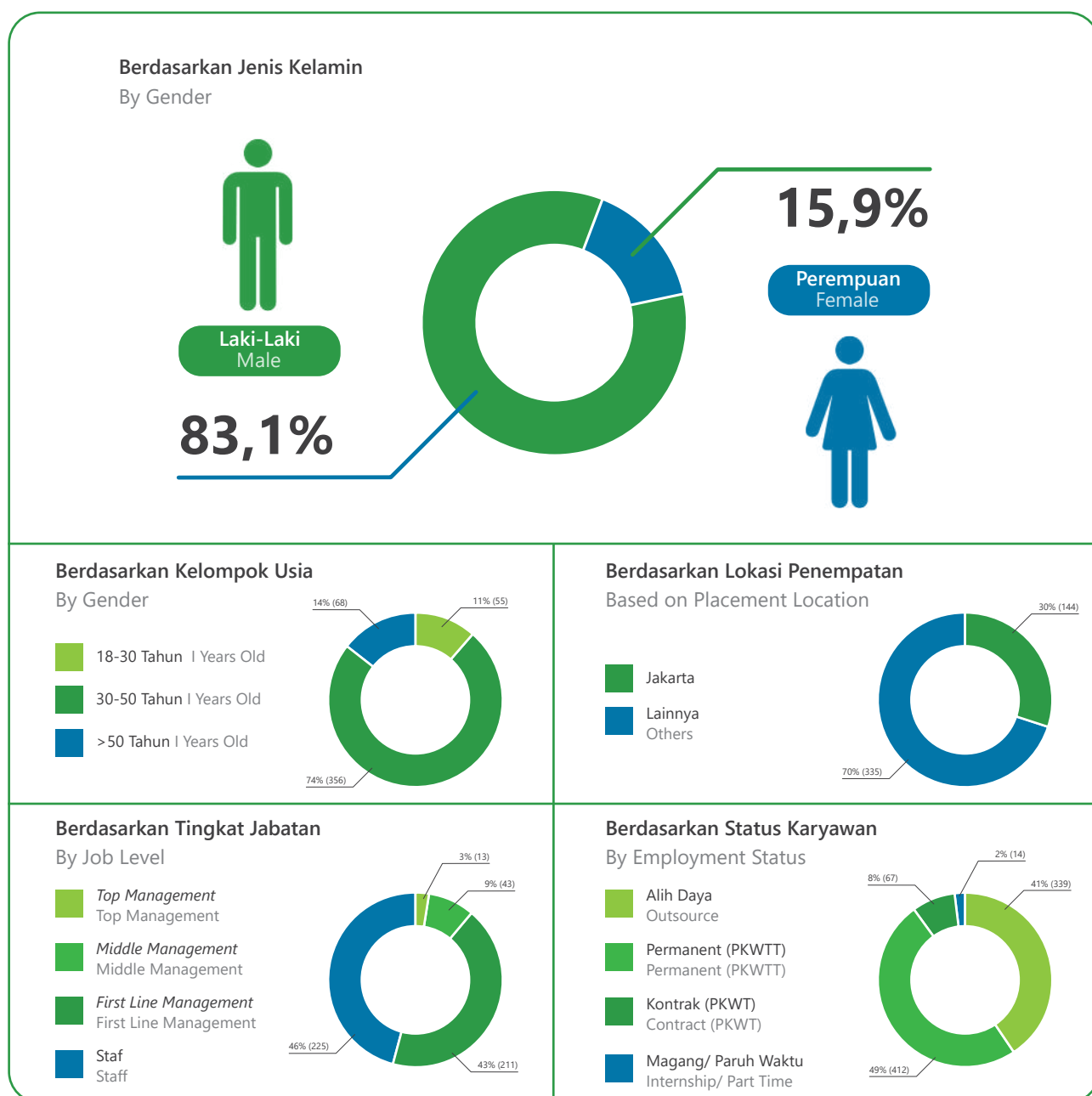
muda, keterwakilan perempuan juga cenderung lebih terlihat, yang menunjukkan dinamika regenerasi talenta yang mulai berkembang.

Secara keseluruhan, komposisi tenaga kerja ESSA menunjukkan struktur yang terkendali, stabil, dan berorientasi pada keberlanjutan kapasitas organisasi. Struktur ini menjadi dasar bagi Perseroan dalam mengelola rekrutmen, pergerakan karyawan, dan strategi retensi secara berkelanjutan.

female representation also tends to be more visible, indicating evolving talent regeneration dynamics.

Overall, ESSA's workforce composition demonstrates a controlled, stable structure oriented toward the sustainability of organizational capacity. This structure serves as the basis for the Company in managing recruitment, employee movement, and retention strategies on an ongoing basis.

Statistik Karyawan per 31 Desember 2025 Employee Statistics as of December 31, 2025





Manajemen Talenta dan Retensi [GRI 401-1]

Talent Management and Retention

Rekrutmen [GRI 401-1, 404-2]

Kebutuhan kompetensi operasional dan penguasaan teknologi proses yang spesifik menjadikan pemenuhan talenta di ESSA sebagai tantangan tersendiri. Untuk menjawab hal tersebut, ESSA memanfaatkan rujukan karyawan serta konsultan rekrutmen (pihak ketiga) untuk posisi tertentu. Rekrutmen terbuka juga dilakukan dengan menerapkan prinsip kesetaraan dan inklusivitas, tanpa diskriminasi.

Selain itu, ESSA melakukan penguatan *talent pool* melalui *Employee Training Program* bekerja sama dengan sejumlah universitas, berupa *on-the-job training* dan pendampingan bagi mahasiswa. [GRI 404-2]

Pada tahun 2025, ESSA merekrut 64 karyawan baru untuk mendukung kebutuhan kompetensi pada fungsi-fungsi utama Perseroan, sejalan dengan prioritas Perseroan dalam menjaga efektivitas operasional dan penguatan kapasitas organisasi.

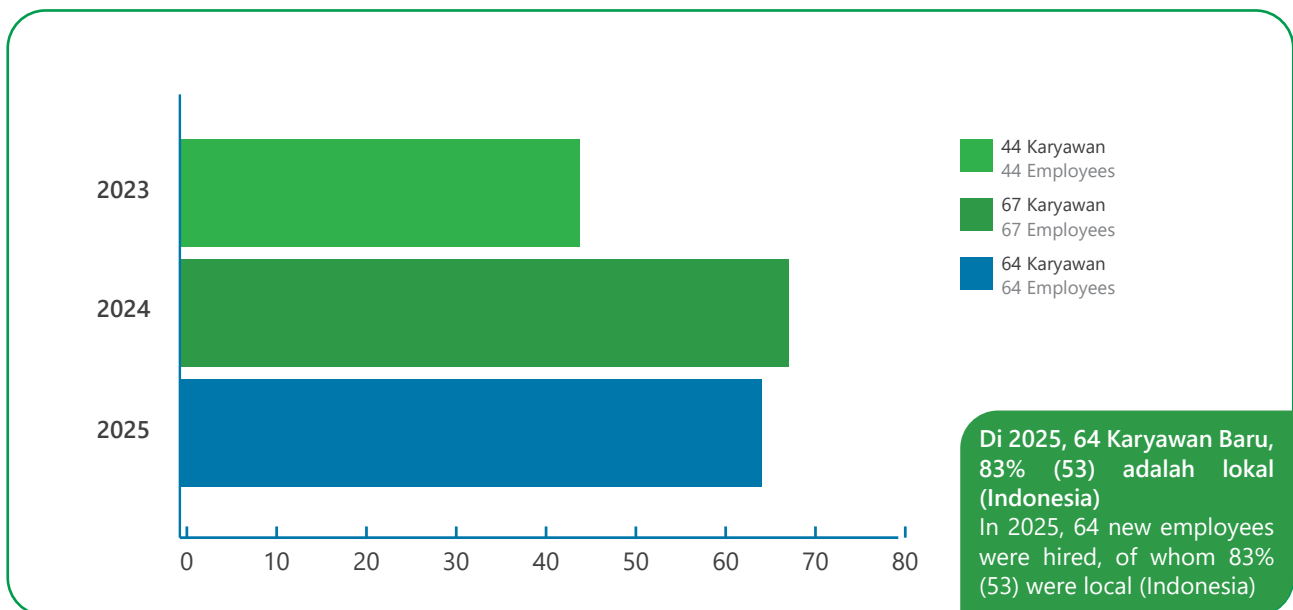
Recruitment [GRI 401-1, 404-2]

The need for operational competence and specific process technology mastery makes talent fulfillment at ESSA a distinct challenge. To address this, ESSA utilizes employee referrals as well as recruitment consultants (third parties) for specific positions. Open recruitment is also conducted by applying the principles of equality and inclusivity, without discrimination.

Furthermore, ESSA strengthens its talent pool through the Employee Training Program in collaboration with several universities, in the form of on-the-job training and mentoring for students. [GRI 404-2]

In 2025, ESSA recruited 64 new employees to support competency requirements in the Company's core functions, in line with the company's priority in maintaining operational effectiveness and strengthening organizational capacity.

Total Karyawan Baru Total New Employees





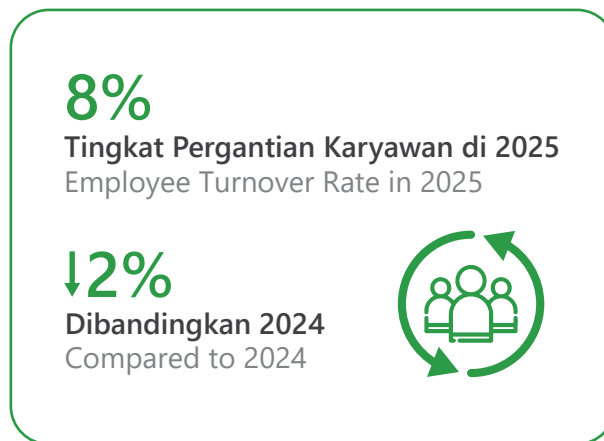
Pergantian Karyawan [GRI 401-1]

ESSA memantau tingkat pergantian karyawan (*turnover*) secara konsisten untuk menilai stabilitas organisasi dan efektivitas strategi retensi, sekaligus menjaga kesinambungan kompetensi, produktivitas, dan budaya kerja.

Employee Turnover [GRI 401-1]

ESSA consistently monitors employee turnover rate to assess organizational stability and the effectiveness of its retention strategies, while also ensuring the continuity of competencies, productivity, and workplace culture.

Tingkat Pergantian Karyawan Turnover Rate



Pada 2025, tercatat 39 karyawan meninggalkan Perseroan lebih rendah sekitar 23% dibandingkan tahun sebelumnya. Penurunan ini mengindikasikan perbaikan tingkat retensi, seiring penguatan program retensi yang dijalankan Perseroan.

In 2025, it was recorded that 39 employees left the Company, approximately 23% lower than the previous year. This decrease indicates an improvement in the retention rate, alongside the strengthening of the retention programs implemented by the Company.

Untuk menjaga tingkat retensi, ESSA menerapkan sejumlah langkah strategis, antara lain:

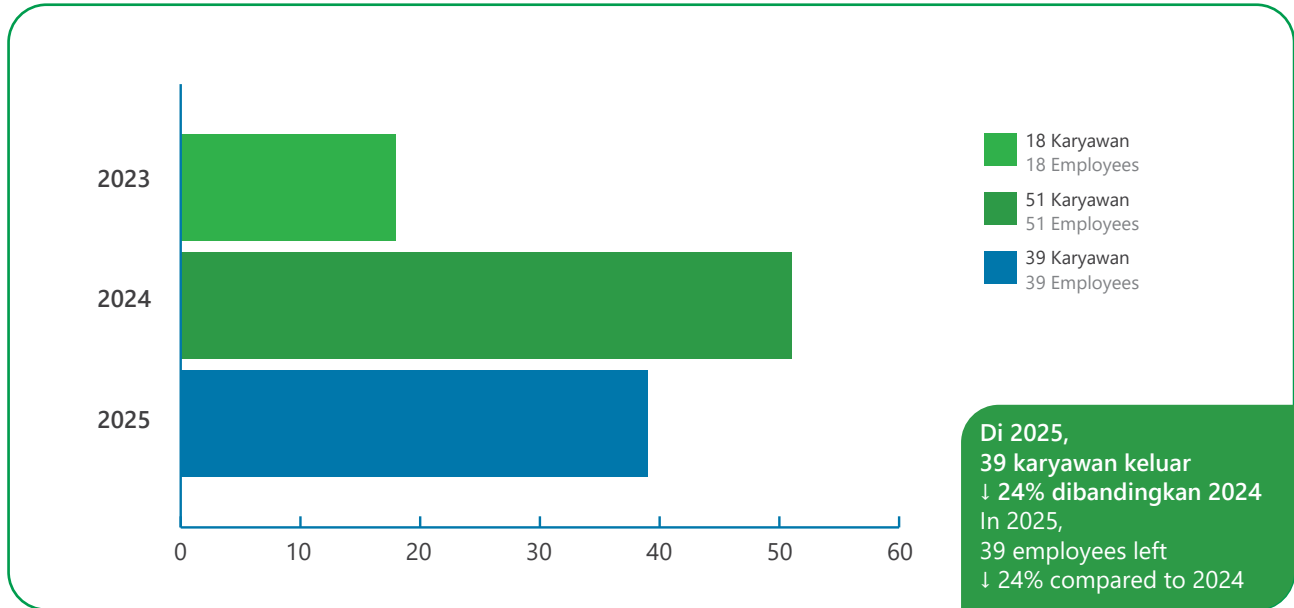
- Remunerasi dan kesejahteraan yang kompetitif, termasuk insentif berbasis kinerja dan penguatan keseimbangan kerja dan kehidupan. [GRI 401-2]
- Pengembangan karier dan kepemimpinan melalui sistem manajemen kinerja yang terdigitalisasi serta akses pembelajaran yang merata melalui LMS Docebo. [POJK-F.22] [GRI 404-2]
- Lingkungan kerja inklusif dan tanpa diskriminasi. [POJK-F.18]
- Dialog internal berkelanjutan melalui Lembaga Kerja Sama (LKS) Bipartit, kegiatan *Town Hall*, dan kegiatan pelibatan karyawan lainnya. [GRI 2-30]
- Digitalisasi tata kelola SDM melalui sistem informasi Darwinbox untuk meningkatkan transparansi dan efisiensi administrasi. [GRI 2-24]

To maintain the retention rate, ESSA implements several strategic measures, including:

- Competitive remuneration and employee welfare, including performance-based incentives and the strengthening of work-life balance. [GRI 401-2]
- Career and leadership development through a digitalized performance management system and equitable access to learning via the Docebo LMS. [POJK-F.22] [GRI 404-2]
- An inclusive and non-discriminatory work environment. [POJK-F.18]
- Ongoing internal dialogue through the Bipartite Cooperation Institution (LKS), Town Hall meetings, and other employee engagement activities. [GRI 2-30]
- Digitalization of HR governance through the Darwinbox information system to enhance administrative transparency and efficiency. [GRI 2-24]



Total Karyawan Keluar Total Employees Leaving



Budaya ESSA [GRI 2-23, 2-24, 404-2] [POJK-F.1]

ESSA terus memperkuat budaya organisasi sebagai fondasi utama keberlanjutan melalui internalisasi nilai-nilai EPIC (*Excellence, Perseverance, Integrity, Care*) secara sistematis dan terukur sepanjang tahun 2025. Perseroan menyelenggarakan 25 *batch Foundation Training* yang melibatkan sekitar 403 karyawan, termasuk Direksi, guna membangun pemahaman yang selaras mengenai penerapan nilai inti dalam perilaku kerja sehari-hari. Setiap nilai diterjemahkan ke dalam indikator perilaku yang terukur untuk memastikan kontribusi individu terhubung secara langsung dengan strategi bisnis jangka panjang. Program ini turut diperkaya melalui inisiatif EPIC Talks yang menghadirkan perspektif kepemimpinan inspiratif serta mendorong refleksi kritis terhadap praktik profesional yang berintegritas.

Untuk memastikan akses yang inklusif dan berkelanjutan, ESSA memanfaatkan platform digital seperti Darwinbox dan LMS Docebo dalam mendemokratisasi pembelajaran budaya Perseroan di seluruh level organisasi. Pendekatan ini memungkinkan setiap insan ESSA, termasuk pekerja operasional, untuk mengakses materi secara mandiri kapan saja dan di mana saja. Sebagai bagian dari penguatan akuntabilitas individu, peserta juga menyusun komitmen pribadi yang menjadi dasar penguatan etika kerja dan tanggung jawab profesional. Melalui kombinasi pengembangan kapasitas, pemanfaatan teknologi, dan mekanisme umpan balik berkelanjutan, ESSA memastikan bahwa budaya Perseroan tumbuh secara organik dan konsisten dalam mendukung kinerja berkelanjutan.

ESSA Culture [GRI 2-23, 2-24, 404-2] [POJK-F.1]

ESSA continues to strengthen its organizational culture as a primary foundation for sustainability through the systematic and measurable internalization of EPIC values (*Excellence, Perseverance, Integrity, Care*) throughout 2025. The Company conducted 25 batches of Foundation Training involving approximately 403 employees, including the Board of Directors, to build a shared understanding of applying core values in daily work behavior. Each value is translated into measurable behavioral indicators to ensure that individual contributions are directly linked to long-term business strategy. This program is further enriched through the EPIC Talks initiative, which presents inspiring leadership perspectives and encourages critical reflection on professional practices with integrity.

To ensure inclusive and sustainable access, ESSA utilizes digital platforms such as Darwinbox and the Docebo LMS to democratize corporate culture learning across all levels of the organization. This approach enables every ESSA member, including operational workers, to access materials independently anytime and anywhere. As part of strengthening individual accountability, participants also formulate personal commitments that serve as the basis for reinforcing work ethics and professional responsibility. Through a combination of capacity building, technological utilization, and continuous feedback mechanisms, ESSA ensures that the corporate culture grows organically and consistently in supporting sustainable performance.



Pengembangan Kompetensi dan Manajemen Kinerja

[POJK-F.22][GRI 3-3, 401-1, 401-2, 401-3]

Competency Development and Performance Management

Pelatihan dan Pengembangan Karyawan

[POJK-F.22][GRI 3-3, 404-1, 404-2]

Pada 2025, Perseroan memperkuat sistem pembelajaran melalui implementasi *Learning Management System* (LMS) Docebo yang memungkinkan akses pelatihan secara mandiri dan fleksibel bagi karyawan di seluruh lokasi kerja. [GRI 404-2]

Program pelatihan difokuskan pada tiga area utama:

- Kepatuhan (*Compliance*): Pelatihan wajib terkait regulasi, etika, dan keselamatan kerja.
- Pengembangan Teknis (*Technical Development*): Peningkatan kompetensi operasional dan teknis sesuai kebutuhan unit kerja.
- Pengembangan *Soft Skills*: Penguatan kepemimpinan, komunikasi, dan efektivitas kerja tim.

Selain itu, sepanjang Februari hingga Agustus 2025, Perseroan menyelenggarakan *workshop* internal untuk memperkuat pemahaman nilai perilaku kerja dan standar profesional yang diharapkan di seluruh level organisasi.

Kinerja pelatihan tahun 2025 menunjukkan tingkat partisipasi yang baik di seluruh kategori karyawan. Rata-rata jam pelatihan untuk karyawan tetap (PKWTT) tercatat sebesar 41,4 jam per karyawan, sementara untuk karyawan kontrak (PKWT) sebesar 35,8 jam per karyawan.

Capaian ini mencerminkan upaya Perseroan dalam menyediakan akses pengembangan kompetensi yang merata serta konsistensi dalam mendukung peningkatan kapasitas profesional secara berkelanjutan. [GRI 404-1]

Employee Training and Development

[POJK-F.22]

[GRI 3-3, 404-1, 404-2]

In 2025, the Company strengthened its learning system through the implementation of the Docebo Learning Management System (LMS), which enables self-paced and flexible training access for employees across all work locations. [GRI 404-2]

Training programs are focused on three core areas:

- Compliance: Mandatory training related to regulations, ethics, and occupational safety.
- Technical Development: Enhancement of operational and technical competencies according to the needs of each work unit.
- Soft Skills Development: Strengthening of leadership, communication, and teamwork effectiveness.

Furthermore, from February to August 2025, the Company conducted internal workshops to strengthen understanding of workplace behavioral values and the professional standards expected at all levels of the organization.

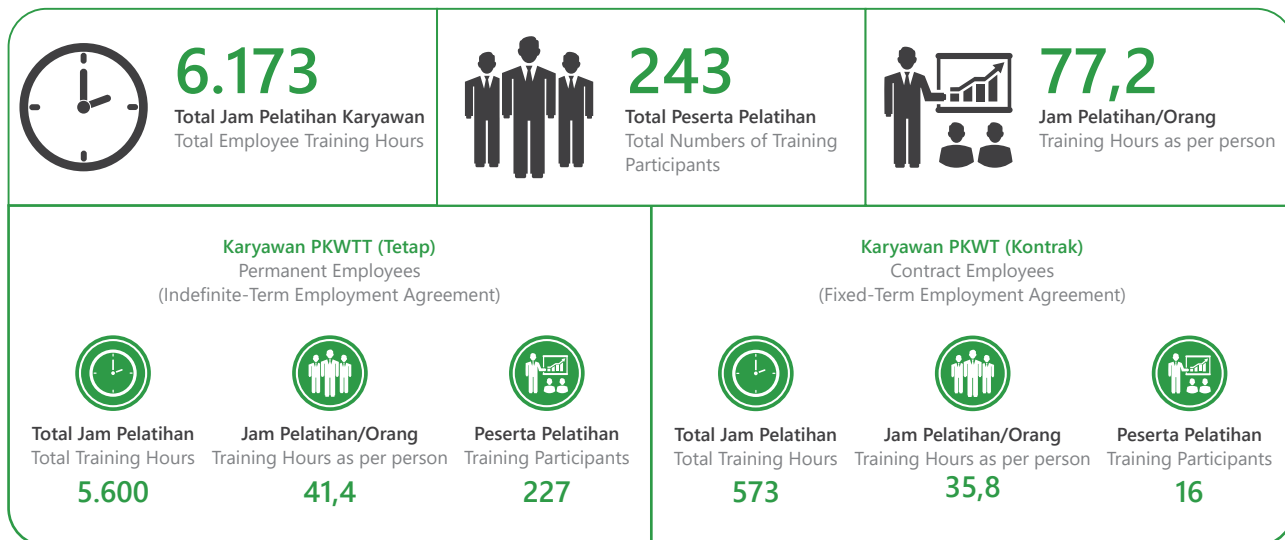
The 2025 training performance demonstrates a strong participation rate across all employee categories. The average training hours for permanent employees (Indefinite-Term Employment Agreement/PKWTT) were recorded at 41.4 hours per employee, while for contract employees (Fixed-Term Employment Agreement/PKWT), it was 35.8 hours per employee.

This achievement reflects the Company's efforts to provide equitable access to competency development and consistency in supporting continuous professional capacity building. [GRI 404-1]



Pelatihan Karyawan di 2025

Employee Training 2025



Digitalisasi SDM: Dari Administratif ke Strategis [GRI 3-3, 2-24, 404-2]

HR Digitalization: From Administrative to Strategic [GRI 3-3, 2-24, 404-2]

Transformasi pengelolaan SDM pada 2025 ditandai dengan penguatan sistem digital terintegrasi melalui implementasi Sistem Informasi Darwinbox dan *Learning Management System Docebo*.

Digitalisasi ini tidak hanya menyederhanakan administrasi kepegawaian, tetapi juga meningkatkan transparansi pengelolaan kinerja, akses pembelajaran lintas lokasi, serta konsistensi data dalam pengambilan keputusan.

Melalui platform pembelajaran digital, karyawan di lokasi operasional maupun kantor pusat memiliki akses yang setara terhadap materi pelatihan, pengembangan kepemimpinan, serta program kepatuhan. Sementara itu, integrasi sistem manajemen kinerja memungkinkan evaluasi yang lebih objektif dan terdokumentasi.

Pendekatan ini memperkuat akuntabilitas tata kelola SDM dan mendukung kesiapan organisasi dalam menghadapi dinamika industri yang semakin berbasis data.

The transformation of human resource management in 2025 was marked by the strengthening of an integrated digital system through the implementation of the Darwinbox Information System and the Docebo Learning Management System.

This digitalization not only simplifies employee administration but also enhances performance management transparency, cross-location learning access, and data consistency in decision-making.

Through the digital learning platform, employees at both operational sites and the head office have equitable access to training materials, leadership development, and compliance programs. Meanwhile, the integration of the performance management system allows for more objective and documented evaluations.

This approach strengthens accountability of HR governance and supports organizational readiness in facing increasingly data-driven industry dynamics.



Penilaian Kinerja dan Pengembangan Karir

[GRI 404-3]

Sistem penilaian kinerja dirancang untuk memastikan kontribusi individu selaras dengan target organisasi sekaligus mendukung pengembangan kompetensi. Evaluasi dilakukan secara transparan melalui kombinasi penilaian mandiri dan dialog *one-on-one* antara karyawan dan atasan sehingga kebutuhan pelatihan, kesiapan promosi, dan perencanaan karier dapat diidentifikasi secara lebih terstruktur.

Sejak 2025, indikator kinerja di tingkat departemen mulai memasukkan parameter ESG sebagai bagian dari penguatan tata kelola dan akuntabilitas. Evaluasi mencakup aspek keselamatan kerja (termasuk target nihil kecelakaan), efisiensi sumber daya—misalnya pengurangan penggunaan kertas hingga 50% di tingkat korporat—serta perbaikan proses bisnis secara berkala. Integrasi ini menegaskan keterkaitan antara kinerja operasional dan komitmen keberlanjutan dalam sistem manajemen Perseroan.

Pada 2025, ESSA juga memulai proyek pembaruan *Performance Management System* yang ditargetkan terimplementasi penuh pada 2026. Pemanfaatan platform Darwinbox memperkuat konsistensi dokumentasi, ketertelusuran penilaian, dan integrasi data SDM lintas unit. Hasil evaluasi digunakan sebagai dasar keputusan promosi serta penyusunan program pengembangan lanjutan melalui *Learning Management System*. Pelaksanaan tinjauan kinerja tahunan pada 2025 menunjukkan peningkatan dibandingkan tahun-tahun sebelumnya di seluruh kategori karyawan dan gender. Pada tahun 2025, persentase karyawan yang menerima tinjauan kinerja tahunan mencapai 98,51% untuk karyawan tetap laki-laki, 97,40% untuk karyawan tetap perempuan, 96,83% untuk karyawan kontrak laki-laki, dan 100% untuk karyawan kontrak perempuan. Rincian selengkapnya disajikan pada halaman XX.

Performance Appraisal and Career Development

[GRI 404-3]

The performance appraisal system is designed to ensure individual contributions are aligned with organizational targets while supporting competency development. Evaluations are conducted transparently through a combination of self-assessment and one-on-one dialogues between employees and their supervisors, enabling the structured identification of training needs, promotion readiness, and career planning.

Since 2025, department-level performance indicators have begun incorporating ESG parameters as part of strengthening governance and accountability. Evaluations cover occupational safety aspects (including zero-accident targets), resource efficiency—such as a 50% reduction in paper usage at the corporate level—and regular business process improvements. This integration reinforces the link between operational performance and sustainability commitments within the Company's management system.

In 2025, ESSA also initiated a project to update the Performance Management System, targeted for full implementation in 2026. The utilization of the Darwinbox platform strengthens documentation consistency, assessment traceability, and the integration of HR data across units. Evaluation results serve as the basis for promotion decisions and the formulation of advanced development programs through the Learning Management System. The execution of annual performance reviews in 2025 showed an improvement compared to previous years across all employee categories and genders. In 2025, the percentage of employees receiving annual performance reviews reached 98.51% for permanent male employees, 97.40% for permanent female employees, 96.83% for male contract employees, and 100% for female contract employees. Further details are presented on page XX.



Remunerasi, Kesejahteraan, dan Kesetaraan

Remuneration, Welfare, and Equality

Remunerasi Karyawan [POJK-F.20] [GRI 202-1, 405-2]

Perseroan menerapkan kebijakan remunerasi yang kompetitif dan adil sebagai bagian dari pengelolaan talenta jangka panjang. Seluruh karyawan menerima upah pokok di atas standar Upah Minimum Provinsi (UMP) atau Upah Minimum Regional (UMR) yang berlaku di wilayah operasional masing-masing. Ringkasan besaran upah minimum yang berlaku di wilayah tersebut selama periode pelaporan disajikan pada tabel berikut.

Upah Minimum Minimum Wages

Rata-rata di atas ketentuan upah minimum



Catatan :

1. Untuk wilayah Jakarta, besaran upah minimum mengacu pada Upah Minimum Provinsi (UMP) DKI Jakarta.
2. Untuk wilayah Banggai (BAP), Perseroan mengacu pada Upah Minimum Kabupaten (UMK) Banggai dengan nominal yang setara dengan UMP Sulawesi Tengah.
3. Untuk wilayah Palembang (PLP), Perseroan mengacu pada Upah Minimum Kota (UMK) Palembang.

Notes :

1. For the Jakarta area, the minimum wage amount refers to the Provincial Minimum Wage (UMP) of DKI Jakarta.
2. For the Banggai (BAP) area, the Company refers to the Banggai Regency Minimum Wage (UMK), with a nominal value equivalent to the Central Sulawesi Provincial Minimum Wage (UMP).
3. For the Palembang (PLP) area, the Company refers to the Palembang City Minimum Wage (UMK).

Secara rata-rata, total kompensasi minimum, termasuk tunjangan tetap, berada sekitar 30% di atas ketentuan regulasi pemerintah. Pendekatan ini mendukung daya saing Perseroan dalam menarik dan mempertahankan talenta, sekaligus memperkuat kesejahteraan serta produktivitas karyawan.

Perseroan juga menerapkan prinsip kesetaraan remunerasi untuk pekerjaan dan jabatan yang setara (*equal pay for equal work*). Struktur gaji ditetapkan berdasarkan jabatan, tingkat kompetensi, dan kinerja, bukan berdasarkan gender, sebagai bagian dari komitmen

Employee Remuneration [POJK-F.20] [GRI 202-1, 405-2]

The Company implements competitive and fair remuneration policies as part of its long-term talent management. All employees receive a base wage above the prevailing Provincial Minimum Wage (UMP) or Regional Minimum Wage (UMR) standards in their respective operational areas. A summary of the applicable minimum wage levels in these regions during the reporting period is presented in the following table.

On average, the total minimum compensation, including fixed allowances, is approximately 30% above government regulatory requirements. This approach supports the Company's competitiveness in attracting and retaining talent, while simultaneously strengthening employee welfare and productivity.

The Company also applies the principle of equal pay for equal work. The salary structure is determined based on position, competency level, and performance, rather than gender, as part of the commitment to non-discrimination and equal opportunity. Any remuneration differences that



non-diskriminasi dan kesetaraan kesempatan. Perbedaan remunerasi yang muncul pada level agregat dapat dipengaruhi oleh distribusi peran, tingkat jabatan, dan karakteristik pekerjaan di masing-masing fungsi. [GRI 405-2]

Rincian tingkat upah terendah dibandingkan upah minimum serta rasio remunerasi berdasarkan gender dapat dilihat pada halaman xx.

Fasilitas dan Tunjangan Karyawan [GRI 401-2]

Perseroan menyediakan fasilitas dan tunjangan karyawan sebagai bagian dari dukungan kesejahteraan, kesehatan, dan produktivitas kerja. Fasilitas dan tunjangan tersebut diberikan kepada karyawan tetap maupun kontrak sesuai ketentuan Perseroan dan peraturan perundang-undangan yang berlaku, termasuk pemenuhan perlindungan dasar melalui BPJS Kesehatan dan BPJS Ketenagakerjaan serta manfaat kesehatan lainnya. Selain itu, Perseroan menyediakan berbagai fasilitas penunjang pekerjaan dan kenyamanan karyawan, antara lain fasilitas komunikasi untuk jabatan tertentu, program kepemilikan mobil, serta penyediaan fasilitas hunian (mess/camp) bagi karyawan di area operasional.

Ketersediaan fasilitas dan tunjangan disesuaikan dengan kebutuhan operasional dan karakteristik lokasi kerja baik di kantor pusat maupun pabrik serta mempertimbangkan peran/jabatan, kondisi kerja, dan ketentuan Perseroan yang berlaku.

appear at the aggregate level may be influenced by the distribution of roles, job levels, and job characteristics within each function. [GRI 405-2]

Details of the lowest wage level compared to the minimum wage, as well as the remuneration ratio by gender, can be found on page XX

Employee Facilities and Benefits [GRI 401-2]

The Company provides employee facilities and benefits as part of its support for welfare, health, and work productivity. These facilities and benefits are provided to both permanent and contract employees in accordance with Company provisions and prevailing laws and regulations, including the fulfillment of basic protection through BPJS Kesehatan (Health Social Security) and BPJS Ketenagakerjaan (Employment Social Security), as well as other health benefits. Additionally, the Company provides work-related and comfort facilities, including communication allowances for certain positions and a car ownership program. Details of the benefit facilities can be found below.

The availability of facilities and benefits is adjusted to operational needs and the characteristics of the work location both at the head office and the plant while considering roles/positions, working conditions, and applicable company regulations.





Fasilitas dan Tunjangan Karyawan Employee Facilities and Benefits	Kantor Pusat Head Office	Pabrik/Site Factory/Site
Tunjangan Hari Raya Religious Holiday Allowance	✓	✓
BPJS Kesehatan dan BPJS Ketenagakerjaan (Jaminan Hari Tua, Jaminan Kecelakaan Kerja, Jaminan Kematian, dan Jaminan Pensiun) National Health & Employment Insurance (Old Age Security, Work Accident Insurance, Death Benefit, and Pension Insurance)	✓	✓
Tunjangan kesehatan (Rawat Jalan, Rawat Gigi, Kacamata, dan Persalinan) serta Pemeriksaan Kesehatan Rutin Health Benefits (Outpatient, Dental, Glasses, Maternity) and Routine Medical Check-up	✓	✓
Asuransi kesehatan (<i>Medical Scheme - Inpatient</i>) Health Insurance (Medical Scheme - Inpatient)	✓	-
Program Kepemilikan Mobil Car Ownership Program	✓	✓
Fasilitas Kebugaran Fitness Facilities	-	✓
Fasilitas Makan Siang dan Malam bagi Karyawan Lunch and Dinner Facilities for Employees	-	✓
Perayaan Ulang Tahun untuk Karyawan Setiap Bulan Monthly Employee Birthday Celebration	✓	✓
Fasilitas transportasi berupa bus karyawan Employee Bus Transportation Facility	-	✓
Mess untuk Karyawan Plant/Site Dormitory for Plant/Site Employees	-	✓
Fasilitas Komunikasi berupa Telepon Genggam dan Pulsa untuk Jabatan Tertentu Communication Facility (Mobile Phone and Allowance for Certain Positions)	✓	✓





Cuti Orang Tua [GRI 401-3]

Perseroan menyediakan hak cuti orang tua sebagai bagian dari dukungan terhadap kesejahteraan karyawan dan keseimbangan kerja-kehidupan, serta untuk memastikan perlindungan bagi karyawan pada fase penting keluarga. Kebijakan ini diterapkan sesuai ketentuan peraturan perundang-undangan yang berlaku, yaitu 90 hari cuti melahirkan bagi karyawan perempuan dan 2 hari cuti pendampingan kelahiran bagi karyawan laki-laki. Karyawan yang mengambil hak cuti dijamin dapat kembali ke posisi semula tanpa dampak negatif terhadap status maupun perkembangan karier.

Pada 2025, sebanyak 361 karyawan laki-laki dan 52 karyawan perempuan tercatat berhak atas cuti orang tua. Dari jumlah tersebut, 22 karyawan laki-laki dan 2 karyawan perempuan menggunakan hak cutinya. Tingkat kembali bekerja pada 2025 tercatat sebesar 50%, dengan satu karyawan yang kembali bekerja setelah cuti. Sementara itu, tingkat retensi 12 bulan setelah kembali bekerja tercatat sebesar 100%.

Parental Leave [GRI 401-3]

The Company provides parental leave entitlements as part of its support for employee welfare and work-life balance, as well as to ensure protection for employees during significant family phases. This policy is implemented in accordance with prevailing laws and regulations, providing 90 days of maternity leave for female employees and 2 days of paternity leave for male employees. Employees who exercise their leave entitlements are guaranteed the right to return to their original positions without negative impact on their status or career development.

In 2025, a total of 361 male employees and 52 female employees were recorded as entitled to parental leave. Of that number, 22 male employees and 2 female employees exercised their leave entitlements. The return-to-work rate in 2025 was recorded at 50%, with one employee returning to work after leave. Meanwhile, the 12-month retention rate after returning to work was recorded at 100%.

Kinerja Cuti Orang Tua (2025)

Parental Leave Performance (2025)

Karyawan Berhak atas Cuti Orang Tua Employees Entitled to Parental Leave



361
Laki-laki / Male
52
Perempuan / Female

Karyawan yang Mengambil Cuti Employees Who Took Parental Leave



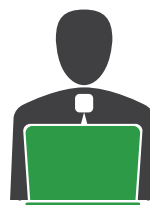
22
Laki-laki / Male
2
Perempuan / Female

Tingkat Retensi 12 Bulan 12-Month Retention Rate



100%
Laki-laki / Male
100%
Perempuan / Female

Tingkat Kembali Bekerja Return to Work Rate



100%
Laki-laki / Male
50%
Perempuan / Female



Praktik Ketenagakerjaan dan Hubungan Industrial

[POJK-F.19][GRI 2-23, 2-26, 2-30, 406-1, 407-1, 408-1, 409-1]

Labor Practices and Industrial Relations

Pengelolaan hubungan industrial merupakan bagian dari tata kelola ketenagakerjaan untuk menjaga stabilitas operasional serta kepastian hak dan kewajiban para pihak. Praktik ketenagakerjaan dijalankan sesuai peraturan perundang-undangan yang berlaku dan prinsip penghormatan terhadap Hak Asasi Manusia.

Perseroan memastikan tidak terdapat praktik pekerja anak maupun kerja paksa dalam seluruh kegiatan operasional. Kebebasan berserikat dijamin sesuai ketentuan hukum yang berlaku, meskipun pada periode pelaporan belum terdapat serikat pekerja di lingkungan Perseroan. [POJK-F.19] [GRI 407-1, 408-1, 409-1]

Hubungan kerja diatur melalui Peraturan Perusahaan periode 2024–2026 yang memuat ketentuan hak dan kewajiban karyawan, kondisi kerja, serta tata tertib. Pada 2025, Kode Etik tingkat Grup disahkan sebagai pedoman etika yang mengatur standar perilaku profesional, pengelolaan benturan kepentingan, dan integritas di tempat kerja, berlaku bagi seluruh karyawan untuk memperkuat konsistensi penerapan kepatuhan. [GRI 2-23]

Sebagai ruang dialog formal, Perseroan membentuk Lembaga Kerja Sama (LKS) Bipartit yang mempertemukan manajemen dan perwakilan karyawan untuk membahas isu ketenagakerjaan secara berkala. Komunikasi juga difasilitasi melalui *Town Hall Meeting* dan forum internal di lokasi operasional. Mekanisme penanganan keluhan tengah diperbarui agar terintegrasi dengan sistem pelaporan pelanggaran guna memastikan setiap laporan ditangani secara independen dan menjaga kerahasiaan pelapor. [GRI 2-26, 2-30]

Sepanjang 2025, tidak terdapat insiden diskriminasi yang dilaporkan. Seluruh dinamika ketenagakerjaan dapat dikelola melalui mekanisme internal tanpa eskalasi ke proses hukum. [GRI 406-1]

The management of industrial relations is an integral part of labor governance to maintain operational stability and the certainty of rights and obligations for all parties. Labor practices are conducted in accordance with prevailing laws and regulations and the principles of respect for Human Rights.

The Company ensures that there are no practices of child labor or forced labor across all operational activities. Freedom of association is guaranteed in accordance with prevailing legal provisions, although during the reporting period, there were no labor unions within the Company environment. [POJK-F.19] [GRI 407-1, 408-1, 409-1]

Employment relationships are governed by the Company Regulations for the 2024–2026 period, which contain provisions on employee rights and obligations, working conditions, and workplace rules. In 2025, the Group-level Code of Conduct was ratified as an ethical guideline governing professional behavioral standards, conflict of interest management, and workplace integrity, applicable to all employees to strengthen consistent compliance. [GRI 2-23]

As a formal dialogue forum, the Company established the Bipartite Cooperation Institution (LKS), which brings together management and employee representatives to discuss labor issues periodically. Communication is also facilitated through Town Hall Meetings and internal forums at operational sites. The grievance mechanism is currently being updated to be integrated with the whistleblowing system, ensuring that every report is handled independently while maintaining whistleblower confidentiality. [GRI 2-26, 2-30]

Throughout 2025, there were no reported incidents of discrimination. All labor dynamics were managed through internal mechanisms without escalation to legal proceedings. [GRI 406-1]



Kesehatan dan Keselamatan Kerja (K3)

[POJK-F.21][GRI 3-3]

Occupational Health and Safety (OHS)

Dalam industri energi dan kimia, pengelolaan kesehatan dan keselamatan kerja merupakan bagian yang tidak terpisahkan dari keandalan operasional. ESSA menerapkan pendekatan pencegahan berbasis sistem, kepatuhan terhadap regulasi, serta pemantauan kinerja secara berkelanjutan untuk menciptakan lingkungan kerja yang aman, andal, dan kondusif bagi seluruh karyawan maupun pihak lain yang berada di area operasional.

Sistem Manajemen dan Pengendalian Risiko

[403-1, 403-2, 403-4, 403-7, 403-8]

ESSA menerapkan pengelolaan keselamatan dan kesehatan kerja (K3) secara terintegrasi di seluruh unit operasional, terutama pada aktivitas dengan tingkat risiko tinggi. Kerangka pengelolaan ini mengacu pada Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3) Nasional sesuai Peraturan Pemerintah No. 50 Tahun 2012 serta standar global *Occupational Safety and Health Administration* (OSHA 1910.119) mengenai *Process Safety Management* (PSM). [GRI 403-1]

Penerapannya didukung oleh pemanfaatan Sistem Informasi K3 (SIK3) sebagai platform digital untuk memantau indikator keselamatan dan mengelola program K3 secara lebih terstruktur dan *real-time*. Dalam pengendalian risiko operasional, ESSA juga menerapkan metode HIRADC (*Hazard Identification, Risk Assessment, and Determining Control*) secara rutin sebelum pekerjaan dilaksanakan, guna memastikan setiap potensi bahaya dapat diidentifikasi, dinilai, dan dikendalikan secara memadai. [GRI 403-2]

Selain memperkuat sistem dan pengendalian, Perseroan juga membangun budaya pelaporan yang bersifat non-punitif. Melalui pendekatan ini, karyawan didorong untuk melaporkan kondisi tidak aman maupun kejadian *near-miss* secara terbuka. Praktik tersebut menjadi bagian penting dari upaya pencegahan insiden sekaligus penguatan transparansi di lingkungan kerja. [GRI 403-4]

[POJK-F.1]

Pada tahun 2025, Perseroan melalui entitas anak, PAU,

In the energy and chemical industry, occupational health and safety management is an integral part of operational reliability. ESSA implements a system-based prevention approach, regulatory compliance, and continuous performance monitoring to create a safe, reliable, and conducive working environment for all employees and other parties within the operational areas.

Management System and Risk Control [403-1, 403-2,

403-4, 403-7, 403-8]

ESSA implements integrated occupational health and safety (OHS) management across all operational units, particularly for high-risk activities. This management framework refers to the National Occupational Health and Safety Management System (SMK3) as per Government Regulation No. 50 of 2012, as well as global standards from the Occupational Safety and Health Administration (OSHA 1910.119) regarding Process Safety Management (PSM). [GRI 403-1]

Its implementation is supported by the use of the OHS Information System (SIK3) as a digital platform to monitor safety indicators and manage OHS programs in a more structured and real-time manner. In controlling operational risks, ESSA also routinely applies the HIRADC (Hazard Identification, Risk Assessment, and Determining Control) method before work is executed, ensuring that every potential hazard can be adequately identified, assessed, and controlled. [GRI 403-2]

In addition to strengthening systems and controls, the Company fosters a non-punitive reporting culture. Through this approach, employees are encouraged to openly report unsafe conditions and near-miss events. This practice is a vital part of incident prevention efforts and the strengthening of transparency in the workplace.

[GRI 403-4] [POJK-F.1]

In 2025, the Company, through its subsidiary PAU, continued to strengthen safety management through the



melalui resertifikasi ISO 45001 *Occupational Health and Safety Management System* serta penyusunan Dokumen Pengendalian Bahaya Besar (DPPB) sesuai ketentuan kementerian terkait.

Penerapan standar K3 di ESSA dan entitas anak mencakup karyawan, kontraktor, serta tamu yang memasuki area operasional. Setiap personel wajib mematuhi ketentuan keselamatan dan mengikuti prosedur keamanan yang berlaku. Hingga akhir tahun 2025, 100% karyawan Perseroan telah tercakup dalam sistem manajemen K3.

[GRI 403-8]

ESSA berupaya mencegah dan memitigasi dampak negatif keselamatan dan kesehatan kerja yang terkait langsung dengan kegiatan operasionalnya melalui hubungan bisnis, terutama dengan kontraktor dan penyedia jasa yang bekerja di area operasional Perseroan. Risiko yang dikelola mencakup antara lain pekerjaan dengan potensi bahaya tinggi, seperti *hot work*, kerja di ketinggian, *confined space*, penggunaan peralatan kerja, penggunaan peralatan kerja, serta paparan bahan atau kondisi kerja berbahaya. Untuk mengendalikan risiko tersebut, Perseroan menerapkan persyaratan K3 dalam proses pengadaan dan pelaksanaan kontrak, mewajibkan induksi keselamatan dan kepatuhan terhadap prosedur kerja aman, serta menerapkan penilaian risiko dan mekanisme izin kerja sebelum pekerjaan dilaksanakan. Penerapan pengendalian ini didukung oleh *HSE Index (Health, Safety, and Environment Index)* yang memuat panduan penggunaan Alat Pelindung Diri (APD), mekanisme izin kerja, dan protokol keselamatan lainnya sebagai acuan kerja aman di lingkungan operasional. Perseroan juga melakukan pengawasan dan evaluasi berkala terhadap kepatuhan mitra kerja serta dapat meminta tindakan perbaikan hingga menghentikan pekerjaan sesuai tingkat risiko dan materialitas temuan apabila ditemukan ketidaksesuaian. [GRI 403-7]

Pengembangan Kompetensi [GRI 403-5] [POJK-F.1]

Sebagai bagian dari pengendalian risiko operasional dan penguatan budaya keselamatan, ESSA terus memperkuat kompetensi teknis karyawan di bidang K3. Sepanjang tahun 2025, Perseroan menyelenggarakan 22 program pengembangan kompetensi K3 yang diikuti oleh 118 karyawan dan difokuskan pada aspek-aspek kritis sebagai berikut:

- *Advanced General Fire Management* dan sistem tanggap darurat.
- *Root Cause Analysis (RCA)* untuk meningkatkan efektivitas investigasi insiden.

ISO 45001 Occupational Health and Safety Management System recertification and the preparation of the Major Hazard Control Document (DPPB) in accordance with relevant ministerial regulations.

The implementation of OHS standards at ESSA and its subsidiaries covers employees, contractors, and guests entering operational areas. Every person is required to comply with safety provisions and follow applicable security procedures. By the end of 2025, 100% of the Company's employees were covered by the OHS management system. [GRI 403-8]

ESSA strives to prevent and mitigate negative occupational health and safety impacts directly linked to its operational activities through business relationships, particularly with contractors and service providers working within the Company's operational areas. Risks managed include high-hazard activities such as hot work, working at heights, confined spaces, the use of work equipment, and exposure to hazardous materials or working conditions. To control these risks, the Company implements OHS requirements in the procurement and contract execution processes, mandates safety inductions and compliance with safe work procedures, and applies risk assessments and work permit (Permit to Work) mechanisms before tasks are carried out. The implementation of these controls is supported by the HSE Index (Health, Safety, and Environment Index), which includes guidelines for the use of Personal Protective Equipment (PPE), work permit mechanisms, and other safety protocols as references for safe work in the operational environment. The Company also conducts periodic supervision and evaluation of partner compliance and may request corrective actions or stop-work based on the risk level and materiality of findings if non-compliance is identified. [GRI 403-7]

Competence Development [GRI 403-5] [POJK-F.1]

As part of operational risk control and strengthening the safety culture, ESSA continues to enhance the technical competence of its employees in the field of OHS. Throughout 2025, the Company organized 22 OHS competency development programs attended by 118 employees, focusing on the following critical aspects:

- *Advanced General Fire Management* and emergency response systems.
- *Root Cause Analysis (RCA)* to improve the effectiveness of incident investigations.
- *Level 2 Instrumentation Technician Certification* to strengthen operational technical competence.



- Sertifikasi Teknisi Instrumentasi Tingkat 2 untuk memperkuat kompetensi teknis operasional.
- Sertifikasi HAZOP *Leader* guna menyiapkan personel yang mampu memimpin proses penilaian risiko.
- *Management of Change* (MOC) dan *Analysis of Safety and Operability* (ASOB) untuk mendukung pengelolaan risiko atas setiap perubahan proses produksi.

Sebagai bagian dari pendekatan terintegrasi untuk memastikan kesiapsiagaan menghadapi situasi darurat, selama tahun pelaporan unit Banggai Ammonia Plant milik entitas PAU melaksanakan 10 simulasi darurat yang terdiri atas 6 *table top exercise* dan 4 *physical drill*. Selain itu, ESSA juga melakukan sinkronisasi program dengan pihak eksternal, termasuk melalui kolaborasi dengan narasumber dari dinas kesehatan setempat dan institusi terkait lainnya, guna memperbarui program K3 agar tetap selaras dengan standar pemerintah.

Kesehatan Karyawan dan Layanan Medis [GRI

403-3, 403-6]

ESSA berupaya menjaga kesehatan dan kesejahteraan karyawan melalui penyediaan layanan medis serta program promotif dan preventif yang dijalankan secara konsisten. Pada tahun 2025, seluruh karyawan memperoleh akses terhadap layanan kesehatan, yang didukung oleh pelaksanaan *medical check-up* (MCU) berkala, edukasi kesehatan, serta mekanisme rujukan bagi pekerja yang memerlukan penanganan lebih lanjut.

Inisiatif utama yang dijalankan meliputi:

- **Layanan medis dan fasilitas kesehatan:** ESSA menyediakan layanan kesehatan melalui fasilitas medis internal yang didukung tenaga kesehatan untuk melayani karyawan, termasuk pemberian konsultasi dan tindak lanjut medis sesuai kebutuhan.
- **Pemeriksaan kesehatan berkala:** Seluruh karyawan mengikuti MCU selama tahun pelaporan. Hasil pemeriksaan digunakan sebagai dasar pemberian konsultasi kesehatan, termasuk pemahaman atas kondisi medis tertentu seperti kadar lipid dan trigliserida yang memerlukan perhatian lebih lanjut.
- **Promosi dan edukasi kesehatan:** ESSA menyelenggarakan *Health Talk* melalui sesi *Toolbox Talk (TBT)* di departemen, distribusi materi edukasi kesehatan secara berkala, serta sesi berbagi pengetahuan mengenai isu kesehatan tertentu, termasuk pencegahan HIV/AIDS dan Tuberkulosis (TB).
- **Rujukan untuk kasus berisiko tinggi:** Bagi karyawan dengan indikasi kondisi kesehatan yang memerlukan penanganan lanjutan, Perseroan menyediakan mekanisme rujukan ke fasilitas layanan kesehatan yang lebih memadai sesuai kebutuhan medis.

- HAZOP Leader Certification to prepare personnel capable of leading risk assessment processes.
- Management of Change (MOC) and Analysis of Safety and Operability (ASOB) to support risk management for every production process change.

As part of an integrated approach to ensuring emergency preparedness, during the reporting year, the Banggai Ammonia Plant unit owned by the subsidiary PAU conducted 10 emergency simulations, consisting of 6 tabletop exercises and 4 physical drills. Additionally, ESSA coordinated its programs with external parties, including collaboration with representatives from local health offices and other relevant institutions, to update OHS programs to remain aligned with government standards.

Employee Health and Medical Services [GRI 403-3,

403-6]

ESSA strives to maintain the health and well-being of its employees through the provision of medical services as well as consistently implemented promotive and preventive programs. In 2025, all employees had access to health services, supported by regular medical check-ups (MCU), health education, and referral mechanisms for workers requiring further treatment.

Key initiatives implemented include:

- **Medical Services and Health Facilities:** ESSA provides health services through internal medical facilities supported by healthcare professionals to serve employees, including providing consultations and medical follow-ups as needed.
- **Periodic Health Examinations:** All employees participated in MCUs during the reporting year. The examination results served as a basis for health consultations, including the understanding of specific medical conditions such as lipid and triglyceride levels requiring further attention.
- **Health Promotion and Education:** ESSA organized Health Talks through Toolbox Talk (TBT) sessions within departments, regular distribution of health education materials, and knowledge-sharing sessions on specific health issues, including the prevention of HIV/AIDS and Tuberculosis (TB).
- **Referrals for High-Risk Cases:** For employees with indications of health conditions requiring further management, the Company provides a referral mechanism to more appropriate healthcare facilities in accordance with medical needs.

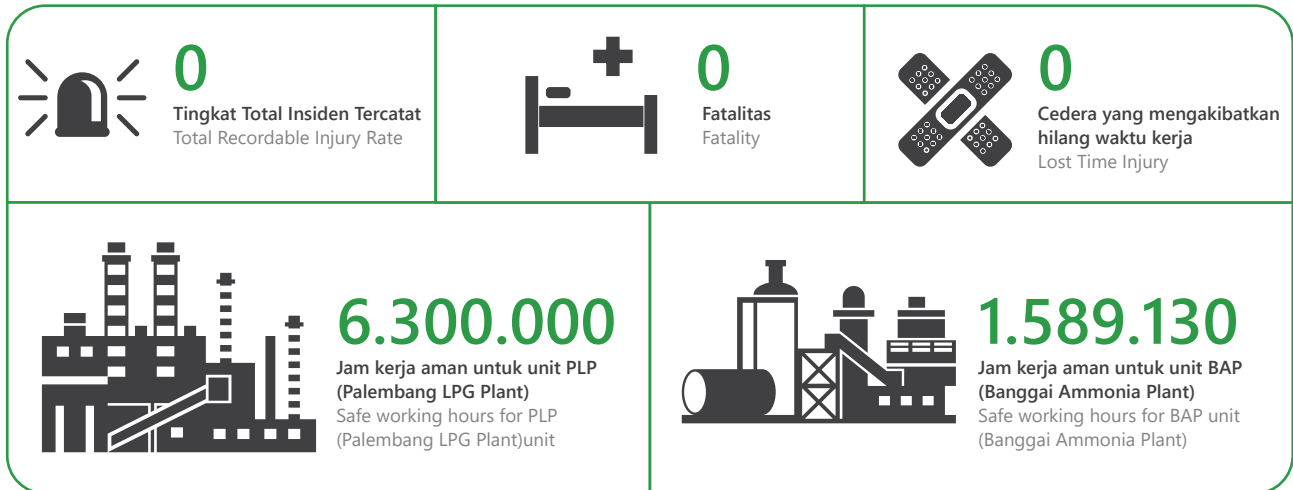


Melalui pendekatan tersebut, ESSA berupaya tidak hanya menyediakan layanan kesehatan dasar, tetapi juga meningkatkan pemahaman pekerja terhadap faktor risiko kesehatannya sehingga penanganan dapat dilakukan lebih dini dan tepat.

Through this approach, ESSA seeks not only to provide basic health services but also to increase workers' understanding of their health risk factors so that interventions can be carried out earlier and more accurately.

Kinerja K3 ESSA (2023-2025) [POJK-F.21][GRI 403-9]

ESSA OHS Performance (2023–2025) [POJK-F.21][GRI 403-9]



Selama periode 2023–2025, ESSA mempertahankan kinerja keselamatan kerja yang baik, tercermin dari Tingkat Total Insiden Tercatat (TRIR) sebesar 0 serta nihil fatalitas akibat kerja dan cedera yang mengakibatkan hilang waktu kerja (LTI). Sejalan dengan capaian tersebut, hingga akhir tahun 2025 unit Palembang LPG Plant (PLP) mencatatkan 6.300.000 jam kerja aman dan unit Banggai Ammonia Plant (BAP) mencatatkan 1.589.130 jam kerja aman. Capaian ini menunjukkan konsistensi Perseroan dalam menjaga pengendalian risiko keselamatan di seluruh unit operasional.

During the 2023–2025 period, ESSA maintained a strong occupational safety performance, reflected in a Total Recordable Injury Rate (TRIR) of 0, with zero work-related fatalities and Lost Time Injuries (LTI). In line with this achievement, by the end of 2025, the Palembang LPG Plant (PLP) unit recorded 6,300,000 safe man-hours, and the Banggai Ammonia Plant (BAP) unit recorded 1,589,130 safe working hours. These achievements demonstrate the Company's consistency in maintaining safety risk controls across all operational units.

Keandalan penerapan aspek keselamatan dan kepatuhan operasional ESSA juga tercermin dari sejumlah apresiasi yang diterima sepanjang 2025. ESSA meraih *Gold Award* pada Indonesia *Regulatory Compliance Awards (IRCA) 2025* sebagai *Notable Enterprise in Regulatory Compliance* di sektor minyak dan gas. Selain itu, unit operasional PAU menerima penghargaan Patra Nirbhaya Karya Pratama 2025 dari Kementerian ESDM atas capaian jam kerja aman, serta Piagam Penghargaan dari Bupati Ogan Ilir atas partisipasi aktif Perseroan dalam penanggulangan kebakaran hutan dan lahan (karhutla). Berbagai apresiasi tersebut memperlihatkan pengakuan eksternal atas komitmen ESSA dalam menjaga keselamatan kerja, kepatuhan operasional, dan kontribusi terhadap keselamatan lingkungan sekitar.

The reliability of ESSA's safety implementation and operational compliance is also reflected in several accolades received throughout 2025. ESSA earned the Gold Award at the Indonesia Regulatory Compliance Awards (IRCA) 2025 as a Notable Enterprise in Regulatory Compliance in the oil and gas sector. Furthermore, the PAU operational unit received the 2025 Patra Nirbhaya Karya Pratama Award from the Ministry of Energy and Mineral Resources (ESDM) for its safe man-hours achievement, as well as a Certificate of Appreciation from the Regent of Ogan Ilir for the Company's active participation in forest and land fire (karhutla) management. These accolades demonstrate external recognition of ESSA's commitment to maintaining occupational safety, operational compliance, and contributions to environmental safety.



Keterlibatan dan Pengembangan Masyarakat

Community Involvement and Development





Pendekatan Pengembangan Masyarakat

[POJK-F.23, F.25][GRI 3-3, 413-1, 413-2]

Community Development Approach

ESSA menyadari bahwa keberlanjutan operasional Perseroan tidak terlepas dari hubungan yang harmonis dengan masyarakat di sekitar wilayah operasional. Oleh karena itu, Perseroan menjalankan program pengembangan masyarakat sebagai bagian dari tanggung jawab sosial perusahaan sekaligus komitmen terhadap praktik bisnis yang bertanggung jawab. Program-program tersebut disusun berdasarkan pemetaan awal dan komunikasi partisipatif dengan pemangku kepentingan lokal sehingga pelaksanaannya diupayakan tetap relevan dengan kebutuhan masyarakat dan konteks wilayah operasi. [GRI 3-3, 413-1]

Seiring dengan penguatan pendekatan tersebut, kegiatan pengembangan masyarakat masih berkembang secara bertahap, melalui kombinasi antara dukungan sosial langsung dan inisiatif pemberdayaan ekonomi. Wilayah binaan ESSA mencakup komunitas di sekitar area operasional, antara lain Desa Sungai Rambutan dan Desa Talang Pangeran Ilir di Provinsi Sumatera Selatan serta wilayah operasional di Kabupaten Banggai Luwuk, Provinsi Sulawesi Tengah. Dalam pelaksanaannya, Perseroan berkoordinasi dengan pemerintah daerah dan pemangku kepentingan lokal, termasuk dalam mendukung kegiatan sosial kemasyarakatan dan penanganan isu tertentu yang relevan bagi masyarakat sekitar.

Secara tata kelola, komitmen tanggung jawab sosial Perseroan tercantum dalam Kode Etik dan dikoordinasikan melalui Gugus Tugas ESG serta Fungsi Keberlanjutan yang dibentuk sejak 2023. Pelaksanaan program CSR dikelola oleh penanggung jawab yang ditunjuk pada masing-masing unit operasional untuk memastikan implementasi berjalan sesuai kebutuhan dan karakteristik wilayah masing-masing.

ESSA juga memahami bahwa kegiatan operasional Perseroan memiliki potensi dampak sosial, terutama yang berkaitan dengan interaksi dengan masyarakat sekitar. Untuk itu, Perseroan mengedepankan komunikasi terbuka dan pendekatan persuasif sebagai bagian dari upaya mitigasi risiko sosial. Pada tahun 2024 dan 2025, tidak terdapat keluhan masyarakat yang bersifat material maupun gangguan sosial yang memengaruhi kelangsungan operasional perusahaan. [POJK-F.23][GRI 413-2]

ESSA recognizes that the company's operational sustainability is inseparable from harmonious relationships with the communities surrounding its operational areas. Therefore, the Company implements community development programs as part of its corporate social responsibility and its commitment to responsible business practices. These programs are developed based on initial mapping and participatory communication with local stakeholders, ensuring that their implementation remains relevant to community needs and the operational context.

[GRI 3-3, 413-1]

In line with the strengthening of this approach, community development activities continue to evolve gradually through a combination of direct social support and economic empowerment initiatives. ESSA's fostered areas include communities around its operational sites, such as Sungai Rambutan Village and Talang Pangeran Ilir Village in South Sumatra Province, as well as operational areas in Banggai Luwuk Regency, Central Sulawesi Province. In its implementation, the Company coordinates with local governments and stakeholders, including supporting community social activities and addressing specific issues relevant to the local population.

In terms of governance, the Company's social responsibility commitment is enshrined in the Code of Conduct and coordinated through the ESG Task Force and the Sustainability function established in 2023. The implementation of CSR programs is managed by designated officers at each operational unit to ensure that implementation aligns with the needs and characteristics of their respective regions.

ESSA also understands that the company's operational activities have potential social impacts, particularly regarding interactions with surrounding communities. To this end, the Company prioritizes open communication and persuasive approaches as part of its social risk mitigation efforts. In 2024 and 2025, there were no material community grievances or social disruptions that affected the company's business continuity. [POJK-F.23][GRI

413-2]



Sebagai bagian dari komitmen terhadap keselamatan masyarakat dan ketahanan wilayah sekitar operasi, ESSA juga berpartisipasi dalam penanggulangan kebakaran hutan dan lahan (karhutla). Pada tahun 2025, partisipasi ini memperoleh apresiasi dari Pemerintah Daerah yang mencerminkan kontribusi Perseroan dalam mendukung ketahanan komunitas terhadap risiko lingkungan. Selain itu, Perseroan juga tengah memperbarui mekanisme pengaduan sebagai bagian dari upaya memperkuat keterbukaan dialog dengan masyarakat serta memastikan setiap masukan dapat ditindaklanjuti secara terstruktur dan akuntabel. Sepanjang tahun 2025, tidak terdapat pengaduan masyarakat yang bersifat signifikan, termasuk yang berkaitan dengan aspek lingkungan hidup di sekitar wilayah operasional Perseroan. [POJK-F.24]

Sejalan dengan upaya tersebut, Perseroan berfokus menggeser paradigma dari sekadar bantuan sosial menjadi pemberdayaan masyarakat yang terintegrasi dengan rencana pembangunan pemerintah daerah. Melalui penandatanganan sejumlah Perjanjian Kerja Sama (PKS) dengan berbagai Organisasi Perangkat Daerah (OPD) Kabupaten Banggai pada 2025, ESSA menyinkronkan program CSR agar lebih tepat sasaran, terukur, dan berkelanjutan. Sinergi ini juga mencakup mekanisme monitoring bersama untuk mencegah terjadinya tumpang tindih penggunaan dana APBD dan dana CSR.

As part of its commitment to community safety and the resilience of areas surrounding its operations, ESSA also participates in forest and land fire management (karhutla). In 2025, this participation received appreciation from the Local Government, reflecting the Company's contribution to supporting community resilience against environmental risks. Furthermore, the Company is also in the process of updating its grievance mechanism as part of its efforts to strengthen open dialogue with communities and to ensure that all feedback can be addressed in a structured and accountable manner. Throughout 2025, there were no significant community grievances reported, including those related to environmental aspects in the areas surrounding the Company's operations. [POJK-F.24]

In line with these efforts, the Company is focused on shifting its paradigm from merely providing social assistance to fostering community empowerment that is integrated with local government development plans. Through the signing of several Cooperation Agreements (PKS) with various Regional Government Agencies (OPD) of Banggai Regency in 2025, ESSA aligns its CSR programs to ensure they are more targeted, measurable, and sustainable. This synergy also includes joint monitoring mechanisms to prevent any overlap in the use of regional budget (APBD) funds and CSR funds.



Kinerja Program Pengembangan Masyarakat [POJK-F.25][GRI 413-1]

Community Development Program Performance

Program pengembangan masyarakat ESSA pada tahun 2025 dilaksanakan melalui entitas anak perusahaan, yaitu PT Panca Amara Utama (PAU) di Kabupaten Banggai dan Palembang LPG Plant (PLP) di Kabupaten Ogan Ilir. Pelaksanaan program diarahkan untuk menjawab kebutuhan masyarakat di sekitar wilayah operasional secara lebih terstruktur dengan fokus pada penguatan kemandirian ekonomi, peningkatan kualitas kesehatan dan pendidikan, dukungan sosial, serta pemberdayaan berbasis lingkungan. Pada 2025, PAU merealisasikan investasi sosial sebesar Rp5.667.223.682, yang dikelola sebagai bagian dari upaya menciptakan dampak sosial yang lebih nyata dan terukur.

ESSA's community development programs in 2025 were implemented through its subsidiary entities, namely PT Panca Amara Utama (PAU) in Banggai Regency and the Palembang LPG Plant (PLP) in Ogan Ilir Regency. The program implementation is directed toward addressing the needs of communities surrounding operational areas in a more structured manner, focusing on strengthening economic independence, improving the quality of health and education, social support, and environment-based empowerment. In 2025, PAU realized a social investment of Rp5,667,223,682, managed as part of the effort to create a more tangible and measurable social impact.

Pemberdayaan Ekonomi [GRI 203-2]

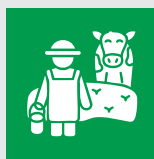
Mendorong kemandirian ekonomi lokal melalui penguatan kelembagaan ekonomi desa serta pengembangan usaha masyarakat di bidang pertanian, peternakan, perikanan, dan kegiatan usaha produktif lainnya.

Economic Empowerment [GRI 203-2]

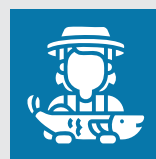
Encouraging local economic independence through the strengthening of village economic institutions, as well as the development of community businesses in the fields of agriculture, animal husbandry, fisheries, and other productive business activities.



Penguatan Kelembagaan Ekonomi Desa
Strengthening of Village Economic Institutions



Bidang Peternakan
Animal Husbandry Sector



Bidang Perikanan
Fishery Sector



Bidang Pertanian
Agriculture Sectors

Untuk mendorong transformasi ekonomi desa, ESSA memperkuat kapasitas BUMDes sebagai penggerak ekonomi lokal. Program ini memungkinkan masyarakat mengelola komoditas unggulan secara mandiri dan membangun unit usaha yang kompetitif di pasar global, sehingga tercipta kemandirian ekonomi berkelanjutan yang melampaui ketergantungan pada sektor industri.

To drive rural economic transformation, ESSA strengthens the capacity of Village-Owned Enterprises (BUMDes) as engines of the local economy. The program enables communities to independently manage leading commodities and build globally competitive business units, fostering sustainable economic independence beyond reliance on the industrial sector.



PT Panca Amara Utama - Banggai Ammonia Plant

Penguatan Kelembagaan Ekonomi Desa

Strengthening of Village Economic Institutions

ESSA mendukung penguatan peran Badan Usaha Milik Desa (BUMDes) sebagai penggerak ekonomi lokal di wilayah operasional PT PAU. Dukungan ini tidak hanya diberikan dalam bentuk bantuan sarana usaha, tetapi juga melalui peningkatan kapasitas kelembagaan, penguatan tata kelola bisnis, serta pendampingan pengembangan unit usaha berbasis potensi desa. Fokus pengembangan diarahkan pada komoditas kelapa yang memiliki nilai ekonomi tinggi dan relevan dengan mata pencaharian masyarakat setempat.

Sepanjang 2025, dukungan tersebut diwujudkan melalui beberapa program, yaitu penyediaan modal kerja berupa mesin pembuat kopra dan tungku arang batok kelapa bagi BUMDes di Desa Kayu Tanyo dan Uling, pelaksanaan lokakarya dan bimbingan teknis bagi direktur BUMDes, studi banding bagi BUMDes berprestasi, pendampingan tata kelola manajemen bisnis dan pengembangan unit usaha kelapa bagi 10 BUMDes.

Melalui rangkaian kegiatan ini, ESSA mendorong transformasi BUMDes dari sekadar penerima bantuan menjadi lembaga usaha desa yang lebih mandiri, profesional, dan mampu membangun kolaborasi antarwilayah. Program ini turut membuka peluang penguatan rantai nilai kelapa di tingkat desa. BUMDes didorong tidak hanya menjadi penyalur hasil tani, tetapi juga mengembangkan usaha pengolahan dan diversifikasi produk turunan, seperti kopra putih dan arang batok kelapa, termasuk pemanfaatan limbah kelapa menjadi produk bernilai tambah.

ESSA supports the strengthening of Village-Owned Enterprises (BUMDes) as drivers of the local economy within PT PAU's operational areas. This support is provided not only through the provision of business facilities but also through institutional capacity building, strengthening business governance, and mentoring the development of business units based on village potential. The development focus is directed toward coconut commodities, which hold high economic value and are relevant to the local community's livelihoods.

Throughout 2025, this support was realized through several programs, namely the provision of working capital in the form of copra processing machines and coconut shell charcoal kilns for BUMDes in Kayu Tanyo and Uling Villages, the implementation of workshops and technical guidance for BUMDes directors, comparative studies for high-achieving BUMDes, and business management governance mentoring for 10 BUMDes.

Through this series of activities, ESSA encourages the transformation of BUMDes from aid recipients into more independent and professional village business institutions capable of building cross-regional collaborations. This program also opens opportunities to strengthen the coconut value chain at the village level. BUMDes are encouraged not only to act as distributors of agricultural products but also to develop processing businesses and diversify derivative products, such as white copra and coconut shell charcoal, including the utilization of coconut waste into value-added products.

2025

Program Highlights

2

BUMDes menerima dukungan sarana usaha pengolahan kelapa

BUMDes received support for coconut processing business



1

10 BUMDes didampingi dalam pengembangan unit usaha berbasis kelapa

BUMDes were mentored in developing coconut-based business units.



2

291 Peserta mengikuti lokakarya direktur BUMDes

Participants attended BUMDes directors' workshops.



3



30 & 10

Pengelola BUMDes dan kepala desa mengikuti pendampingan teknis

BUMDes managers and village heads participated in technical mentoring.



4

20

Pendamping desa mendapat peningkatan kapasitas

Village assistants received capacity building.



5

PT Panca Amara Utama - Banggai Ammonia Plant

Pengembangan Usaha Pertanian untuk Meningkatkan Produktivitas Masyarakat

Agricultural Business Development to Enhance Community Productivity

Program pertanian diarahkan untuk mendukung kelompok tani agar mampu meningkatkan produktivitas sekaligus mengelola usaha tani secara lebih efisien, terencana, dan bernilai tambah. Sepanjang 2025, PT PAU merealisasikan berbagai dukungan, antara lain penghargaan modal kerja bagi kelompok berprestasi, bantuan bahan baku dan alat pengolahan pupuk organik, penyaluran sarana produksi pertanian, insentif bagi kelompok tani dan penyuluh pertanian, serta kegiatan monitoring dan bimbingan teknis. Program ini turut mendukung penguatan aktivitas ekonomi kelompok tani melalui peningkatan produktivitas, pengembangan usaha berbasis hasil pertanian, serta pemanfaatan potensi lokal secara lebih terpadu.

The agricultural program is directed toward supporting farmer groups to increase productivity while managing farming businesses more efficiently, systematically, and with higher added value. Throughout 2025, PT PAU realized various forms of support, including working capital awards for high-achieving groups, assistance with raw materials and organic fertilizer processing equipment, distribution of agricultural production facilities, incentives for farmer groups and agricultural extension officers, as well as monitoring and technical guidance activities. This program also supports the strengthening of farmer groups' economic activities through productivity enhancement, the development of businesses based on agricultural yields, and more integrated utilization of local potential.

2025

Program Highlights

10

Kelompok tani diperkuat melalui program

Farmer groups were strengthened through the program facilities.



1

32

Penyuluh dan koordinator mengikuti pelatihan

Extension officers and coordinators participated in training.



2

↑15%

Peningkatan pendapatan dari sekitar 70% anggota kelompok tani

Increase in income for approximately 70% of farmer group members.



3



↓10%

Penurunan biaya pengelolaan usaha berbasis pertanian karena subsidi pupuk organik
Reduction in agricultural business management costs due to organic fertilizer subsidies.

4



PT Panca Amara Utama - Banggai Ammonia Plant

Peningkatan Usaha Perikanan Masyarakat

Enhancement of Community Fisheries Businesses

Sebagai bagian dari program pengembangan masyarakat PT PAU, ESSA menjalankan inisiatif penguatan usaha perikanan di wilayah Kabupaten Banggai, termasuk di kawasan Pantai Pinus Moilong. Program ini diarahkan untuk mendukung diversifikasi mata pencaharian masyarakat melalui pengembangan budidaya dan pengolahan hasil perikanan, sekaligus memperkuat kapasitas kelompok nelayan dan pelaku usaha perikanan lokal.

Pada tahun 2025, Perseroan menyalurkan bantuan sarana budidaya perikanan darat kepada 10 anggota Kelompok Nelayan Pantai Pinus Moilong, menyediakan sarana pengolahan hasil perikanan bagi 4 kelompok penerima manfaat di Kecamatan Nambo, Kintom, Toili, dan Toili Barat, serta menyelenggarakan bimbingan teknis pengelolaan usaha perikanan bagi 60 peserta. Dukungan ini ditujukan untuk mendorong usaha perikanan yang lebih produktif, bernilai tambah, dan dikelola secara lebih terukur.

As part of PT PAU's community development program, ESSA implements initiatives to strengthen fisheries businesses in the Banggai Regency area, including the Pantai Pinus Moilong coastal area. This program is directed toward supporting the diversification of community livelihoods through the development of aquaculture and fishery product processing, while simultaneously strengthening the capacity of local fisherman groups and fisheries entrepreneurs.

In 2025, the Company distributed inland aquaculture facility assistance to 10 members of the Pantai Pinus Moilong Fisherman Group, provided fishery product processing facilities for 4 beneficiary groups in Nambo, Kintom, Toili, and West Toili Districts, and organized technical guidance on fisheries business management for 60 participants. This support is intended to encourage more productive, value-added, and managed in a more measurable manner.

2025

Program Highlights

10

Anggota kelompok nelayan menerima bantuan sarana budidaya perikanan darat

Fisherman group members received inland aquaculture facility assistance.

1



4

Kelompok (40 orang) menerima sarana pengolahan hasil perikanan

Groups (40 people) received fishery product processing facilities.

2



60

Peserta mengikuti bimbingan teknis dan menerima sertifikat Cara Pembenihan Ikan yang Baik (CPIB)

Participants attended technical guidance and received Good Fish Hatchery Practice (CPIB) certificates.

3





PT Panca Amara Utama - Banggai Ammonia Plant

Dukungan pada Usaha Peternakan Masyarakat

Support for Community Animal Husbandry Businesses

Program peternakan diarahkan untuk mendukung pengembangan usaha ternak masyarakat melalui bantuan sarana usaha, pengolahan produk, serta peningkatan kapasitas kelompok. Dukungan ini mencakup pengembangan ternak ayam, itik, dan kambing, bantuan peralatan pengolahan hasil peternakan, serta bimbingan teknis bagi kelompok ternak.

Pada 2025, program ini mendukung kelompok ternak agar mampu mengelola usaha secara lebih produktif dan bernilai tambah. Selain meningkatkan hasil produksi utama, inisiatif ini juga mendorong pemanfaatan hasil samping ternak dan penguatan keterampilan kelompok dalam pengelolaan usaha.

PT PAU supports the improvement of learning quality and the expansion of access to education within its operational areas through various initiatives targeting students, educators, and learning facilities.

The animal husbandry program is directed toward supporting the development of community livestock businesses through business facility assistance, product processing, and group capacity building. This support includes the development of poultry (chicken and duck) and goat livestock, assistance with livestock product processing equipment, and technical guidance for livestock groups.

In 2025, this program supported livestock groups to manage their businesses more productively and with higher added value. In addition to increasing primary production yields, this initiative also encouraged the utilization of livestock by-products and the strengthening of group skills in business management.

2025

Program Highlights

4

UMKM menerima bantuan pengolahan produk.

MSMEs received product processing assistance.



1

40

Peserta mengikuti pelatihan usaha ternak.

Participants attended livestock business training.



2





Program Pendidikan [GRI 203-2]

Perseroan berupaya meningkatkan akses pendidikan dan kualitas sumber daya manusia di wilayah operasional melalui dukungan terhadap proses pembelajaran, penguatan sarana pendidikan, peningkatan kapasitas tenaga pendidik, serta pemberian bantuan pendidikan bagi peserta didik.

Education Program [GRI 203-2]

The Company strives to improve access to education and the quality of human resources in its operational areas through support for the learning process, strengthening educational facilities, enhancing the capacity of educators, and providing educational assistance for students.

PT ESSA Industries Indonesia Tbk - Palembang LPG Plant

Akses Pendidikan dan Penguatan Kualitas Pembelajaran

Access to Education and Strengthening Learning Quality

PT PAU mendukung peningkatan kualitas pembelajaran sekaligus perluasan akses pendidikan di wilayah operasional melalui berbagai inisiatif yang menyoar peserta didik, tenaga pendidik, dan sarana belajar.

Pada tahun 2025, Perseroan menjalankan sejumlah program yang dirancang untuk menjawab kebutuhan pendidikan secara holistik. Untuk meningkatkan akses pendidikan, Perseroan menyediakan dukungan transportasi sekolah di Kecamatan Kintom dan desa sekitar melalui pengoperasian lima unit angkutan yang melayani 96 siswa setiap hari. Inisiatif ini membantu memastikan akses ke sekolah yang lebih aman dan teratur sekaligus mengurangi beban biaya harian orang tua.

Di sisi peningkatan kualitas pembelajaran, Perseroan memperkuat kapasitas tenaga pendidik melalui pelatihan yang mencakup pembelajaran mendalam, pengelolaan Unit Kesehatan Sekolah (UKS), serta Pendidikan Holistik Berbasis Karakter (PHBK). Selain itu, dukungan terhadap sarana pendidikan juga diberikan melalui penyediaan fasilitas PAUD dan mebel sekolah guna menciptakan lingkungan belajar yang lebih layak dan kondusif.

PT PAU juga mendorong keterlibatan langsung karyawan dalam dunia pendidikan melalui Program Sahabat Mengajar, di mana karyawan ESSA berperan sebagai relawan pengajar untuk berbagi pengalaman dan wawasan industri kepada siswa dan tenaga pendidik. Program ini menjangkau sembilan institusi pendidikan setara SMP dan SMA di wilayah operasional serta berkontribusi dalam memperkenalkan dunia kerja sejak dini dan memperkaya proses pembelajaran dengan perspektif praktis dari industri.

Secara keseluruhan, rangkaian inisiatif ini menunjukkan bahwa ESSA tidak hanya berfokus pada peningkatan akses, tetapi juga kualitas dan relevansi pendidikan sebagai bagian dari kontribusi jangka panjang terhadap pengembangan sumber daya manusia di wilayah operasional.

PT PAU supports the improvement of learning quality and the expansion of access to education within its operational areas through various initiatives targeting students, educators, and learning facilities.

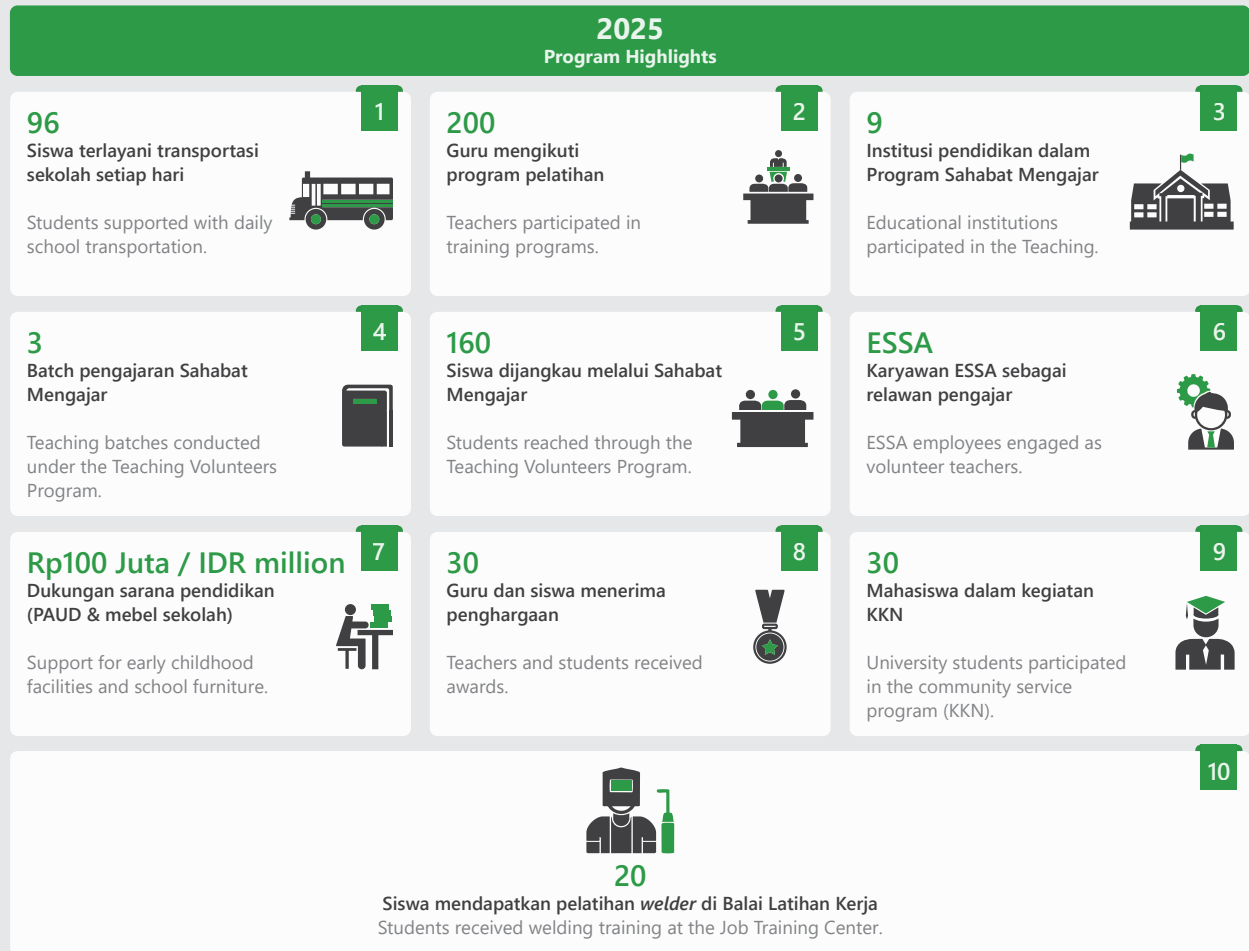
In 2025, the Company implemented a number of programs designed to address educational needs in a holistic manner. To improve access to education, the Company provided school transportation support in Kintom District and surrounding villages by operating five transport units serving 96 students daily. This initiative helps ensure safer and more reliable access to schools while also reducing the daily financial burden on parents.

In terms of enhancing learning quality, the Company strengthened the capacity of educators through training programs covering deep learning methodologies, School Health Unit (UKS) management, and Holistic Character-Based Education (PHBK). In addition, support for educational infrastructure was provided through the development of early childhood education (PAUD) facilities and the provision of school furniture, creating a more conducive and appropriate learning environment.



PT PAU also promotes direct employee engagement in education through the Sahabat Mengajar (Teaching Companions) Program, where ESSA employees serve as volunteer educators, sharing their knowledge and industry experience with students and teachers. The program has reached nine junior and senior secondary-level institutions within the operational area, contributing to early exposure to the world of work and enriching the learning process with practical industry insights.

Overall, these initiatives demonstrate that ESSA's commitment extends beyond improving access to education, encompassing the quality and relevance of learning as part of its long-term contribution to human capital development in its operational areas.





PT ESSA Industries Indonesia Tbk - Palembang LPG Plant

Dukungan Beasiswa untuk Keberlanjutan Pendidikan

Scholarship Support for Education Continuity

Di wilayah operasional Palembang LPG Plant, ESSA melanjutkan program beasiswa pendidikan yang telah berjalan secara rutin sejak 2020. Program ini ditujukan untuk mendukung keberlanjutan pendidikan bagi siswa berprestasi dari keluarga pra-sejahtera di sekitar wilayah operasional.

Pada 2025, beasiswa diberikan kepada 8 siswa dari jenjang SD hingga SMK yang berasal dari Desa Sungai Rambutan dan Talang Pangeran Ilir. Melalui program ini, Perseroan berupaya membantu penerima manfaat untuk tetap melanjutkan pendidikan sekaligus mendorong semangat belajar dan pengembangan potensi generasi muda di sekitar wilayah operasional.

In the Palembang LPG Plant operational area, ESSA continued its educational scholarship program, which has been running consistently since 2020. This program is aimed at supporting educational continuity for high-achieving students from underprivileged families surrounding the operational area.

In 2025, scholarships were awarded to 8 students ranging from elementary to vocational high school levels (SD to SMK) from Sungai Rambutan and Talang Pangeran Ilir Villages. Through this program, the Company strives to assist beneficiaries in continuing their education while fostering a spirit of learning and the development of the younger generation's potential in the vicinity of its operations.

2025 Program Highlights

1



8

Siswa jenjang SD hingga SMK menerima beasiswa
Students from elementary to vocational high school levels received scholarships.





Investasi Karakter untuk Generasi Masa Depan

Character Investment for Future Generations

Pelatihan Pendidikan Holistik Berbasis Karakter (PHBK) yang didukung ESSA memberikan dampak nyata bagi tenaga pendidik di Banggai. Salah satu penerima manfaat menyampaikan:

ESSA's Holistic Character-Based Education (PHBK) training has created tangible impact for educators in Banggai. One beneficiary shared:

"Alhamdulillah kami diberi kesempatan mengikuti pelatihan mengenai metode pengajaran holistik berbasis karakter yang belum pernah kami dapatkan sebelumnya. Ilmu ini akan kami transfer ke guru-guru lain, agar generasi penerus kami memiliki karakter dan motivasi yang lebih kuat di masa depan," ujar Hujaima A. Samsudin, Guru TK Al Khairat Kelurahan Tolando, Kecamatan Batui.

"Alhamdulillah, we were given the opportunity to join a training on holistic, character-based teaching methods that we had never received before. We will pass this knowledge on to other teachers, so our future generations can have stronger character and motivation," said Hujaima A. Samsudin, a kindergarten teacher at Al Khairat, Tolando Village, Batui District.





Program Kesehatan

Program kesehatan berfokus pada peningkatan kualitas kesehatan masyarakat melalui upaya preventif, intervensi gizi, dan kolaborasi dengan otoritas kesehatan setempat.

Health Program

Health programs focus on improving community health quality through preventive efforts, nutritional interventions, and collaboration with local health authorities.

PT Panca Amara Utama - Banggai Ammonia Plant

Layanan dan Intervensi Kesehatan Masyarakat

Community Health Services and Interventions

Pada 2025, PAU melaksanakan berbagai inisiatif untuk mendukung kesehatan masyarakat di sekitar wilayah operasional, mulai dari pembangunan jamban di dua desa, pelatihan bagi 80 kader kesehatan dan kader posyandu, hingga penyediaan alat medis dan bahan medis habis pakai (BMHP) untuk penanganan tuberkulosis (TB), HIV/AIDS, balita dan ibu hamil. Upaya ini juga mencakup intervensi peningkatan gizi bagi balita di wilayah prioritas melalui pemberian makanan tambahan (PMT), pemeriksaan ibu hamil, hingga penyaluran insentif bagi tenaga medis di salah satu desa untuk mendukung layanan kesehatan di tingkat komunitas.

In 2025, PAU implemented various initiatives to support community health around its operational areas, ranging from the construction of latrines in two villages and training for 80 health and Posyandu (Integrated Healthcare Center) volunteers, to the provision of medical equipment and disposable medical supplies (BMHP) for the management of tuberculosis (TB), HIV/AIDS, toddlers, and pregnant women. These efforts also included nutritional enhancement interventions for toddlers in priority areas through supplementary feeding (PMT), prenatal check-ups for pregnant women, and the distribution of incentives for medical personnel in one of the villages to support community-level health services.

2025

Program Highlights

80

Kader kesehatan mengikuti pelatihan

Health volunteers participated in training.



1

56

Balita menerima PMT

Toddlers received supplementary feeding (PMT).



2

Rp70 Juta / IDR million

Dukungan BMHP dan alat medis sebesar Rp 70jt untuk penanganan isu kesehatan prioritas

Rp70 million in support for medical supplies and equipment for priority health issues.



3





PT Panca Amara Utama - Banggai Ammonia Plant

Dukungan Layanan Kesehatan Dasar melalui Posyandu

Support for Basic Health Services through Posyandu

Sebagai bagian dari program kesehatan masyarakat di wilayah operasional Palembang LPG Plant, ESSA memfasilitasi kegiatan di 2 Posyandu di Desa Sungai Rambutan pada 2025 untuk mendukung akses masyarakat terhadap pelayanan kesehatan dasar, khususnya bagi ibu dan anak. Dukungan ini menjadi bagian dari upaya Perseroan dalam memperkuat fungsi posyandu sebagai pelayanan kesehatan komunitas yang berperan dalam pemantauan kesehatan rutin dan upaya promotif-preventif di sekitar wilayah operasional.

As part of the community health program in the Palembang LPG Plant operational area, ESSA facilitated activities at two Integrated Healthcare Centers (Posyandu) in Sungai Rambutan Village in 2025 to support community access to basic health services, particularly for mothers and children. This support is part of the Company's efforts to strengthen the function of Posyandu as a community health service that plays a role in routine health monitoring and promotive-preventive efforts around the operational area.



Dukungan Infrastruktur [GRI 203-1, 413-1]

Perseroan turut mendukung pembangunan infrastruktur bagi masyarakat di sekitar wilayah operasional guna meningkatkan konektivitas wilayah, kelancaran transportasi, dan keselamatan pengguna jalan. Pada 2025, dukungan tersebut dilakukan melalui perbaikan jalan provinsi sepanjang 3,1 km di Dusun Kompangan, Desa Uso, Kecamatan Batui, yang berada di sekitar area operasional PAU. Pekerjaan yang dilakukan meliputi pemadatan, penimbunan, pengaspalan, dan pembangunan saluran drainase, dengan nilai bantuan sekitar Rp1,7 miliar.

Infrastructure Support [GRI 203-1, 413-1]

The Company supports infrastructure development for communities surrounding its operational areas to improve regional connectivity, transportation flow, and road user safety. In 2025, this support was realized through the repair of a 3.1 km provincial road in Kompangan Hamlet, Uso Village, Batui District, located near PAU's operational area. The work included compaction, embankment, asphalt paving, and the construction of drainage systems, with a total assistance value of approximately IDR 1.7 billion.



Bantuan Sosial dan Keagamaan

ESSA menyalurkan berbagai dukungan sosial kemasyarakatan di sekitar wilayah operasional, meliputi bantuan sosial dan bencana, bantuan sarana ibadah, kegiatan budaya, kepemudaan, peringatan hari nasional, serta kegiatan keagamaan. Inisiatif ini merupakan bagian dari upaya Perseroan dalam menjaga hubungan yang harmonis dengan masyarakat dan mendukung kegiatan sosial kemasyarakatan di sekitar wilayah operasional.

Social and Religious Assistance

ESSA distributes various forms of community social support around its operational areas, covering social and disaster relief, assistance for houses of worship, cultural activities, youth empowerment, national day celebrations, and religious events. These initiatives are part of the Company's efforts to maintain harmonious relationships with the community and support social activities in the vicinity of its operations.

PT Panca Amara Utama Banggai Ammonia Plant



Rp50 juta donasi gempa Palu
Rp50 million in donations for the Palu earthquake relief.



Rp263,5 juta total dukungan kegiatan keagamaan dan sarana ibadah
Rp263.5 million in total support for religious activities and houses of worship.



9 masjid menerima bantuan sarana ibadah
9 mosques received assistance for worship facilities.



Rp180 juta bantuan pendidikan bagi anak kurang mampu melalui Yayasan Alwahdah
Rp180 million in educational assistance for underprivileged children through the Alwahdah Foundation.



4 kegiatan budaya dan expo didukung di tingkat kecamatan dan provinsi
4 cultural activities and expos supported at the district and provincial levels.



Rp90 juta dukungan kegiatan kepemudaan dan peringatan Hari Kemerdekaan
Rp90 million in support for youth activities and Independence Day celebrations.

PT ESSA Industries Indonesia Tbk Palembang LPG Plant



255 paket sembako
255 basic food packages (sembako) distributed.



Pemberdayaan Masyarakat Berbasis Lingkungan [GRI 413-1]

ESSA menjalankan berbagai inisiatif lingkungan berbasis masyarakat di sekitar wilayah operasional untuk mendorong partisipasi warga dalam menjaga kualitas lingkungan sekaligus menciptakan manfaat sosial dan ekonomi. Program ini mencakup edukasi lingkungan, pemanfaatan teknologi ramah lingkungan, pengelolaan sampah, serta rehabilitasi ekosistem pesisir sebagai bagian dari upaya membangun praktik pengelolaan lingkungan yang lebih partisipatif dan berkelanjutan.

Environment-Based Community Empowerment

[GRI 413-1]

ESSA implements various community-based environmental initiatives around its operational areas to encourage citizen participation in maintaining environmental quality while creating social and economic benefits. This program includes environmental education, the utilization of eco-friendly technologies, waste management, and the rehabilitation of coastal ecosystems as part of efforts to build more participatory and sustainable environmental management practices.

PT Panca Amara Utama - Banggai Ammonia Plant

Program TUKAR TUKAR Program



Melalui Program TUKAR (Transformasi Karya untuk Ramah Lingkungan), PAU memanfaatkan 2.374 ton sampah anorganik industri menjadi infrastruktur produktif bagi Kelompok Wanita Tani Jaya Mendono. Program ini menghasilkan efisiensi biaya pengadaan sebesar Rp53 Juta serta menghindari potensi dampak lingkungan setara 11.862,21 kg CO2-eq.

Through the TUKAR Program, PAU utilized 2.374 tons of industrial inorganic waste into productive infrastructure for the Jaya Mendono Women Farmer Group. This program resulted in procurement cost efficiencies of IDR 53 million and avoided potential environmental impacts equivalent to 11,862.21 kg CO2-eq.

Pengelolaan Sampah dan Rehabilitasi Lingkungan

Waste Management and Environmental



Melalui kerja sama dengan Dinas Lingkungan Hidup Kabupaten Banggai, PAU melaksanakan berbagai inisiatif pengelolaan lingkungan, termasuk penanaman mangrove di Pantai Makakata, Kelurahan Sisipan, Kecamatan Batui, serta pengelolaan sampah rumah tangga melalui budidaya maggot di Desa Babang Buyange, Kecamatan Kintom. Perseroan juga menyediakan sarana angkut sampah guna mendukung sistem pengelolaan lingkungan yang lebih tertata dan partisipatif.

In collaboration with the Banggai Regency Environmental Agency, PAU implemented various environmental management initiatives, including mangrove planting at Makakata Beach in Sisipan Subdistrict, Batui District, as well as household waste management through maggot cultivation in Babang Buyange Village, Kintom District. The Company also provided waste transportation facilities to support a more structured and participatory environmental management system.



Rp 100.000.000

Dukungan untuk penanaman mangrove, dengan total 2.500 bibit yang ditanam di Pantai Makakata, Kelurahan Sisipan, Kecamatan Batui.

In support for mangrove planting, with a total of 2,500 seedlings planted at Makakata Beach, Sisipan Subdistrict, Batui District.



Rp 80.000.000

Dukungan pengelolaan sampah rumah tangga melalui maggot

In support for household waste management through maggot cultivation.



Rp 40.000.000

Bantuan sarana angkut sampah

In assistance for waste transport facilities



2.374 ton

Sampah anorganik industri dimanfaatkan melalui Program TUKAR

Tons of industrial inorganic waste utilized through the TUKAR Program.



Praktik Sosial pada Pemasok

[GRI 2-6, 3-3, 204-1, 414-1, 414-2]

Social Practices in the Supply Chain

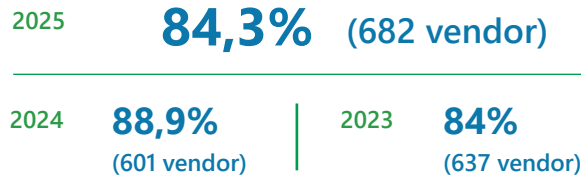
ESSA mengelola pemasok sebagai bagian dari tata kelola operasional yang berkelanjutan untuk mendukung kelancaran produksi LPG dan amoniak, termasuk pemenuhan kebutuhan barang, jasa teknis, logistik, dan layanan operasional pendukung lainnya. Dalam pengelolaan rantai pasok, Perseroan menempatkan pemasok tidak hanya sebagai mitra operasional, tetapi juga sebagai bagian penting dalam menjaga keandalan operasi, kesinambungan produksi, dan penciptaan nilai ekonomi. [GRI 2-6, 3-3]

Perseroan memprioritaskan kemitraan dengan pemasok lokal, yaitu pemasok yang berasal dari Indonesia, sebagai bagian dari kontribusi terhadap perekonomian domestik sekaligus untuk mendukung ketahanan rantai pasok. Pada tahun 2025, pemasok lokal mencapai 84% dari total jumlah vendor Perseroan, mencerminkan komitmen ESSA dalam memperkuat keterlibatan pelaku usaha Indonesia dalam rantai pasok. Pendekatan ini sejalan dengan arah kebijakan nasional terkait peningkatan Tingkat Komponen Dalam Negeri (TKDN) yang mendorong penguatan kandungan lokal dalam rantai pasok sektor energi dan kimia. Keterlibatan pemasok lokal juga membantu Perseroan memperpendek jalur distribusi, mengurangi ketergantungan pada pasokan impor, serta meminimalkan potensi gangguan logistik global yang dapat memengaruhi stabilitas operasional. [GRI 204-1]

ESSA manages its suppliers as part of sustainable operational governance to support the smooth production of LPG and ammonia, including fulfilling the needs for goods, technical services, logistics, and other supporting operational services. In supply chain management, the Company views suppliers not only as operational partners but also as essential components in maintaining operational reliability, production continuity, and economic value creation. [GRI 2-6, 3-3]

The Company prioritizes partnerships with local suppliers, defined as suppliers based in Indonesia, as part of its contribution to the domestic economy while supporting supply chain resilience. In 2025, local suppliers accounted for 84% of the Company's total vendor base, reflecting ESSA's commitment to strengthening the participation of Indonesian businesses in its supply chain. This approach is aligned with national policy directions related to increasing Domestic Component Level (TKDN), which promote greater local content in the energy and chemical sector supply chains. The engagement of local suppliers also enables the Company to shorten distribution channels, reduce dependence on imported supplies, and minimize potential disruptions from global logistics that could affect operational stability. [GRI 204-1]

Pembelian dari Pemasok Lokal
Procurement from Local Suppliers



Sejalan dengan itu, ESSA menerapkan proses pengadaan yang mengedepankan prinsip transparansi, akuntabilitas, dan evaluasi kinerja pemasok secara terukur. Pemilihan dan pengelolaan pemasok dilakukan melalui proses seleksi berbasis kualifikasi dan kompetensi, evaluasi atas pelaksanaan kontrak, kepatuhan terhadap peraturan perundang-undangan yang berlaku, serta penerapan

In line with this, ESSA implements procurement processes that prioritize the principles of transparency, accountability, and measurable supplier performance evaluation. The selection and management of suppliers are conducted through a qualification- and competency-based selection process, evaluation of contract performance, compliance with prevailing laws and regulations, and the application



prinsip etika usaha yang mengacu pada Kode Etik. Melalui pendekatan ini, Perseroan berupaya memastikan bahwa pemasok tidak hanya memenuhi persyaratan teknis dan kualitas, tetapi juga menjalankan praktik usaha yang bertanggung jawab.

Sebagai bagian dari praktik pengadaan tersebut, ESSA juga mengintegrasikan pertimbangan sosial dan kepatuhan hukum dalam proses evaluasi pemasok. Penilaian ini mencakup kepatuhan terhadap regulasi ketenagakerjaan, legalitas usaha dan perizinan, komitmen terhadap keselamatan kerja, serta kepatuhan terhadap prinsip etika usaha. [\[GRI 414-1\]](#)

Apabila ditemukan ketidaksesuaian terhadap persyaratan kontraktual atau regulasi yang berlaku, Perseroan melakukan tindak lanjut melalui mekanisme pengawasan dan tindakan korektif sebagai bagian dari fungsi audit internal. Tindak lanjut tersebut dapat berupa klarifikasi kepada pemasok, permintaan perbaikan dalam jangka waktu tertentu, pemantauan atas pelaksanaan perbaikan, serta evaluasi ulang terhadap kelayakan kerja sama. Sepanjang tahun 2025, tidak terdapat penghentian kontrak dengan pemasok akibat ketidakpatuhan terhadap kriteria sosial dan kepatuhan yang ditetapkan Perseroan. [\[GRI 414-2\]](#)

of business ethics principles referencing the Group's Code of Conduct. Through this approach, the Company strives to ensure that suppliers not only meet technical and quality requirements but also execute responsible business practices.

As part of these procurement practices, ESSA also integrates social considerations and legal compliance into the supplier evaluation process. This assessment covers compliance with labor regulations, business legality and licensing, commitment to occupational safety, and adherence to business ethics principles. [\[GRI 414-1\]](#)

In the event of non-compliance with contractual requirements or prevailing regulations, the Company takes follow-up actions through oversight mechanisms and corrective actions as part of the internal audit function. These follow-up actions may include clarifications to the supplier, requests for improvements within a specified timeframe, monitoring of the implementation of such improvements, and re-evaluation of cooperation eligibility. Throughout 2025, there were no contract terminations with suppliers due to non-compliance with the social and compliance criteria established by the Company. [\[GRI 414-2\]](#)



Tata Kelola Perusahaan yang Baik

Good Corporate Governance





Tata Kelola Perusahaan yang Baik

Good Corporate Governance

ESSA berkomitmen menerapkan tata kelola perusahaan yang baik (*Good Corporate Governance/GCG*) sebagai landasan utama dalam menjalankan kegiatan usaha. Penerapan tata kelola tersebut mengacu pada pedoman dan standar yang berlaku, termasuk pembaruan Pedoman Umum Tata Kelola Perusahaan Indonesia (PUGKI), yang menekankan perilaku etis, tanggung jawab, keterbukaan, dan keberlanjutan. Dalam implementasinya, ESSA terus memperkuat hubungan yang efektif antara fungsi pengelolaan dan pengawasan agar proses pengambilan keputusan berlangsung secara akuntabel, transparan, dan selaras dengan kepentingan jangka panjang Perseroan serta para pemangku kepentingan. [GRI 2-23]

Struktur Tata Kelola [GRI 2-9]

Struktur tata kelola ESSA terdiri atas Rapat Umum Pemegang Saham (RUPS) sebagai organ tertinggi, Dewan Komisaris, dan Direksi. Dewan Komisaris menjalankan fungsi pengawasan terhadap kebijakan dan kinerja Direksi, sementara Direksi bertanggung jawab atas pengelolaan operasional dan implementasi strategi bisnis. Dewan Komisaris dan Direksi secara berkala juga melakukan pembahasan atas kinerja operasional, pengelolaan risiko, kepatuhan terhadap regulasi, serta perkembangan implementasi inisiatif keberlanjutan.

Pada tahun 2025, ESSA juga memperkuat keberagaman dalam struktur tata kelola melalui pengangkatan Bafna Laroya sebagai anggota Dewan Komisaris. Kehadiran komisaris perempuan ini mencerminkan komitmen Perseroan untuk mendorong tata kelola yang semakin inklusif serta memperkaya perspektif dalam proses pengawasan dan pengambilan keputusan strategis.

ESSA is committed to implementing Good Corporate Governance (GCG) as the primary foundation for its business activities. The implementation of GCG refers to prevailing guidelines and standards, including the updated Indonesia Corporate Governance General Roadmap (PUGKI), which emphasizes ethical behavior, responsibility, transparency, and sustainability. In its implementation, ESSA continues to strengthen the effective relationship between management and oversight functions to ensure an accountable and transparent decision-making process that aligns with the long-term interests of the Company and its stakeholders. [GRI 2-23]

Governance Structure [GRI 2-9]

ESSA's governance structure consists of the General Meeting of Shareholders (GMS) as the highest governing body, the Board of Commissioners, and the Board of Directors. The Board of Commissioners performs the oversight function over the Board of Directors' policies and performance, while the Board of Directors is responsible for operational management and the implementation of business strategies.

In 2025, ESSA also strengthened diversity within its governance structure through the appointment of Bafna Laroya as a member of the Board of Commissioners. The presence of this female commissioner reflects the Company's commitment to promoting more inclusive governance and enriching perspectives in the oversight and strategic decision-making processes.



Sampai dengan akhir bulan Desember 2025, tercatat profil struktur tata kelola ESSA sebagai berikut:

As of the end of December 2025, the governance structure profile of ESSA is recorded as follows:

Jumlah Anggota Dewan Komisaris: 6 orang
Total Members of the Board of Commissioners: 6 persons



Dewan Komisaris

Komisaris Independen: 2 orang
Independent Commissioners: 2 persons



Komisaris Independen

Jumlah Anggota Direksi: 4 orang
Total Members of the Board of Directors: 4 persons



Direksi

Komposisi Gender Dewan Komisaris: 16,7% Perempuan, 83,3% Laki-Laki
Gender Composition of the Board of Commissioners: 16.7% Female, 83.3% Male



Komposisi Gender Dewan

Komposisi Gender Direksi: 100% Laki-Laki
Gender Composition of the Board of Directors: 100% Male



Komposisi Gender Direksi

Rincian terkait struktur dan komposisi Dewan Komisaris dan Direksi dapat dilihat pada Laporan Tahunan 2025. [\[GRI 405-1\]](#)

Further details regarding the structure and composition of the Board of Commissioners and the Board of Directors can be found in the 2025 Annual Report.

Nominasi, Remunerasi, dan Kinerja Badan Tata Kelola [\[GRI 2-10, 2-17, 2-18, 2-19, 2-20, 2-21\]](#)

ESSA menerapkan fungsi nominasi dan remunerasi bagi Dewan Komisaris dan Direksi sebagai bagian dari tata kelola perusahaan yang baik. Pelaksanaan fungsi tersebut dilakukan langsung oleh Dewan Komisaris tanpa membentuk komite khusus, dengan mengacu pada Pedoman Fungsi Nominasi dan Remunerasi.

Dalam menjalankan fungsi nominasi, Dewan Komisaris menetapkan kebijakan terkait komposisi, kriteria, dan proses nominasi bagi anggota Dewan Komisaris dan Direksi. Dewan Komisaris juga melakukan evaluasi kinerja serta menyusun usulan calon yang akan disampaikan melalui mekanisme RUPS sesuai ketentuan yang berlaku.

Sementara itu, dalam fungsi remunerasi, ESSA menerapkan kebijakan remunerasi bagi Dewan Komisaris dan Direksi dengan mempertimbangkan kinerja, tanggung jawab, serta kontribusi masing-masing anggota terhadap pencapaian tujuan Perseroan. Kebijakan ini dirancang

Nomination, Remuneration, and Performance of the Governance Body [\[GRI 2-10, 2-17, 2-18, 2-19, 2-20, 2-21\]](#)

ESSA implements nomination and remuneration functions for the Board of Commissioners and Directors as an integral part of its good corporate governance. These functions are carried out directly by the Board of Commissioners without forming a specific committee, guided by the Nomination and Remuneration Function Guidelines.

In performing the nomination function, the Board of Commissioners establishes policies regarding the composition, criteria, and nomination process for members of the Board of Commissioners and Directors. The Board of Commissioners also conducts performance evaluations and prepares candidate proposals to be presented through the GMS mechanism in accordance with prevailing regulations.

Meanwhile, regarding the remuneration function, ESSA implements remuneration policies for the Board of Commissioners and Directors by considering the performance, responsibilities, and contributions of each member toward achieving the Company's objectives. This



untuk mendukung akuntabilitas kepemimpinan dan selaras dengan ketentuan yang berlaku. Dalam prosesnya, Dewan Komisaris memberikan rekomendasi terkait remunerasi Dewan Komisaris dan Direksi untuk selanjutnya diajukan melalui mekanisme RUPS. Berdasarkan keputusan RUPS Tahunan, kewenangan untuk menetapkan gaji, honorarium, dan/atau tunjangan bagi anggota Dewan Komisaris dan Direksi juga dapat didelegasikan kepada Dewan Komisaris.

Sebagai bagian dari tata kelola tersebut, Perseroan menerapkan evaluasi kinerja secara berkala terhadap pelaksanaan tugas dan tanggung jawab badan tata kelola. Penilaian ini mencakup pencapaian kinerja, tanggung jawab jabatan, kontribusi terhadap arah strategis Perseroan, serta efektivitas kepemimpinan dalam mengelola risiko, menjaga kepatuhan terhadap regulasi, dan mendukung penerapan prinsip keberlanjutan. Dalam praktiknya, pemegang saham menilai pelaksanaan tugas dan tanggung jawab Dewan Komisaris dan Direksi melalui mekanisme RUPS, sementara Direksi juga melakukan penilaian kinerja secara mandiri berdasarkan kriteria yang disepakati secara kolektif.

Manajemen Risiko dan Pengendalian Internal

[GRI 2-14, 2-25, 2-26] [POJK-E.3]

Dalam menjalankan kegiatan operasionalnya, ESSA menghadapi berbagai risiko yang dapat memengaruhi efektivitas pengendalian operasional, keandalan pelaporan, serta kepatuhan terhadap peraturan yang berlaku. Untuk itu, Perseroan menerapkan sistem manajemen risiko yang diperkuat oleh pengendalian internal guna mengidentifikasi, mencegah, dan memitigasi potensi risiko secara terstruktur.

Pengawasan atas penerapan manajemen risiko dilakukan oleh Dewan Komisaris sebagai badan tata kelola tertinggi, dengan dukungan komite-komite di bawahnya sesuai ketentuan yang berlaku. Dewan Komisaris memastikan bahwa Direksi menerapkan sistem manajemen risiko yang memadai, efektif, dan selaras dengan profil risiko serta strategi jangka panjang Perseroan. Sementara itu, Direksi bertanggung jawab atas implementasi manajemen risiko dalam kegiatan operasional, termasuk pengintegrasian risiko ekonomi, lingkungan, sosial, serta risiko operasional dan pasar ke dalam proses perencanaan bisnis dan pengambilan keputusan strategis. Pada tahun 2025, Perseroan telah melakukan identifikasi awal atas berbagai risiko tersebut. [GRI 2-12]

policy is designed to support leadership accountability and align with applicable regulations. In this process, the Board of Commissioners provides recommendations regarding the remuneration of the Board of Commissioners and Directors, which are subsequently submitted through the GMS mechanism. Based on the resolution of the Annual GMS, the authority to determine salaries, honorarium, and/or allowances for members of the Board of Commissioners and the Board of Directors may also be delegated to the Board of Commissioners.

As part of this governance framework, the Company conducts periodic performance evaluations on the execution of duties and responsibilities of the governance body. This assessment covers performance achievement, job responsibilities, contributions to the Company's strategic direction, and leadership effectiveness in managing risks, maintaining regulatory compliance, and supporting the implementation of sustainability principles. In practice, shareholders assess the performance of the duties and responsibilities of the Board of Commissioners and the Directors through the GMS mechanism, while Directors also conduct self-performance assessments based on collectively agreed criteria.

Risk Management and Internal Control

[GRI 2-14, 2-25, 2-26] [POJK-E.3]

In conducting its operational activities, ESSA faces various risks that may affect the effectiveness of operational controls, reporting reliability, and compliance with prevailing regulations. To address this, the Company implements a risk management system reinforced by internal controls to identify, prevent, and mitigate potential risks in a structured manner.

Oversight of risk management implementation is carried out by the Board of Commissioners as the highest governance body, supported by committees under its supervision in accordance with applicable provisions. The Board of Commissioners ensures that the Board of Directors implements an adequate and effective risk management system aligned with the Company's risk profile and long-term strategy. Meanwhile, the Board of Directors is responsible for implementing risk management in operational activities, including the integration of economic, environmental, and social risks, as well as operational and market risks, into business planning and strategic decision-making processes. In 2025, the Company conducted an initial identification of these various risks. [GRI 2-12]



Efektivitas sistem manajemen risiko dievaluasi secara berkala melalui laporan manajemen kepada Dewan Komisaris, tinjauan atas hasil audit internal, serta pembahasan risiko strategis dalam rapat Direksi dan Dewan Komisaris. Pendekatan ini menegaskan bahwa risiko dikelola tidak secara reaktif, melainkan sebagai bagian dari tata kelola yang proaktif dan terstruktur.

Dalam penerapannya, pengelolaan risiko dilakukan melalui tiga tingkat. Pertama, unit kerja operasional mengidentifikasi dan mengendalikan risiko dalam aktivitas sehari-hari. Kedua, fungsi *Legal, Compliance*, dan manajemen terkait memberikan panduan, melakukan pemantauan, serta memastikan kesesuaian dengan regulasi dan kebijakan internal. Ketiga, Audit Internal menilai efektivitas pengendalian internal dan manajemen risiko, serta melaporkan hasilnya kepada Direksi dan Dewan Komisaris. Koordinasi lintas fungsi, termasuk dengan Gugus Tugas ESG, turut mendukung pengelolaan risiko keberlanjutan secara terintegrasi. [GRI 2-13]

Sepanjang 2025, ESSA mulai memperkuat sistem pengendalian internal melalui penguatan kontrol operasional dan digitalisasi proses bisnis. Inisiatif ini diarahkan untuk mendukung pengelolaan risiko operasional, kepatuhan terhadap regulasi, serta keamanan informasi dan perlindungan data. Penerapan sistem digital juga terus didorong guna meningkatkan transparansi, efisiensi, dan ketepatan pengambilan keputusan. [GRI 2-24]

The effectiveness of the risk management system is periodically evaluated through management reports to the Board of Commissioners, reviews of internal audit results, and discussions of strategic risks in meetings of the Board of Directors and the Board of Commissioners. This approach confirms that risks are managed proactively and structurally rather than reactively.

In its application, risk management is conducted through three levels. First, operational business units identify and control risks in daily activities. Second, the Legal, Compliance, and relevant management functions provide guidance, conduct monitoring, and ensure compliance with regulations and internal policies. Third, Internal Audit assesses the effectiveness of internal controls and risk management, reporting the results to the Board of Directors and the Board of Commissioners. Cross-functional coordination, including with the ESG Task Force, further supports the integrated management of sustainability risks. [GRI 2-13]

Throughout 2025, ESSA began strengthening its internal control system through enhanced operational controls and the digitalization of business processes. This initiative is directed toward supporting operational risk management, regulatory compliance, as well as information security and data protection. The implementation of digital systems continues to be encouraged to improve transparency, efficiency, and the accuracy of decision-making. [GRI 2-24]





Etika Bisnis

Business Ethics

Etika bisnis merupakan landasan penting bagi Perseroan dalam menjalankan kegiatan usaha secara profesional, berintegritas, dan bertanggung jawab. Perseroan menerapkan Kode Etik sebagai acuan bagi seluruh organ Perseroan, termasuk Dewan Komisaris, Direksi, manajemen, dan karyawan, dalam menjalankan aktivitas bisnis sesuai dengan nilai-nilai perusahaan serta prinsip tata kelola yang baik.

Penerapan etika bisnis dilakukan untuk memastikan seluruh kegiatan usaha dilaksanakan secara etis, transparan, dan akuntabel, dengan tetap mematuhi peraturan perundang-undangan yang berlaku serta memperhatikan kepentingan para pemangku kepentingan. Dalam hal ini, kode etik digunakan sebagai pedoman dalam membangun hubungan profesional dengan pemangku kepentingan.

Kode Etik [GRI 2-15]

Integritas merupakan pondasi utama dalam sistem tata kelola ESSA. Perseroan meyakini bahwa keberlanjutan usaha hanya dapat dijalankan secara konsisten apabila didukung oleh standar perilaku yang jelas, kepatuhan terhadap hukum, serta budaya kerja yang menjunjung tinggi etika bisnis.

Komitmen etika bisnis ESSA dituangkan dalam Kode Etik yang berlaku bagi Dewan Komisaris, Direksi, dan seluruh karyawan di lingkungan Grup ESSA. Dokumen ini menjadi rujukan utama dalam menjalankan aktivitas usaha sehari-hari, pengambilan keputusan, serta interaksi dengan pemangku kepentingan.

Business ethics serve as a vital foundation for the Company in conducting its business activities professionally, with integrity, and responsibly. The Company implements a Code of Conduct as a reference for all corporate organs, including the Board of Commissioners, the Board of Directors, management, and employees, in carrying out business activities in accordance with corporate values and good governance principles.

The implementation of business ethics ensures that all business activities are carried out ethically, transparently, and accountably, while remaining compliant with prevailing laws and regulations and considering the interests of stakeholders. In this regard, the code of conduct is used as a guideline in building professional relationships with stakeholders.

Code of Conduct [GRI 2-15]

Integrity is the primary foundation of ESSA's governance system. The Company believes that business sustainability can only be consistently maintained if supported by clear behavioral standards, legal compliance, and a work culture that upholds business ethics.

ESSA's commitment to business ethics is articulated in the Code of Conduct, which applies to the Board of Commissioners, the Board of Directors, and all employees within the ESSA Group. This document serves as the primary reference for daily business activities, decision-making, and interactions with stakeholders.



Kode Etik [GRI 2-15]

Code of Conduct [GRI 2-15]

Internalisasi Nilai EPIC: 403 karyawan mengikuti program internalisasi nilai etika, termasuk jajaran Direksi.
Internalization of EPIC Values: 403 employees participated in the ethical values internalization program, including the Board of Directors

01

Pelatihan Budaya & Etika: 25 batch pelatihan dilaksanakan sepanjang tahun.
Culture & Ethics Training: 25 training batches were conducted throughout the year.

02

Status Kode Etik: Disahkan pada akhir 2025 dan berlaku efektif mulai 1 Januari 2026.
Code of Conduct Status: Ratified in late 2025 and effective as of January 1, 2026.

03

Kepatuhan Kode Etik: 100% karyawan menandatangani pernyataan kepatuhan Kode Etik sebagai komitmen tahunan EPICers.
Code of Conduct Compliance: 100% of employees signed the Code of Conduct compliance statement as an annual commitment of "EPICers".

04

Whistleblowing System (WBS): Dalam tahap pengembangan sebagai kanal pelaporan pelanggaran yang aman dan rahasia, dengan implementasi ditargetkan pada 2026.
Whistleblowing System (WBS): Under development as a secure and confidential violation reporting channel, with implementation targeted for 2026 program, including the Board of Directors

05

Pengawasan Integritas: Dilaksanakan oleh Ethics & Compliance Committee (ECC) yang bertanggung jawab langsung kepada Presiden Direktur & CEO.
Integrity Oversight: Carried out by the Ethics & Compliance Committee (ECC), which reports directly to the President Director & CEO.

06

Penghargaan Kepatuhan: Gold Award pada Indonesia Regulatory Compliance Awards (IRCA) 2025.
Compliance Award: Gold Award at the 2025 Indonesia Regulatory Compliance Awards (IRCA)

07



Pada tahun 2025, ESSA mengesahkan Kode Etik tingkat Grup sebagai kebijakan etika terpadu yang berlaku di seluruh entitas anak. Penyelarasan ini bertujuan memastikan standar perilaku dan kepatuhan yang konsisten di seluruh lini organisasi.

Kode Etik tersebut memuat prinsip-prinsip utama, antara lain:

- Kepatuhan terhadap peraturan perundang-undangan yang berlaku
- Pencegahan benturan kepentingan
- Larangan korupsi, suap, dan gratifikasi
- Perlindungan atas pelaporan pelanggaran
- Standar profesionalisme dalam hubungan kerja dan relasi bisnis

Kode Etik ini mulai berlaku efektif pada 1 Januari 2026, sementara sosialisasi dan implementasi penuh akan dilaksanakan secara bertahap pada tahun berikutnya.

In 2025, ESSA ratified a Group-level Code of Conduct as a unified ethical policy applicable across all subsidiaries. This alignment aims to ensure consistent standards of behavior and compliance throughout all levels of the organization

The Code of Conduct encompasses several core principles, including:

- Compliance with prevailing laws and regulations
- Prevention of conflicts of interest
- Prohibition of corruption, bribery, and gratification
- Protection for whistleblowers (reporting of violations)
- Professionalism standards in employment and business relationships

This Code of Conduct will become effective on January 1, 2026, while full socialization and implementation will be carried out progressively in the following year.

Internalisasi Nilai Perusahaan (EPIC) Internalization of Corporate Values (EPIC)

Sepanjang Februari hingga Agustus 2025, Perseroan melaksanakan program internalisasi nilai EPIC melalui 25 *batch workshop* internal yang diikuti oleh ±403 karyawan, termasuk jajaran manajemen. Program ini bertujuan menyelaraskan ekspektasi perilaku dengan prinsip etika perusahaan serta memperkuat konsistensi penerapannya dalam aktivitas operasional. Memanfaatkan momentum kehadiran 100% dari pegawai dan direksi ESSA, dalam pelatihan ini juga disampaikan Komunikasi dan Pelatihan Antikorupsi. [GRI 205-2]

Untuk mendukung implementasi Kode Etik yang baru, Perseroan telah menyiapkan modul pembelajaran digital dan mekanisme deklarasi kepatuhan tahunan yang akan diberlakukan efektif mulai 2026.

From February to August 2025, the Company conducted the EPIC values internalization program through 25 internal workshop batches attended by approximately 403 employees, including management. This program aimed to align behavioral expectations with corporate ethical principles and strengthen consistent implementation in operational activities. Leveraging the 100% attendance of ESSA employees and directors, these sessions also included Anti-Corruption Communication and Training. [GRI 205-2]

To support the implementation of the new Code of Conduct, the Company has prepared digital learning modules and an annual compliance declaration mechanism to be effectively enforced starting in 2026.

Antikorupsi [GRI 2-27, 205-1, 205-2, 205-3]

ESSA menempatkan integritas sebagai landasan dalam menjalankan kegiatan usaha. Komitmen pencegahan korupsi dituangkan dalam Kode Etik yang disahkan pada akhir 2025 dan berlaku bagi Dewan Komisaris, Direksi, serta seluruh karyawan. Penerapan kebijakan ini didukung melalui pengawasan dan pengendalian internal untuk membantu memastikan kepatuhan yang konsisten.

Anti-Corruption [GRI 2-27, 205-1, 205-2, 205-3]

ESSA places integrity as the cornerstone of its business operations. The commitment to preventing corruption is outlined in the Code of Conduct ratified in late 2025, applicable to the Board of Commissioners, Directors, and all employees. The implementation of this policy is supported by internal oversight and control to help ensure consistent compliance.



Melalui kebijakan tersebut, ESSA menerapkan prinsip *zero tolerance* terhadap penyuapan dan praktik korupsi. Seluruh karyawan dilarang menawarkan, menjanjikan, memberikan, atau menerima keuntungan yang tidak semestinya untuk memengaruhi keputusan pihak lain, termasuk melalui perantara pihak ketiga atau mitra usaha. Ketentuan ini juga berlaku bagi mitra joint venture yang bertindak atas nama perusahaan.

ESSA juga mengatur pemberian dan penerimaan hadiah, jamuan, serta hiburan secara ketat untuk mencegah konflik kepentingan dan persepsi penyuapan. Setiap pemberian harus memperoleh persetujuan sesuai *Delegation of Authority* (DoA), sementara hadiah yang diterima wajib dicatat dalam *gift register*.

Identifikasi dan Penilaian Risiko Korupsi

[GRI 2-27, 205-1, 205-3]

Risiko korupsi diidentifikasi melalui proses manajemen risiko perusahaan. Penilaian difokuskan pada fungsi dan aktivitas yang memiliki tingkat interaksi eksternal tinggi, termasuk pengadaan barang dan jasa, transaksi keuangan, serta proses perizinan dan kepatuhan regulasi.

Pada tahun 2025, penilaian risiko korupsi dilakukan pada dua unit operasi utama, yaitu fasilitas Amoniak Banggai dan LPG Palembang. Selain itu, fungsi yang memiliki paparan risiko lebih tinggi, seperti Procurement, Finance, dan Legal, turut diperkuat melalui sistem pengendalian digital, termasuk penerapan SAP S/4HANA dan sistem pemantauan legal internal.

Through this policy, ESSA applies a zero-tolerance principle toward bribery and corrupt practices. All employees are prohibited from offering, promising, giving, or receiving undue advantages to influence the decisions of other parties, including through third-party intermediaries or business partners. This provision also applies to joint venture partners acting on behalf of the company.

ESSA also strictly regulates the giving and receiving of gifts, hospitality, and entertainment to prevent conflicts of interest and the perception of bribery. Every gift-giving must obtain approval according to the Delegation of Authority (DoA), while received gifts must be recorded in the gift register.

Identification and Assessment of Corruption Risks

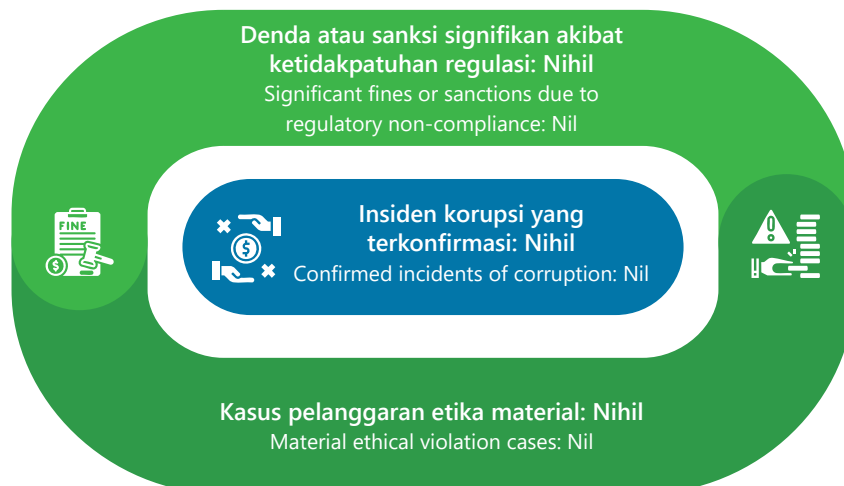
[GRI 2-27, 205-1, 205-3]

Corruption risks are identified through the corporate risk management process. Assessments focus on functions and activities with high levels of external interaction, including procurement of goods and services, financial transactions, and licensing and regulatory compliance processes.

In 2025, corruption risk assessments were conducted at two main operational units: the Banggai Ammonia facility and the Palembang LPG facility. Additionally, functions with higher risk exposure, such as Procurement, Finance, and Legal, are further strengthened through digital control systems, including the implementation of SAP S/4HANA and internal legal monitoring systems.

Selama periode pelaporan 2025, Perseroan mencatat:

During the 2025 reporting period, the Company recorded:





Audit internal dilakukan secara berkala untuk mengevaluasi efektivitas pengendalian dan kepatuhan terhadap kebijakan etika. Setiap laporan yang diterima dikelola melalui mekanisme investigasi internal dan, apabila terbukti, ditindak lanjuti sesuai ketentuan perusahaan serta peraturan perundang-undangan yang berlaku.

Pengelolaan Konflik Kepentingan [GRI 2-15]

Perseroan berkomitmen menjaga integritas dalam setiap pengambilan keputusan dan hubungan usaha. Komitmen ini diwujudkan melalui pengelolaan konflik kepentingan secara transparan serta penerapan prinsip persaingan usaha yang sehat di seluruh rantai nilai.

Konflik kepentingan dipahami sebagai situasi ketika kepentingan pribadi Dewan Komisaris, Direksi, atau karyawan dapat memengaruhi objektivitas dalam pengambilan keputusan. Untuk mencegah hal tersebut, ESSA menetapkan ketentuan dalam Kode Etik dan Peraturan Perusahaan, termasuk larangan atas pekerjaan atau usaha lain tanpa persetujuan manajemen, afiliasi dengan pemasok, pelanggan, atau pesaing yang dapat mengganggu independensi, penerimaan hadiah atau gratifikasi terkait keputusan bisnis, pemanfaatan informasi rahasia atau aset perusahaan untuk kepentingan pribadi, serta investasi pribadi yang berpotensi menimbulkan benturan kepentingan.

ESSA juga melakukan pemantauan dan evaluasi secara berkala terhadap potensi konflik kepentingan dan kepatuhan terhadap prinsip persaingan usaha yang sehat. Berdasarkan hasil pemantauan selama 2025, tidak terdapat kasus konflik kepentingan maupun pelanggaran persaingan usaha yang bersifat material.

Mekanisme Pelaporan [GRI 2-16]

Pada tahun 2025, penyampaian isu, kekhawatiran, atau potensi pelanggaran yang dinilai penting dilakukan melalui jalur pelaporan internal sesuai struktur tanggung jawab dan kewenangan yang berlaku. Setiap karyawan didorong untuk segera menyampaikan potensi konflik kepentingan, pelanggaran etika, atau isu kepatuhan kepada atasan langsung dan/atau fungsi Human Capital untuk ditindaklanjuti lebih lanjut. Untuk isu tertentu, penelaahan dilakukan secara internal dengan menjaga prinsip kerahasiaan dan kehati-hatian, serta hasil evaluasinya dapat dieskalasikan kepada manajemen sesuai tingkat materialitas dan dampaknya terhadap

Internal audits are conducted periodically to evaluate the effectiveness of controls and compliance with ethical policies. Every report received is managed through an internal investigation mechanism and, if proven, addressed in accordance with in accordance with company provisions and prevailing laws and regulations.

Conflict of Interest Management [GRI 2-15]

The Company is committed to maintaining integrity in every decision-making process and business relationship. This commitment is selected through transparent conflict of interest management and the application of fair business competition principles across the entire value chain.

Conflict of interest is defined as a situation where the personal interests of the Board of Commissioners, the Directors, or employees may influence objectivity in decision-making. To prevent this, ESSA establishes provisions under in the Code of Conduct and Company Regulations, including prohibitions on other jobs or businesses without management approval, affiliation with suppliers, customers, or competitors that could impair independence, and the use of confidential information or company assets for personal gain.

ESSA also conducts periodic monitoring and evaluation of potential conflicts of interest and compliance with fair business competition principles. Based on the monitoring results throughout 2025, there were no material cases of conflicts of interest or violations of fair business competition.

Conflict of Interest Management [GRI 2-15]

In 2025, the reporting of issues, concerns, or potential violations deemed significant was conducted through internal reporting channels according to the prevailing structure of responsibility and authority. Every employee is encouraged to immediately report potential conflicts of interest, ethical violations, or compliance issues to their direct supervisor and/or the Human Capital function for further follow-up. For certain cases, internal reviews are conducted while upholding principles of confidentiality and due diligence, with the outcomes escalated to management based on the level of materiality and potential impact on the Company.



Perseroan. Sepanjang periode pelaporan, tidak terdapat laporan material yang memerlukan eskalasi kepada manajemen atau organ tata kelola tertinggi.

Sebagai bagian dari penguatan tata kelola, pada tahun 2025 Perseroan juga mulai menyusun mekanisme pelaporan pelanggaran yang lebih terstruktur untuk mendukung penanganan laporan secara lebih sistematis, yang direncanakan mulai diterapkan pada tahun 2026.

As part of strengthening governance, in 2025 the Company also began developing a more structured whistleblowing reporting mechanism to support a more systematic handling of reports, which is planned to be implemented starting in 2026.



Tentang Laporan Ini

About This Report





Standar dan Prinsip Pelaporan [POJK-G.4][GRI 2-23]

Reporting Standards and Principles

Laporan Keberlanjutan ESSA 2025 disusun sebagai wujud akuntabilitas dan transparansi Perseroan atas kinerja ekonomi, lingkungan, sosial, dan tata kelola selama tahun 2025. Melalui pengungkapan yang relevan, ESSA memberikan gambaran mengenai pengelolaan risiko, peluang, serta tanggung jawab keberlanjutan Perseroan terhadap para pemangku kepentingan.

Penyusunan laporan ini mengacu pada Global Reporting Standards (GRI) 2021 yang merupakan standar pelaporan global dengan pendekatan *"with reference"*. Sejalan dengan ketentuan regulator, laporan ini juga disusun mengacu pada Peraturan Otoritas Jasa Keuangan (OJK) No. 51 tahun 2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik, serta Surat Edaran OJK No. 16 tahun 2021 tentang Pedoman Teknis Penyusunan Laporan Keberlanjutan.

Dalam proses penyusunannya, ESSA menerapkan prinsip pelaporan GRI 2021 untuk menjaga kualitas, keandalan, dan kegunaan informasi. Informasi disajikan berdasarkan data yang dapat ditelusuri, memuat pencapaian maupun tantangan secara seimbang serta disusun secara sistematis agar mudah dipahami dan memungkinkan perbandingan antar periode. Pengungkapan difokuskan pada topik material yang relevan dengan dampak operasional Perseroan, disajikan dalam konteks keberlanjutan yang lebih luas, dan dilaporkan secara berkala untuk mendukung pengambilan keputusan pemangku kepentingan. Seluruh data dikumpulkan dengan metodologi yang konsisten, kemudian ditelaah melalui proses verifikasi internal yang dapat ditelusuri.

Untuk memudahkan penelusuran informasi, kode indeks GRI dan POJK dicantumkan pada bagian yang relevan dalam laporan ini.

The 2025 Sustainability Report of ESSA is prepared as a form of the Company's accountability and transparency regarding its economic, environmental, social, and governance performance throughout 2025. Through relevant disclosures, ESSA provides an overview of how the Company manages risks, opportunities, and sustainability responsibilities toward its stakeholders.

This report is prepared "with reference" to the 2021 Standards issued by the Global Reporting Initiative, which serve as globally recognized sustainability reporting standards. In line with regulatory requirements, the report also refers to the provisions set out by the Otoritas Jasa Keuangan under OJK Regulation No. 51/POJK.03/2017 on Sustainable Finance Implementation for Financial Services Institutions, Issuers, and Public Companies, as well as OJK Circular Letter No. 16/SEOJK.04/2021 on Technical Guidelines for Sustainability Reports.

In preparing this report, ESSA applies the reporting principles of GRI 2021 to ensure the quality, reliability, and usefulness of the information presented. The information is based on traceable data supported by operational monitoring systems and presents both achievements and challenges in a balanced manner. It is structured systematically to facilitate understanding and enable comparability across reporting periods. Disclosures focus on material topics relevant to the Company's operational impacts, presented within a broader sustainability context and reported periodically to support stakeholder decision-making. All data is collected using consistent methodologies and subsequently reviewed through an internal verification process that ensures traceability.

To facilitate the navigation of information, the GRI and POJK index codes are indicated in the relevant sections of this report



Ruang Lingkup dan Batasan Laporan

[POJK-G.4][GRI 2-2, 2-3, 2-4, 2-14]

Report Scope and Boundaries

Laporan ini memuat pengungkapan kinerja ekonomi, lingkungan, sosial, dan tata kelola atas topik-topik material yang telah ditinjau dan disetujui oleh Direksi untuk periode pelaporan 1 Januari–31 Desember 2025.

Informasi keuangan mencakup seluruh entitas dan selaras dengan Laporan Keuangan Konsolidasian 2025 yang telah diaudit oleh Kantor Akuntan Publik independen. Sementara itu, data non-keuangan (termasuk data lingkungan dan sosial) dalam laporan ini mencakup unit usaha yang telah beroperasi, yaitu fasilitas LPG dan kondensat di Palembang, Sumatera Selatan serta pabrik amoniak di Banggai, Sulawesi Tengah.

Data dalam laporan ini disusun berdasarkan sistem pencatatan internal dan informasi yang tersedia pada saat publikasi. Metodologi perhitungan, teknik pengukuran, dan asumsi yang digunakan dijelaskan pada topik terkait. Untuk data yang bersumber dari pihak ketiga, Perseroan melakukan verifikasi internal guna memastikan kewajaran dan konsistensi.

Pada laporan tahun 2025 ini, Perseroan tidak melakukan penyajian kembali (*restatement*) atas informasi yang telah disampaikan dibandingkan dengan laporan sebelumnya. Seluruh informasi disajikan secara konsisten dengan metodologi, cakupan, dan standar pelaporan yang digunakan pada periode sebelumnya. [GRI 2-2, 2-3, 2-4]

This report presents disclosures on the Company's economic, environmental, social, and governance performance related to material topics that have been reviewed and approved by the Board of Directors for the reporting period from 1 January to 31 December 2025.

Financial information covers all entities and is aligned with the Company's 2025 Consolidated Financial Statements, which have been audited by an independent public accounting firm. Meanwhile, the non-financial data (including environmental and social data) presented in this report covers operating business units, namely the LPG and condensate facilities in Palembang, South Sumatra, and the ammonia plant in Banggai, Central Sulawesi.

The data presented in this report are compiled based on internal recording systems and information available at the time of publication. The calculation methodologies, measurement techniques, and assumptions used are explained in the relevant sections. For data obtained from third parties, the Company conducts internal verification to ensure reasonableness and consistency.

In the 2025 report, the Company did not restate any information compared to the previous report. All information is presented consistently with the methodology, scope, and reporting standards applied in the prior period. [GRI 2-2, 2-3, 2-4]



Topik Material dan Referensi Pengungkapan [GRI 3-2]

Material Topics and Disclosure References

Berdasarkan hasil penilaian materialitas tahun 2025, ESSA menetapkan 13 topik material yang mencerminkan dampak signifikan Perseroan terhadap ekonomi, lingkungan, dan sosial, serta risiko dan peluang yang relevan dengan keberlanjutan bisnis.

Topik-topik tersebut menjadi fokus pengelolaan dan pengungkapan dalam laporan ini dengan mengacu pada GRI Standards yang diterbitkan oleh Global Reporting Initiative, sebagaimana tercantum pada tabel berikut.

Based on the results of the 2025 materiality assessment, ESSA identified 13 material topics that reflect the Company's significant impacts on economic, environmental, and social aspects, as well as the risks and opportunities relevant to the sustainability of its business.

These topics serve as the focus of management and disclosures in this report with reference to the GRI Standards issued by the Global Reporting Initiative, as presented in the table below.

Manajemen Emisi dan Energi Emission and Energy Management

Referensi GRI / GRI Reference :
GRI 302 (Energi); GRI 305 (Emisi)
Referensi POJK 51/2017 / OJK Reference:
Aspek Lingkungan – Energi & Emisi



Manajemen Air dan Efluen Water and Effluent Management

Referensi GRI / GRI Reference :
GRI 303 (Air dan Efluen)
Referensi POJK 51/2017 / OJK Reference:
Aspek Lingkungan – Penggunaan Air



Manajemen Limbah Waste Management

Referensi GRI / GRI Reference :
GRI 306 (Limbah)
Referensi POJK 51/2017 / OJK Reference:
Aspek Lingkungan – Limbah



Transisi Iklim Climate Transition

Referensi GRI / GRI Reference :
GRI 302 (Energi); GRI 305 (Emisi); GRI 201
(Kinerja Ekonomi)
Referensi POJK 51/2017 / OJK Reference:
Aspek Lingkungan – Perubahan Iklim



Kesehatan dan Keselamatan Kerja Occupational Health and Safety

Referensi GRI / GRI Reference :
GRI 403 (Kesehatan dan Keselamatan Kerja)
Referensi POJK 51/2017 / OJK Reference:
Aspek Sosial – Kesehatan & Keselamatan Kerja



Keselamatan Operasional & Manajemen Risiko Operational Safety and Risk Management

Referensi GRI / GRI Reference :
GRI 403 (Kesehatan dan Keselamatan Kerja);
GRI 2 (General Disclosure)
Referensi POJK 51/2017 / OJK Reference:
Tata Kelola – Manajemen Risiko



Hubungan Komunitas Community Relations

Referensi GRI / GRI Reference :
GRI 413 (Komunitas Lokal)
Referensi POJK 51/2017 / OJK Reference:
Aspek Sosial – Pengembangan Masyarakat



Dampak Ekonomi Economic Impact

Referensi GRI / GRI Reference :
GRI 201 (Kinerja Ekonomi); GRI 203 (Dampak Ekonomi
Tidak Langsung); GRI 207 (Pajak)
Referensi POJK 51/2017 / OJK Reference:
Aspek Ekonomi – Kinerja Ekonomi





Sumber Daya Manusia Human Capital

Referensi GRI / GRI Reference :
GRI 401 (Ketenagakerjaan); GRI 404 (Pelatihan dan Pendidikan); GRI 405 (Keberagaman dan Kesempatan yang Setara)
Referensi POJK 51/2017 / OJK Reference:
Aspek Sosial – Ketenagakerjaan



Hak Asasi Manusia Human Rights

Referensi GRI / GRI Reference :
GRI 406 (Non-Diskriminasi); GRI 408 (Tenaga Kerja Anak); GRI 409 (Tenaga Kerja Paksa); GRI 412 (Penilaian Hak Asasi Manusia)
Referensi POJK 51/2017 / OJK Reference:
Aspek Sosial – Hak Asasi Manusia



Tata Kelola Korporasi Corporate Governance

Referensi GRI / GRI Reference :
GRI 2 (General Disclosure)
Referensi POJK 51/2017 / OJK Reference:
Tata Kelola – Struktur & Pengawasan



Kepatuhan terhadap Hukum dan Regulasi Compliance to Law and Regulations

Referensi GRI / GRI Reference :
GRI 2 (General Disclosure); GRI 205 (Anti-korupsi)
Referensi POJK 51/2017 / OJK Reference:
Tata Kelola – Kepatuhan & Etika



Transformasi Digital Digital Transformation



Referensi GRI / GRI Reference :
GRI 2 (General Disclosure)
Referensi POJK 51/2017 / OJK Reference:
Tata Kelola – Sistem & Pengendalian Internal



Penyusunan dan Tinjauan Laporan [POJK-G.1][GRI 2-5, 2-14]

Report Preparation and Review

Penyusunan dan penelaahan Laporan Keberlanjutan dilakukan melalui proses pengumpulan, konsolidasi, penelaahan, dan validasi internal oleh unit kerja terkait untuk memastikan keakuratan data, kelengkapan pengungkapan, serta kesesuaian dengan standar yang berlaku. Dalam proses tersebut, Direksi melakukan peninjauan dan persetujuan atas laporan, sementara Dewan Komisaris memberikan masukan sebagai bagian dari pelaksanaan fungsi pengawasan.

Untuk periode pelaporan 2025, ESSA belum melakukan asuransi eksternal secara formal atas laporan ini. Meskipun demikian, Perseroan terus memperkuat kualitas pelaporan melalui mekanisme penelaahan internal dan ke depan akan mempertimbangkan penerapan penjaminan eksternal secara bertahap guna mendukung penguatan tata kelola dan kredibilitas pelaporan keberlanjutan.

The preparation and review of this Sustainability Report were conducted through a process of data collection, consolidation, internal review, and validation by the relevant work units to ensure data accuracy, completeness of disclosures, and alignment with applicable standards. As part of this process, Directors reviewed and approved the report, while the Board of Commissioners provided input as part of its supervisory function.

For the 2025 reporting period, ESSA has not yet undertaken formal external assurance for this report. Nevertheless, the Company continues to strengthen the quality of its reporting through internal review mechanisms. Going forward, ESSA will consider the gradual adoption of external assurance to further support the strengthening of governance practices and the credibility of its sustainability reporting, in line with the reporting framework of the Global Reporting Initiative.



Umpan Balik dan Kontak [POJK-C.2, G.2, G.3][GRI 2-3]

Feedback and Contact

ESSA membuka ruang dialog dengan para pemangku kepentingan sebagai bagian dari upaya peningkatan kualitas pelaporan dan kinerja keberlanjutan Perseroan.

Untuk Laporan Keberlanjutan ESSA tahun 2024, Perseroan tidak menerima umpan balik formal. Umpan balik dapat disampaikan melalui:

- Lembar Umpan Balik pada halaman []
- Formulir daring: <https://forms.gle/LPn9z1i9WZ4YLo2J8>

Atau melalui kontak berikut:

ESSA provides opportunities for dialogue with stakeholders as part of its efforts to enhance the quality of the Company's sustainability reporting and performance.

For the 2024 ESSA Sustainability Report, the Company did not receive any formal feedback. Feedback may be submitted through the following channels:

- Feedback Form on page []
- Online form: <https://forms.gle/LPn9z1i9WZ4YLo2J8>

Or through the following contact details:



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Lampiran

Appendix



Tabel Data

Data Table

Lingkungan Environment

Konsumsi Energi Konsolidasi (Palembang LPG Plant dan Banggai Ammonia Plant) [GRI 302-1] Energy Consumption Konsolidasi (Palembang LPG Plant and Banggai Ammonia Plant) [GRI 302-1]

Jenis Energi Energy Type	Konsumsi Energi Konsolidasi (Palembang LPG Plant dan Banggai Ammonia Plant) Consolidated Energy Consumption (Palembang LPG Plant and Banggai Ammonia Plant)					
	2023		2024		2025	
	GJ	%	GJ	%	GJ	%
Energi terbarukan Renewable energy (B40 biodiesel)	13.134,46	0,22%	11.682,45	0,19%	11.163,64	0,18%
Energi tidak terbarukan (Gas Alam) Non-renewable energy (Natural gas)	5.881.917,78	99,78%	6.061.755,81	99,81%	6.100.090,32	99,82%
Total Konsumsi Energi Total Energy Consumption	5.895.052,24	100%	6.073.438,27	100%	6.111.253,96	100%

Rincian Konsumsi Energi [GRI 302-1] Energy Consumption [GRI 302-1]

Jenis Energi Energy Type	Tujuan Pergunaan Energi Purpose of Energy Use	Konsumsi Energi (GJ) Energy Consumption (GJ)					
		PT EII Palembang LPG Plant Produk: LPG dan Kondensat Product: LPG and Condensate			PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
		2023	2024	2025	2023	2024	2025
A. Energi Terbarukan A. Renewable Energy							
Biosolar B40 (Cakupan 1) B40 Biodiesel (Scope 1)	Sebagai bahan bakar di unit Power Plant Generator As fuel for Power Plant Generator units	71,54	87,59	50,13	9.419,06	7.770,93	7.675,29
Biosolar B40 (Cakupan 3) B40 Biodiesel (Scope 3)	Sebagai bahan bakar kendaraan operasional perusahaan As fuel for company operational vehicles	685,16	721,88	677,69	2.959	3.102	2.760,53
Total Energi Terbarukan Total Renewable Energy		756,70	809,47	727,82	12.377,76	10.872,98	10.435,82



Jenis Energi Energy Type	Tujuan Pergunaan Energi Purpose of Energy Use	Konsumsi Energi (GJ) Energy Consumption (GJ)					
		PT EII Palembang LPG Plant Produk: LPG dan Kondensat Product: LPG and Condensate			PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
		2023	2024	2025	2023	2024	2025
B. Energi Tidak Terbarukan B. Non-Renewable Energy							
Gas Alam Natural Gas	Sebagai bahan bakar di unit proses produksi dan unit pendukung As fuel in the production process and supporting units	635.398,55	642.009,38	628.042,40	5.246.519,23	5.419.746,43	5.472.047,92
Total Energi Tidak Terbarukan Total Non-Renewable Energy		635.398,55	642.009,38	628.042,40	5.246.519,23	5.419.746,43	5.472.047,92
Total Konsumsi Energi Total Energy Consumption		636.155,25	642.818,86	628.770,22	5.258.896,99	5.430.619,41	5.482.483,74

Catatan:

- Data energi diukur langsung menggunakan flowmeter yang dipasang di lapangan. Flowmeter tersebut telah dilakukan kalibrasi secara periodik.
- Data dari lapangan tersebut kemudian dilakukan konversi ke Gigajoule dengan faktor konversi:
 - 1 MMBTU Gas Alam = 1.055056 GJ
 - 1 kL Biosolar B40 = 35.68 GJ
- Sumber: API-GHG Compendium 2021
- Energi yang berasal dari Biosolar B40 digunakan sebagai bahan bakar di unit Power Plant Generator (Dual Fuel Engine) dan kendaraan operasional.
- Energi yang berasal dari gas alam digunakan sebagai bahan bakar di unit proses produksi yaitu Primary Reformer, dan bahan bakar di unit pendukung yang meliputi unit Power Plant Generator, unit Boiler, Compressor Engine, dan Oil Heater.

Note:

- Energy data is measured directly using flow meters installed in the field. These flowmeters are periodically calibrated.
- The field data is then converted into Gigajoules using the following conversion factors:
 - 1 MMBTU Gas Alam = 1.055056 GJ / 1 MMBTU of Natural Gas = 1.055056 GJ
 - 1 kL Biosolar B40 = 35.68 GJ / 1 kL of B40 Biodiesel = 35.68 GJ
- Source: API-GHG Compendium 2021
- Energy derived from B40 biodiesel is used as fuel in the Power Plant Generator units (Dual Fuel Engine) and operational vehicles.
- Energy derived from natural gas is used as fuel in the production process units, specifically the Primary Reformer, as well as in supporting units, including the Power Plant Generator, Boiler, Compressor Engine, and Oil Heater.

Intensitas Energi [GRI 302-3]

Energy Intensity [GRI 302-3]

Product Produk	Intensitas Energi* Energy Intensity*					
	PT EII Palembang LPG Plant Produk: LPG dan Kondensat Product: LPG and Condensate			PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
	2023	2024	2025	2023	2024	2025
Konsumsi Energi (GJ) Energy Consumption (GJ)	636.155,25	642.818,86	628.770,22	5.258.896,99	5.430.619,41	5.482.483,74
Total Produksi (MT) Total Production (MT)	89.413,37	84.241,92	79.604,71	736.687	732.656	745.559
Intensitas Konsumsi Energi (GJ/MT) Energy Consumption Intensity (GJ/MT)	7,11	7,63	7,90	7,14	7,41	7,35



Pengurangan Konsumsi Energi [GRI 302-4] Energy Consumption Reduction [GRI 302-4]

Jenis Energi Energy Type	Pengurangan Konsumsi Energi (GJ) Energy Consumption Reduction (GJ)		
	PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
	2023	2024	2025
Gas Alam Natural Gas	1.699.875,50	1.637.026,46	1.076.222,56
Biosolar B40 Biodiesel B40	6.646,56	6.646,56	6.646,56
Total	1.706.522,06	1.643.673,02	1.082.869,12

Catatan:

- Dalam melakukan perhitungan pengurangan energi, digunakan faktor konversi sebagai berikut
- 1 MMBTU Gas Alam = 1.055056 GJ
- 1 kL Biosolar B40 = 35.68 GJ
- Sumber: API-GHG Compendium 2021

Note:

- In calculating energy reductions, the following conversion factors are applied:
 - 1 MMBTU Natural Gas = 1.055056 GJ
 - 1 kL Biosolar B40 = 35.68 GJ
- Source: API-GHG Compendium 2021

Emisi GRK Konsolidasi [GRI 305-1] Consolidated GHG Emission [GRI 305-1]

Kategori Emisi Emission Category	Emisi GRK Konsolidasi (Palembang LPG Plant dan Banggai Ammonia Plant) Consolidated GHG Emissions (Palembang LPG Plant and Banggai Ammonia Plant)					
	2023		2024		2025	
	tCO ₂ e	%	tCO ₂ e	%	tCO ₂ e	%
Cakupan 1 Scope 1	1.234.694,94	99,98%	1.260.382,85	99,98%	1.268.852,24	99,98%
Cakupan 3 Scope 3	263,05	0,02%	276,94	0,02%	246,98	0,02%
Total Emisi Total Emission	1.234.957,99	100%	1.260.659,79	100%	1.269.099,22	100%

Emisi GRK - Palembang LPG Plant [GRI 305-1][GRI 305-3] GHG Emission - Palembang LPG Plant [GRI 305-1][GRI 305-3]

Sumber Emisi Emission Source	Cakupan Emisi Emission Scope	Emisi GRK (tCO ₂ e) GHG Emissions (tCO ₂ e)		
		PT EII Palembang LPG Plant Produk: LPG dan Kondensat Product: LPG and Condensate		
		2022	2023	2024
Penggunaan gas alam dalam proses produksi untuk fuel engine dan heater Use of natural gas in the production process for fuel engines and heaters	Cakupan 1 Scope 1	35.645,86	36.016,73	35.233,18
Sumber emisi dari faktor pendukung produksi Emission sources from supporting production factors	Cakupan 3 Scope 3	53,57	57,31	51,53
Total Emisi Total Emissions		35.699,43	36.074,04	35.284,71



Emisi GRK - Banggai Ammonia Plant [GRI 305-1][GRI 305-3]

GHG Emission - Banggai Ammonia Plant [GRI 305-1][GRI 305-3]

Sumber Emisi Emission Source	Cakupan Emisi Emission Scope	Emisi GRK (tCO ₂ e) GHG Emissions (tCO ₂ e)		
		PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
		2022	2023	2024
Penggunaan gas alam dalam proses produksi untuk dual fuel gas engine generator Use of natural gas in the production process for dual fuel gas engine generators	Cakupan 1 Scope 1	1.198.382,21	1.223.815,94	1.233.075,65
Penggunaan biodiesel untuk dual fuel gas engine generator Use of biodiesel for dual fuel gas engine generators	Cakupan 1 Scope 1	666,87	550,18	543,41
Penggunaan biodiesel untuk kendaraan operasional Use of biodiesel for operational vehicles	Cakupan 3 Scope 3	209,48	219,63	195,45
Total Emisi Total Emissions		1.199.258,56	1.224.585,75	1.233.814,51

Intensitas Emisi GRK [GRI 305-4]

GHG Emission Intensity [GRI 305-4]

Product Produk	Intensitas Emisi (tCO ₂ e/ton produk) Emissions Intensity (tCO ₂ e/ton product)		
	2023	2024	2025
PT EII - Palembang LPG Plant Produk: LPG & Kondensat Product: LPG & Condensate			
LPG dan Kondensat LPG and Condensate	0,40	0,43	0,44
PT PAU - Banggai Ammonia Plant Produk: Amoniak Product: Ammonia			
Amoniak Ammonia	1,63	1,67	1,65

Pengurangan Emisi GRK [GRI 305-5]

GHG Emission Reduction [GRI 305-5]

PT PAU - Banggai Ammonia Plant Produk: Amoniak Product: Ammonia					
Inisiatif Efisiensi Energi Energy Efficiency Initiatives	Total pengurangan emisi GRK (tCO ₂ e) Total GHG Emission reduction (tCO ₂ e)			Pengurangan Emisi pada Scope Emission Reduction on Scope	
	2022	2023	2024		
1 Optimasi operasi boiler Boiler operation optimization	39.385,45	39.345,01	39.859,77	Cakupan 1 Scope 1	
2 Pemanfaatan export steam Export steam utilization	26.513,13	15.766,67	4.090,78	Cakupan 1 Scope 1	
3 Optimasi pemurnian saat start-up Start-up purification optimization	2.000,46	4.892,06	2.053,45	Cakupan 1 Scope 1	
4 Pengurangan aliran regenerasi dryer Dryer regeneration flow reduction	-	70,45	831,74	Cakupan 1 Scope 1	



PT PAU - Banggai Ammonia Plant Produk: Amoniak Product: Ammonia					
Inisiatif Efisiensi Energi Energy Efficiency Initiatives	Total pengurangan emisi GRK (tCO ₂ e) Total GHG Emission reduction (tCO ₂ e)			Pengurangan Emisi pada Scope Emission Reduction on Scope	
	2022	2023	2024		
5 Penggantian katalis desulphurizer Desulphurizer catalyst replacement	-	1.372,20	1.921,79	Cakupan 1 Scope 1	
6 Evaluasi kinerja secondary reformer Secondary reformer performance evaluation	282,30	541,23	521,42	Cakupan 1 Scope 1	
7 Evaluasi kinerja katalis KRES KRES catalyst performance evaluation	1.266,73	661,92	323,36	Cakupan 1 Scope 1	
8 Evaluasi kinerja katalis HTS HTS catalyst performance evaluation	442,14	1.266,01	1.069,47	Cakupan 1 Scope 1	
9 Implementasi katalis hemat energi Energy-efficient catalyst implementation	1.548,22	1.824,39	988,06	Cakupan 1 Scope 1	
10 Optimalisasi kinerja katalis primary reformer Primary reformer catalyst optimization	24.491,38	27.411,92	9.951,51	Cakupan 1 Scope 1	
11 Penambahan pipa air laut ke trash rake Installation of additional seawater piping to trash rake	270,00	270,00	270,00	Cakupan 1 Scope 1	
12 Optimasi mode operasi engine dan STG Engine and STG operation optimization	7.438,94	7.438,94	7.438,94	Cakupan 1 Scope 1	
13 Optimasi laju alir air laut Seawater flow rate optimization	1.487,58	1.627,54	2.741,63	Cakupan 1 Scope 1	
14 Penggantian lampu konvensional dengan LED Replacement of conventional lamps with LED lighting	57,15	94,70	139,12	Cakupan 1 Scope 1	
15 Pemasangan sensor cahaya otomatis Installation of automatic light sensors	7,77	7,91	8,04	Cakupan 1 Scope 1	
16 Tuning engine Engine tuning	2,20	380,30	0,99	Cakupan 1 Scope 1	
17 Optimasi jadwal crew change Optimization of crew change schedules	-	1.549,62	1.000,32	Cakupan 1 Scope 1	
18 Penggunaan kendaraan listrik untuk maintenance Use of electric vehicles for maintenance activities	0,23	0,23	0,23	Cakupan 1 Scope 1	
19 Penggunaan bus karyawan Employee bus transportation system	2.452,28	2.452,28	2.452,28	Cakupan 1 Scope 1	
Total	107.645,96	106.973,37	75.662,89	Cakupan 1 Scope 1	



Beban Pencemar Udara Non-GRK [GRI 305-7] Non-GHG Air Pollutant Load [GRI 305-7]

Emisi udara berdasarkan jenis partikulat Air emissions by particulate type	Beban Pencemar Udara Non-GRK (Ton) Non-GHG Air Pollutant Load (Ton)					
	PT EII Palembang LPG Plant Produk: LPG dan Kondensat Product: LPG and Condensate			PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
	2023	2024	2025	2023	2024	2025
PM	5,37	2,71	3,63	25,37	28,25	13,51
SOx	5,77	4,51	6,36	112,56	1.070,42	30,82
NOx	24,74	36,60	33,87	1.399,07	387,22	199,76
CO	6,39	10,45	10,14	1.234,40	65,96	53,89
Total	42,27	54,29	54,01	2.771,40	1.551,84	297,97

Pengambilan Air [GRI 303-3] Water Intake [GRI 303-3]

Sumber Air Water Sources	Tujuan Penggunaan Purpose of Use	Pengambilan Air (Megaliter) Water Intake (Megalitre)					
		PT EII Palembang LPG Plant Produk: LPG dan Kondensat Product: LPG and Condensate			PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
		2023	2024	2025	2023	2024	2025
Air tanah Groundwater	Domestik/non proses Domestic/non-process	5,75	5,68	10,00	-	-	-
Air Laut Sea Water	Pendingin untuk Proses Cooling for process	-	-	-	181.227,23	181.083,46	175.871,54
	Proses Desalinasi Desalination process	-	-	-	1.020,98	1.065,92	1.040,74
Total		5,75	5,68	10,00	182.248,20	182.149,38	176.912,27

Konsumsi Air Proses dan Non Proses [GRI 303-5] Process and Non-Process Water Consumption [GRI 303-5]

Konsumsi Air Water Consumption	Konsumsi Air Proses dan Non Proses (Megaliter) Process and Non-Process Water Consumption (Megalitre)					
	PT EII Palembang LPG Plant Produk: LPG dan Kondensat Product: LPG and Condensate			PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
	2023	2024	2025	2023	2024	2025
Konsumsi air bersih untuk keperluan proses Clean water consumption for process purposes	-	-	-	872,37	923,42	879,28
Konsumsi air bersih untuk keperluan non proses Clean water consumption for non-process purposes	5,75	5,68	10,00	148,60	142,50	161,46
Total Konsumsi Air Total Water Consumption	5,75	5,68	10,00	1.020,98	1.065,92	1.040,74



Pelepasan Efluen - Palembang LPG Plant [GRI 303-4]
Effluent Discharge - Palembang LPG Plant [GRI 303-4]

Badan Air Tujuan Pelepasan Water Body Discharge Destination	Volume Efluen yang Dilepaskan (ML) Effluent Volume Discharged (ML)		
	PT EII Palembang LPG Plant Produk: LPG dan Kondensat Product: LPG and Condensate		
	2023	2024	2025
Badan air sekitar pabrik Surrounding water bodies of the plant	0,47	0,36	0,32
Total	0,47	0,36	0,32

Pelepasan Efluen - Banggai Ammonia Plant [GRI 303-4]
Effluent Discharge - Banggai Ammonia Plant [GRI 303-4]

Badan Air Tujuan Pelepasan Water Body Discharge Destination	Volume Efluen yang Dilepaskan (ML) Effluent Volume Discharged (ML)		
	PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
	2023	2024	2025
Sungai Musolang Musolang River	236,92	236,79	229,99
Sirkulasi Pendinginan Air Laut Laut Sea water cooling circulation	177.965,37	177.868,87	172.754,83
Total	178.202,29	178.105,66	172.984,82

Beban Pencemar Efluen berdasarkan Parameter Pemantauan - Banggai Ammonia Plant [GRI 303-4]
Pollution Load by Monitoring Parameters - Banggai Ammonia Plant [GRI 303-4]

Parameter	Beban Pencemar Efluen (Ton) Effluent Pollutant Load (Ton)		
	PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
	2023	2024	2025
Sewage Treatment Plan			
BOD	0,12	0,27	0,40
COD	0,32	0,85	1,23
TSS	0,14	0,19	0,30
Minyak & Lemak Oil & Fat	0,03	0,03	0,04
Amoniak Ammonia	0,05	0,05	0,07



Parameter	Beban Pencemar Efluen (Ton) Effluent Pollutant Load (Ton)		
	PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
	2023	2024	2025
Final Check Basin			
COD	0,12	0,27	0,40
TSS	0,32	0,85	1,23
Minyak & Lemak Oil & Fat	0,14	0,19	0,30
Amoniak Ammonia	0,03	0,03	0,04
Total	10,70	11,81	10,80

Timbulan Limbah [GRI 303-5]

Waste Generation [GRI 303-5]

Kategori Limbah Waste Category	Timbulan Limbah (Ton) Waste Generation (Tons)					
	PT EII Palembang LPG Plant Produk: LPG dan Kondensat Product: LPG and Condensate			PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia		
	2023	2024	2025	2023	2024	2025
Limbah B3 Hazardous waste	54,35	28,70	27,00	275,62	162,63	104,43
Sampah domestik (Non B3)* Domestic waste (non hazardous)	-	-	-	275	132	138,44
Jumlah Limbah yang Dihasilkan Total Waste Generated	54,35	28,70	27,00	550,62	294,63	242,87

* Data timbulan sampah domestik (non-B3) tahun 2025 di Palembang LPG Plant belum disajikan, mengingat pengukuran baru dimulai pada Juni 2025 sehingga belum mencerminkan satu periode pengukuran penuh.

*Data on domestic (non-hazardous) waste generation for 2025 in Palembang LPG Plant is not yet presented, as measurements were only initiated in June 2025 and do not yet represent a full measurement period.

Timbulan Limbah B3 - Palembang LPG Plant Hazardous Waste (B3) Generation - Palembang LPG Plant

Jenis Limbah Waste Type	Timbulan Limbah (Ton) B3 Waste Generation (Tons)		
	PT EII Palembang LPG Plant Produk: LPG dan Kondensat Product: LPG and Condensate		
	2023	2024	2025
Aki/baterai Bekas Used Batteries	0,29	0,16	0,14
Kemasan Bekas B3 Used Hazardous and Toxic Packaging	2,99	2,83	1,85



Jenis Limbah Waste Type	Timbulan Limbah (Ton) B3 Waste Generation (Tons)		
	PT EII Palembang LPG Plant Produk: LPG dan Kondensat Product: LPG and Condensate		
	2023	2024	2025
Oli Bekas Used Oil	48,9	23,6	23
Lampu Bekas Used Lamps	0,02	0,01	0,03
Kain Majun Bekas Used Majun Cloth	1,32	1,5	1,35
Filter Bekas Used Filter	0,83	0,6	0,63
Total	54,35	28,70	27,00

Timbulan Limbah B3 - Banggai Ammonia Plant Hazardous Waste (B3) Generation - Banggai Ammonia Plant

Kelompok Limbah B3 Hazardous Waste Type	Jenis Limbah yang Dicapuk Type of Waste	Timbulan Limbah (Ton) B3 Waste Generation (Tons)					
		PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia					
		2023		2024		2025	
		Produksi Limbah Waste Production	Dialihkan dari tempat pembuangan (Diserahkan ke Pihak Ketiga) Diverted from Disposal (Transferred to Third Parties)	Produksi Limbah Waste Production	Dialihkan dari tempat pembuangan (Diserahkan ke Pihak Ketiga) Diverted from Disposal (Transferred to Third Parties)	Produksi Limbah Waste Production	Dialihkan dari tempat pembuangan (Diserahkan ke Pihak Ketiga) Diverted from Disposal (Transferred to Third Parties)
Limbah proses produksi dan utilitas Production and utility waste	A102d - Katalis bekas Spent catalyst						
	B107d - Limbah resin/ penukar ion Spent ion exchange resin						
	B110d - Refraktori bekas Spent refractory	232,32	232,32	121,25	121,25	62,03	62,03
	B409d - Sludge dari Instalasi Pengolahan Air Limbah (IPAL) Wastewater treatment Sludge						
	B409d - Residu proses produksi Production process residue						



Kelompok Limbah B3 Hazardous Waste Type	Jenis Limbah yang Dicapuk Type of Waste	Timbulan Limbah (Ton) B3 Waste Generation (Tons)					
		PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia					
		2023		2024		2025	
		Produksi Limbah Waste Production	Dialihkan dari tempat pembuangan (Diserahkan ke Pihak Ketiga) Diverted from Disposal (Transferred to Third Parties)	Produksi Limbah Waste Production	Dialihkan dari tempat pembuangan (Diserahkan ke Pihak Ketiga) Diverted from Disposal (Transferred to Third Parties)	Produksi Limbah Waste Production	Dialihkan dari tempat pembuangan (Diserahkan ke Pihak Ketiga) Diverted from Disposal (Transferred to Third Parties)
Limbah operasional dan pemeliharaan Operational and maintenance waste	B104d - Kemasan bekas B3 Contaminated hazardous packaging						
	B105d - Minyak pelumas bekas Used lubricating oil	41,53	41,53	32,33	32,33	37,82	37,82
	B107d - Limbah terkontaminasi B3 B3-contaminated waste						
	B110d - Kain majun terkontaminasi Contaminated rags						
Limbah elektronik dan peralatan Electronic waste and equipment	A102d - Aki/baterai bekas Used batteries						
	B105d - Refrigerant bekas Used refrigerant	1,11	1,11	5,45	5,45	3	3
	B107d - Limbah elektronik Electronic waste (E-Waste)						
Limbah laboratorium, medis, dan bahan kimia Laboratory, medical, and chemical waste	A337-1 - Limbah klinis infeksius Infectious clinical waste						
	B104d - Kemasan produk farmasi Pharmaceutical packaging waste						
	B107d - Limbah laboratorium mengandung B3 Laboratory hazardous waste	0,37	0,37	3,60	3,60	1,16	1,16
	B107d - Produk farmasi kedaluwarsa Expired pharmaceutical products						
	B107d - Bahan kimia kedaluwarsa Expired chemicals						
Total		275,33	275,33	162,63	162,63	104,43	104,43



Timbulan Sampah Domestik (Non-B3) - Banggai Ammonia Plant Domestic Waste Generation (Non-hazardous) - Banggai Ammonia Plant

Jenis Limbah Waste Type	Timbulan Limbah (Ton) B3 Waste Generation (Tons)								
	PT PAU Banggai Ammonia Plant Produk: Amoniak Product: Ammonia								
	2023			2024			2025		
	Produksi Limbah Waste Production	Dialihkan dari tempat pembuangan Diverted from Landfill	Dibuang langsung ke tempat pembuangan Directly Disposed of to Landfill	Produksi Limbah Waste Production	Dialihkan dari tempat pembuangan Diverted from Landfill	Dibuang langsung ke tempat pembuangan Directly Disposed of to Landfill	Produksi Limbah Waste Production	Dialihkan dari tempat pembuangan Diverted from Landfill	Dibuang langsung ke tempat pembuangan Directly Disposed of to Landfill
Organik (sisa makanan, daun) Organic (food waste, leaves)	23,98	11,04	12,94	26,21	11,05	15,16	43,00	27,96	15,04
Anorganik (kertas, karton, plastik, pakaian bekas, bungkus makanan) Inorganic (paper, cardboard, plastic, used clothing, food packaging)	222,29	0,00	222,29	98,52	0,00	98,52	92,98	0,00	92,98
Recycle (botol air mineral) Mineral water bottles	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Inert (kayu, batu, tanah, palet) Wood, stones, soil, pallets	29,17	5,33	23,84	7,31	1,75	5,56	2,46	2,22	0,24
Total	275	16	259,07	132	13	119	138,44	30,18	108,25



Sumber Daya Manusia Human Resource

Kategori Umur Age Category	2023						2024						2025					
	18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o		18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o		18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o	
Status Ketenagakerjaan Employment Status	L	P	L	P	L	P	L	P	L	P	L	P	L	P	L	P	L	P
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F
PKWTT	24	6	265	60	54	3	33	14	272	62	52	4	23	19	265	53	58	7
PKWT	2	3	31	3	16	0	13	8	38	6	14	0	11	2	38	1	14	1
Total	26	9	296	63	70	3	46	22	310	68	66	4	34	21	303	54	72	8
Total per Tahun Total by year	467						516						492					

Karyawan berdasarkan Status Ketenagakerjaan, Wilayah, dan Jenis Kelamin [GRI 2-7, 401] Employees by Employment Status, Region, and Gender [GRI 2-7, 401]

Wilayah	2023				2024				2025			
	Jakarta		Site		Jakarta		Site		Jakarta		Site	
Tipe tenaga Kerja/ Employment Type	L	P	L	P	L	P	L	P	L	P	L	P
	M	F	M	F	M	F	M	F	M	F	M	F
PKWTT	66	42	277	27	79	51	278	29	70	47	276	32
PKWT	16	5	33	1	22	10	43	4	25	3	38	1
Total	82	47	310	28	101	61	321	33	95	50	314	33

Catatan: L: Laki-Laki, P: Perempuan, PKWTT: Perjanjian Kerja Waktu Tidak Tertentu (Indefinite-Term Employment Agreement); PKWT: Perjanjian Kerja Waktu Tertentu (Fixed-Term Employment Agreement)

Note: M: Male, F: Female, PKWTT: Perjanjian Kerja Waktu Tidak Tertentu (Indefinite-Term Employment Agreement); PKWT: Perjanjian Kerja Waktu Tertentu (Fixed-Term Employment Agreement)



Karyawan berdasarkan Jenjang Jabatan, Umur, dan Jenis Kelamin [GRI 405-1-a, 405-1-b] Employees by Position Level, Age, and Gender [GRI 405-1-a, 405-1-b]

Kategori Umur Age Category	2023						2024						2025					
	18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o		18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o		18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o	
Kategori Karyawan/ Employee Category	L M	P F	L M	P F	L M	P F	L M	P F	L M	P F	L M	P F	L M	P F	L M	P F	L M	P F
Top Management/ Top Management	0	0	2	1	10	0	0	0	2	1	10	0	0	0	1	0	10	2
Middle Management/ Middle Management	1	0	20	6	17	0	0	0	22	6	15	0	0	0	20	5	16	2
First Line Management/ First Line Management	7	4	116	29	21	3	13	12	125	32	19	4	13	15	131	26	22	4
Staf/ Staff	18	4	141	25	19	0	32	10	143	27	19	0	21	6	151	23	24	0
Pelaksana/ Operasional/ Executor/ Operational	1	0	17	2	0	3	1	0	18	2	3	0	9	0	15	2	3	0
Total	27	8	296	63	67	6	46	22	310	68	66	4	34	21	303	54	72	8
Total per Tahun/ Total by year	467						516						492					

Catatan: L: Laki-Laki, P: Perempuan
• Note: M: Male, F: Female



Pekerja yang Bukan Pekerja Langsung

Number of Non-Direct Workers

Jenis Pekerja Type of Workers	Gambaran Umum tentang Pekerjaan yang Dilakukan Overview of Work Performed	2023	2024	2025
Magang/ Paruh Waktu Internship/ Part Time	Membantu pekerjaan user berdasarkan project tertentu Assist user work based on specific projects	1	2	14

Total Karyawan Baru[GRI 401-1-a]

Total New Employee[GRI 401-1-a]

Kategori Umur Age Category	2023						2024						2025					
	18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o		18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o		18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o	
Wilayah Region	L	P	L	P	L	P	L	P	L	P	L	P	L	P	L	P	L	P
	Jakarta	0	3	7	9	2	0	9	11	12	4	0	0	4	9	19	5	5
Lainnya Others	1	0	18	3	1	0	12	3	13	2	0	1	4	2	11	1	3	1
Total	1	3	25	12	3	0	21	14	25	6	0	1	8	11	30	6	8	1
Total per Tahun Total by year	44						67						64					

Total Pergantian Karyawan [GRI 401-1-b]

Total Employee Turnover [GRI 401-1-b]

Kategori Umur Age Category	2023						2024						2025					
	18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o		18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o		18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o	
Wilayah Region	L	P	L	P	L	P	L	P	L	P	L	P	L	P	L	P	L	P
	Jakarta	1	0	0	1	1	0	2	2	13	11	3	0	0	3	8	7	2
Lainnya Others	0	1	11	0	3	0	0	1	3	14	2	0	1	0	11	1	4	0
Total	1	1	11	1	4	0	2	3	16	25	5	0	1	3	19	8	6	2
Total per Tahun Total by year	18						51						39					



Tingkat Pergantian Karyawan [GRI 401-1-b] Employee Turnover Rate [GRI 401-1-b]

Kategori Umur Age Category	2023						2024						2025					
	18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o		18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o		18-30 tahun 18-30 y.o		30-50 tahun 30-50 y.o		>50 tahun >50 y.o	
Wilayah Region	L	P	L	P	L	P	L	P	L	P	L	P	L	P	L	P	L	P
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F
Jakarta	16,67%	0,00%	0,00%	2,56%	5,00%	0,00%	14,29%	11,76%	19,12%	26,19%	15,79%	0,00%	0,00%	20,00%	11,27%	22,58%	18,18%	50,00%
Lainnya Others	0,00%	33,33%	4,58%	0,00%	6,00%	0,00%	0,00%	20,00%	1,24%	53,85%	4,26%	0,00%	4,55%	0,00%	4,76%	4,35%	7,84%	0,00%

Cuti Orang Tua [GRI 401-2] Parental Leaves [GRI 401-2]

Indikator	2023	2024	2025
Karyawan Berhak Cuti (laki-laki)/ Employees Eligible for Leave (Male)	257	263	361
Karyawan Berhak Cuti (Perempuan)/ Employees Eligible for Leave (Female)	29	28	52
Karyawan Mengambil Cuti (laki-laki)/ Employees Who Took Leave (Male)	15	12	22
Karyawan Mengambil Cuti (perempuan)/ Employees Who Took Leave (Female)	2	1	2
Tingkat Kembali Bekerja (%)/ Return-to-Work Rate (%)	100%	100%	(1 orang) 50%
Tingkat Retensi 12 Bulan (%)/ 12-Month Retention Rate (%)	87% (laki-laki) 100% (Perempuan)	100% (laki-laki) 100% (Perempuan)	100%



Jumlah Total Karyawan yang Mengikuti Pelatihan[GRI 404-1] Total Number of Employees Participating in the Training[GRI 404-1]

Kategori Karyawan/ Employment Category	Unit/ Unit	2024			2025		
		L/M	P/F	Jumlah/ Amount	L/M	P/F	Jumlah/ Amount
PKWTT (Permanen)/ Permanent	Total/Total	165	42	207	165	42	207
PKWT (Kontrak, Retiree) Contract/Retiree	Total/Total	19	2	21	19	2	21
Total		184	44	228	184	44	228

Jumlah Rata-rata Jam Pelatihan untuk Karyawan[GRI 404-1] Average Training Hours per Employee[GRI 404-1]

Kategori Karyawan/ Employment Category	Unit/ Unit	2024			2025		
		L/M	P/F	Jumlah/ Amount	L/M	P/F	Jumlah/ Amount
PKWTT (Permanen)	Jam/tahun	29.5	19.26	48.76	27.7	13.7	41.4
PKWT (Kontrak, Retiree)	Jam/tahun	24.16	27	51.16	35.8	0	35.8
Total		53.65	46.26	99.92	63.5	13.7	77.2

Rasio Gaji dan Kepatuhan Upah Minimum [GRI 405-2] Wage Ratio and Minimum Wage Compliance [GRI 405-2]

Indikator	2023	2024	2025	
Gaji Level Terendah (L) / Lowest Salary Level (Male)	Jakarta	Rp4.901.798	Rp5.067.381	Rp7.732.000
	Site	Rp2.566.281	Rp2.767.814	Rp4.605.000
Gaji Level Terendah (P) / Lowest Salary Level (Female)	Jakarta	Rp4.901.798	Rp5.067.381	Rp7.187.000
	Site	Rp2.566.281	Rp2.767.814	Rp4.988.000
Rasio Gaji L:P / Salary Ratio Male:Female	Semua	1:01	1:01	1:01
Above UMR Percentage	Semua	>30%	>30%	>30%

Persentase total karyawan berdasarkan jenis kelamin dan berdasarkan kategori karyawan yang menerima tinjauan rutin terhadap kinerja dan pengembangan karier selama periode Wage Ratio and Minimum Wage Compliance [GRI 405-2]

Kategori Karyawan/ Employment Category	Unit/ Unit	2023		2024		2025	
		L/M	P/F	Jumlah/ Amount	L/M	P/F	Jumlah/ Amount
PWKTT / Permanent Employees	%	85,13%	75,36%	88,52%	78,75%	98,51%	97,40%
PKWT / Contract Employees	%	73,47%	16,67%	81,54%	35,71%	96,83%	100%



KETERLIBATAN DAN PENGEMBANGAN MASYARAKAT COMMUNITY INVOLMENT AND DEVELOPMENT

Proporsi Pengadaan dari Pemasok Lokal - PT EII (Palembang LPG Plant)/

Proportion of Procurement from Local Suppliers - PT EII (Palembang LPG Plant)

Deskripsi/ Description	Satuan/ Unit	PT EII (PT ESSA Industries Indonesia - Palembang LPG Plant)					
		2023		2024		2025	
		Total Vendor	Persentase / Percentage (%)	Total Vendor	Persentase / Percentage (%)	Total Vendor	Persentase / Percentage (%)
Pemasok Lokal/ Local Supplier	Pemasok/ Supplier	185	98.9	177	98%	264	83.5
Pemasok Impor/ Import Supplier	Pemasok/ Supplier	2	1.1	3	2%	52	16,5%

Proporsi Pengadaan dari Pemasok Lokal - PT PAU (Banggai Ammonia Plant)/

Proportion of Procurement from Local Suppliers - PT PAU (Banggai Ammonia Plant)

Deskripsi/ Description	Satuan/ Unit	PT PAU (PT Panca Amara Utama - Banggai Ammonia Plant)					
		2023		2024		2025	
		Total Vendor	Persentase / Percentage (%)	Total Vendor	Persentase / Percentage (%)	Total Vendor	Persentase / Percentage (%)
Pemasok Lokal/ Local Supplier	Pemasok/ Supplier	452	84	424	85	418	85
Pemasok Impor/ Import Supplier	Pemasok/ Supplier	83	16	72	15	75	15

Referensi POJK No. 51/POJK/03/2017 dan SEOJK No. 16/SEOJK/04/2021 [OJK G.4]

POJK No. 51/POJK/03/2017 and SEOJK No. 16/SEOJK/04/2021 References [OJK G.4]

No	Indicator Indikator	Lokasi dalam Laporan Report Location
Strategi Keberlanjutan Sustainability Strategy		
A.1	Penjelasan Strategi Keberlanjutan Elaboration on Sustainability Strategy	36, 40, 47
Ikhtisar Kinerja Aspek Keberlanjutan Summary of Sustainability Aspect Performance		
B.1	Aspek Ekonomi Economic Aspects	4, 25, 28
B.2	Aspek Lingkungan Hidup Environmental Aspect	5
B.3	Aspek Sosial Social Aspects	9
Profil Perusahaan Company Profile		
C.1	Visi, Misi, dan Nilai Keberlanjutan Vision, Mission, and Values of Sustainability	20
C.2	Alamat Perusahaan Company's Address	19, 136
C.3	Skala Usaha Enterprise Scale	19, 84
C.4	Produk, Layanan, dan Kegiatan Usaha yang Dijalankan Products, Services, and Business Activities	22
C.5	Keanggotaan pada Asosiasi Membership in Association	33
C.6	Perubahan Emiten dan Perusahaan Publik yang Bersifat Signifikan Significant Changes in Issuers and Public Companies	
Penjelasan Direksi The Board of Director's Explanation		
D.1	Penjelasan Direksi The Board of Director's Explanation	13, 48
Tata Kelola Keberlanjutan Sustainability Governance		
E.1	Penanggung Jawab Penerapan Keuangan Berkelanjutan Responsible for Implementing Sustainable Finance	38
E.2	Pengembangan Kompetensi terkait Keuangan Berkelanjutan Competency Development Related to Sustainable Finance	40
E.3	Penilaian Risiko atas Penerapan Keuangan Berkelanjutan Risk Assessment of the Implementation of Sustainable Finance	122
E.4	Hubungan dengan Pemangku Kepentingan Relation with Stakeholders	41
E.5	Permasalahan terhadap Penerapan Keuangan Berkelanjutan Problems with the Implementation of Sustainable Finance	47



No	Indicator Indikator	Lokasi dalam Laporan Report Location
Kinerja Berkelanjutan Sustainability Performance		
F.1	Kegiatan Membangun Budaya Keberlanjutan Sustainable Culture Development Activities	83, 88, 97, 98
Kinerja Ekonomi Economic Performance		
F.2	Perbandingan Target dan Kinerja Produksi, Portofolio, Target Pembiayaan, atau Investasi, Pendapatan dan Laba Rugi Comparison of Targets to Performance of Production, Portfolio, Financing Targets, or Investments, Revenues and Profit and Loss	27
F.3	Perbandingan Target dan Kinerja Portofolio, Target Pembiayaan, atau Investasi pada Instrumen Keuangan atau Proyek yang Sejalan dengan Keuangan Berkelanjutan Comparison of Target to Performance of Portfolio, Financing Target, or Investments In Financial Instruments or Projects in Line with the Implementation of Sustainable Finance	61
Kinerja Lingkungan Hidup Environmental Performance		
Aspek Umum General Aspect		
F.4	Biaya Lingkungan Hidup Environment Cost	
Aspek Material Material Aspect		
F.5	Penggunaan Material yang Ramah Lingkungan Environmentally Friendly Materials Usage	67
Aspek Energi Energy Aspect		
F.6	Jumlah dan Intensitas Energi yang Digunakan Amount and Intensity of Energy Used	52, 55
F.7	Upaya dan Pencapaian Efisiensi Energi dan Penggunaan Energi Terbarukan Efforts and Achievements of Energy Efficiency and Use of Renewable Energy	55
Aspek Air Water Aspect		
F.8	Penggunaan Air Water Usage	65
Aspek Keanekaragaman Hayati Aspects of Biodiversity		
F.9	Dampak dari Wilayah Operasional yang Dekat atau Berada di Daerah Konservasi atau Memiliki Keanekaragaman Hayati Impacts from Operational Areas that are Near or Located in Conservation Areas or Have Biodiversity	76
F.10	Usaha Konservasi Keanekaragaman Hayati Biodiversity Conservation Effort	76
Aspek Emisi Emission Aspect		
F.11	Jumlah dan Intensitas Emisi yang Dihasilkan Berdasarkan Jenisnya Total and Intensity of Emissions Generated by Type	52, 59
F.12	Upaya dan Pencapaian Pengurangan Emisi yang Dilakukan Efforts and Achievements of Emission Reduction Made	59
Aspek Limbah dan Efluen Waste and Effluent Aspect		
F.13	Jumlah Limbah dan Efluen yang Dihasilkan Berdasarkan Jenis Amount of Waste and Effluent Generated by Type	67, 68
F.14	Mekanisme Pengelolaan Limbah dan Efluen Waste and Effluent Management Mechanism	68



No	Indicator Indikator	Lokasi dalam Laporan Report Location
F.15	Tumpahan yang Terjadi (jika ada) Occurring Spills (if any)	67
Aspek Pengaduan terkait Lingkungan Hidup Complaint Aspects Related to the Environment		
F.16	Jumlah dan Materi Pengaduan Lingkungan Hidup yang Diterima dan Diselesaikan Number and Material of Environmental Complaints Received and Resolved	103
Kinerja Sosial Social Performance		
F.17	Komitmen untuk Memberikan Layanan atas Produk dan/atau Jasa yang Setara kepada Konsumen Commitment to Provide Services on Equal Products and/or Services to Consumers	24
Aspek Ketenagakerjaan Employment Aspect		
F.18	Kesetaraan Kesempatan Bekerja Equal Employment Opportunity	87
F.19	Tenaga Kerja Anak dan Tenaga Kerja Paksa Child Labor and Forced Labor	81, 96
F.20	Upah Minimum Regional Regional Minimum Wage	92
F.21	Lingkungan Bekerja yang Layak dan Aman Decent and Safe Work Environment	97, 100
F.22	Pelatihan dan Pengembangan Kemampuan Pegawai Employee Capability Training and Development	87, 89
Aspek Masyarakat Community Aspect		
F.23	Dampak Operasi terhadap Masyarakat Sekitar Impact of Operations on Surrounding Communities	102
F.24	Pengaduan Masyarakat Community Complaints	103
F.25	Kegiatan Tanggung Jawab Sosial Lingkungan (TJSL) Corporate Social Responsibility (CSR)	102, 104
Tanggung Jawab Pengembangan Produk/Jasa Berkelanjutan Responsibility for Sustainable Product/Service Development		
F.26	Inovasi dan Pengembangan Produk/Jasa Keuangan Berkelanjutan Innovation and Development of Sustainable Financial Products/Services	61
F.27	Produk/Jasa yang Sudah Dievaluasi Keamanannya bagi Pelanggan Products and Services that the Safety have been Evaluated for Customers	24
F.28	Dampak Produk/Jasa Products/Services Impacts	24
F.29	Jumlah Produk yang Ditarik Kembali The Number of Products Withdrawn	24
F.30	Survei Kepuasan Pelanggan Terhadap Produk dan/atau Jasa Keuangan Berkelanjutan Customer Satisfaction Survey of Sustainable Finance Products and/or Services	24



No	Indicator Indikator	Lokasi dalam Laporan Report Location
Lain-lain Others		
G.1	Verifikasi Tertulis dari Pihak Independen (jika ada) Written Verification from Independent Parties (if any)	135
G.2	Lembar Umpan Balik Feedback Form	136
G.3	Tanggapan Terhadap Umpan Balik Laporan Keberlanjutan Tahun Sebelumnya Responses to Previous Year's Sustainability Report Feedback	136
G.4	Daftar Pengungkapan Sesuai Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik List of Disclosures According to Financial Services Authority Regulation Number 51/ POJK.03/2017 concerning Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies	131, 132



Indeks GRI 2021

GRI Index 2021

Pernyataan Penggunaan Pernyataan penggunaan	ESSA telah melaporkan dengan merujuk pada Standar GRI untuk periode 1 Januari 2025 - 31 Desember 2025. ESSA has reported with reference to the GRI Standards for the period January 1, 2024 - December 31, 2025.
GRI 1 yang digunakan GRI 1 used	GRI 1: Landasan 2021 GRI 1 Foundation 2021

Standar GRI 2021 GRI 2021 Standard	Indicator Indikator	Lokasi dalam Laporan Report Location
Pengungkapan Umum General Disclosures		
GRI 2: Pengungkapan Umum 2021 GRI 2: General Disclosures	2-1 Rincian organisatoris 2-1 Organizational details	18, 21
	2-2 Entitas yang dicantumkan dalam pelaporan keberlanjutan organisasi 2-2 Entities included in the sustainability report	21, 132
	2-3 Periode, frekuensi, dan titik kontak pelaporan 2-3 Reporting period, frequency, and contact point	132, 136
	2-4 Penyajian kembali informasi 2-4 Restatements of information	132
	2-5 Penjaminan eksternal 2-5 External assurance	135
	2-6 Kegiatan, rantai nilai dan hubungan bisnis lain 2-6 Activities, value chain and other business relationships)	18, 21, 22, 25, 28, 117
	2-7 Tenaga kerja 2-7 Employees	84
	2-8 Pekerja yang bukan pekerja langsung 2-8 Workers who are not employees	84
	2-9 Struktur dan komposisi tata kelola 2-9 Governance structure and composition	38, 120
	2-10 Pencalonan dan pemilihan badan tata kelola tertinggi 2-10 Nomination and selection of the highest governance body	121
	2-11 Ketua badan tata kelola tertinggi 2-11 Chair of the highest governance body	120
	2-12 Peran badan tata kelola tertinggi dalam mengawasi manajemen dampak 2-12 Role of the highest governance body in overseeing the management of impacts	39
	2-13 Delegasi tanggung jawab untuk mengelola dampak 2-13 Delegation of responsibility for managing impacts	123
	2-14 Peran badan tata kelola tertinggi dalam pelaporan keberlanjutan 2-14 Role of the highest governance body in sustainability reporting	39,122,132,135
	2-15 Konflik kepentingan 2-15 Conflicts of interest	124, 125, 128
	2-16 Komunikasi masalah penting 2-16 Communication of critical concerns	128



Standar GRI 2021 GRI 2021 Standard	Indicator Indikator	Lokasi dalam Laporan Report Location
	2-17 Pengetahuan kolektif badan tata kelola tertinggi 2-17 Collective knowledge of the highest governance body	121
	2-18 Evaluasi kinerja badan tata kelola tertinggi 2-18 Evaluation of the performance of the highest governance body	121
	2-19 Kebijakan remunerasi 2-19 Remuneration policies	121
	2-20 Proses untuk menentukan remunerasi 2-20 Process to determine remuneration	121
	2-21 Rasio kompensasi total tahunan 2-21 Annual total compensation ratio	121
	2-22 Pernyataan tentang strategi pembangunan berkelanjutan 2-22 Statement on sustainable development strategy	13, 36, 40
	2-23 Komitmen kebijakan 2-23 Policy commitments	81, 82, 83, 88, 96, 120, 131
	2-24 Menanamkan komitmen kebijakan 2-24 Embedding policy commitments	81, 82, 83, 87, 88, 90, 123
	2-25 Proses untuk memperbaiki dampak negatif 2-25 Processes to remediate negative impacts	122
	2-26 Mekanisme untuk mencari nasihat dan mengemukakan masalah 2-26 Mechanisms for seeking advice and raising concerns	96, 122
	2-27 Kepatuhan terhadap hukum dan peraturan 2-27 Compliance with laws and regulations	37, 126, 127
	2-28 Asosiasi keanggotaan 2-28 Membership associations	33
	2-29 Pendekatan untuk keterlibatan pemangku kepentingan 2-29 Approach to stakeholder engagement	41,43
	2-30 Perjanjian perundingan kolektif 2-30 Collective bargaining agreements	81, 87, 96
Topik Material Material Topics		
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-1 Proses menentukan topik material 3-1 Process for determining material topics	42
	3-2 Daftar topik material 3-2 List of material topics	44, 133
	3-3 Manajemen dampak dari topik material 3-3 Management of material topic impacts	44, 51, 52, 81, 83, 89, 90, 97, 102, 117
GRI 101: Keanekaragaman Hayati 2024 GRI 101: Biodiversity 2024	101-2 Manajemen dampak keanekaragaman hayati 101-2 Management of Biodiversity Impacts	77,78
	101-4 Identifikasi dampak keanekaragaman hayati 101-4 Identification of biodiversity impacts	76,78
	101-7 Perubahan kondisi keanekaragaman hayati 101-7 Changes to the state of biodiversity	76,77



Standar GRI 2021 GRI 2021 Standard	Indicator Indikator	Lokasi dalam Laporan Report Location
GRI 201: Kinerja Ekonomi 2016 GRI 201: Economic Performance 2016	201-1 Nilai ekonomi langsung yang dihasilkan dan didistribusikan 201-1 Direct economic value generated and distributed	26,28
	201-3 Kewajiban program imbalan pasti dan program pensiun lainnya 201-2 Financial implications and other risks and opportunities due to climate change	95
GRI 202: Keberadaan Pasar 2016 GRI 202: Market Presence 2016	202-1 Rasio standar upah karyawan pemula berdasarkan jenis kelamin terhadap upah minimum regional 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	92
GRI 203: Dampak Ekonomi Tidak Langsung 2016 GRI 203: Indirect Economic Impacts 2016	203-1 Investasi dan layanan infrastruktur didukung 203-1 Infrastructure investments and services supported	114
	203-2 Dampak ekonomi tidak langsung yang signifikan 203-2 Significant indirect economic impacts	104
GRI 204: Praktik Pengadaan 2016 GRI 204: Procurement Practices 2016	204-1 Proporsi pengeluaran untuk pemasok lokal 204-1 Proportion of spending on local suppliers	117
GRI 205: Antikorupsi 2016 GRI 205: Anti-corruption 2016	205-1 Operasi-operasi yang dinilai memiliki risiko terkait korupsi 205-1 Operations assessed for risks related to corruption	126, 127
	205-2 Komunikasi dan pelatihan tentang kebijakan dan prosedur antikorupsi 205-2 Communication and training about anti-corruption policies and procedures	126
	205-3 Insiden korupsi yang terbukti dan tindakan yang diambil 205-3 Confirmed incidents of corruption and actions taken	126,127
GRI 207: Pajak 2019 GRI 207: Tax 2019	207-1 Pendekatan terhadap pajak 207-1 Approach to tax	29
	207-2 Tata kelola, pengontrolan, dan manajemen risiko pajak 207-2 Tax governance, control, and risk management	29
	207-3 Keterlibatan pemangku kepentingan dan pengelolaan kepedulian yang berkaitan dengan pajak 207-3 Stakeholder engagement and management of concerns related to tax	29
	207-4 Laporan per negara 207-4 Country-by-country reporting	29



Standar GRI 2021 GRI 2021 Standard	Indicator Indikator	Lokasi dalam Laporan Report Location
GRI 302: Energi 2016 GRI 302: Energy 2016	302-1 Konsumsi energi dalam organisasi 302-1 Energy consumption within the organization	54
	302-2 Konsumsi energi di luar organisasi 302-2 Energy consumption outside of the organization	54
	302-3 Intensitas energi 302-3 Energy intensity	55
	302-4 Pengurangan konsumsi energi 302-4 Reduction of energy consumption	55
GRI 303: Air dan Efluen 2018 GRI 303: Water and Effluents 2018	303-1 Interaksi dengan air sebagai sumber daya bersama 303-1 Interactions with water as a shared resource	66
	303-2 Manajemen dampak yang berkaitan dengan pembuangan air 303-2 Management of water discharge-related impacts	67
	303-3 Pengambilan air 303-3 Water withdrawal	64,65,66
GRI 305: Emisi 2016 GRI 305: Emissions 2016	303-4 Pembuangan air 303-4 Water discharge	64,67
	303-5 Konsumsi air 303-5 Water consumption	64,65
	305-1 Emisi GRK (Cakupan 1) langsung 305-1 Direct (Scope 1) GHG emissions	57,59
	305-2 Emisi energi GRK (Cakupan 2) tidak langsung 305-2 Energy indirect (Scope 2) GHG emissions	57,59
	305-3 Emisi GRK (Cakupan 3) tidak langsung lainnya 305-3 Other indirect (Scope 3) GHG emissions	57,59
	305-4 Intensitas emisi GRK 305-4 GHG emissions intensity	59
	305-5 Pengurangan emisi GRK 305-5 Reduction of GHG emissions	59
305-6 Emisi zat perusak ozon (ODS) 305-6 Emissions of ozone-depleting substances (ODS)	63	
305-7 Nitrogen oksida (NOx), belerang oksida (SOx), dan emisi udara signifikan lainnya 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	62	



Standar GRI 2021 GRI 2021 Standard	Indicator Indikator	Lokasi dalam Laporan Report Location
GRI 306: Efluen dan Limbah 2016 GRI 306: Effluents and Waste 206	306-3 Tumpahan yang signifikan 306-3 Significant Spills	7
GRI 306: Limbah 2020 GRI 306: Waste 2020	306-1 Timbulan limbah dan dampak signifikan terkait limbah 306-1 Waste generation and significant waste-related impacts	71-72, 74
	306-2 Manajemen dampak signifikan terkait limbah 306-2 Management of significant waste-related impacts	68
	306-3 Timbulan limbah 306-3 Waste generated	71-72, 74
	306-4 Limbah yang dialihkan dari pembuangan akhir 306-4 Waste diverted from disposal	74-75
	306-5 Limbah yang dikirimkan ke pembuangan akhir 306-5 Waste directed to disposal	74-75
GRI 307: Kepatuhan Lingkungan 2016 GRI 307: Environmental Compliance 2016	307-1 Ketidapatuhan terhadap undang-undang dan peraturan tentang lingkungan hidup 307-1 Non-compliance with environmental laws and regulations	64,67
GRI 401: Kepegawaian 2016 GRI 401: Employment	401-1 Perekrutan karyawan baru dan pergantian karyawan 401-1 New employee hires and employee turnover	87-88, 90
	401-2 Tunjangan yang diberikan kepada karyawan purna waktu yang tidak diberikan kepada karyawan pada kurun waktu tertentu atau paruh waktu 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	88, 90, 94
	401-3 Cuti melahirkan 401-3 Parental leave	90, 96
GRI 403: Kesehatan dan Keselamatan Kerja 2018 GRI 403: Occupational Health and Safety 2018	403-1 Sistem manajemen kesehatan dan keselamatan kerja 403-1 Occupational health and safety management system	98
	403-2 Pengidentifikasian bahaya, penilaian risiko, dan investigasi insiden 403-2 Hazard identification, risk assessment, and incident investigation	98
	403-3 Layanan kesehatan kerja 403-3 Occupational health services	100
	403-4 Partisipasi, konsultasi, dan komunikasi pekerja tentang kesehatan dan keselamatan kerja 403-4 Worker participation, consultation, and communication on occupational health and safety	98
	403-5 Pelatihan pekerja mengenai kesehatan dan keselamatan kerja 403-5 Worker training on occupational health and safety	99
	403-6 Peningkatan kualitas kesehatan pekerja 403-6 Promotion of worker health	100



Standar GRI 2021 GRI 2021 Standard	Indicator Indikator	Lokasi dalam Laporan Report Location
	403-7 Pencegahan dan mitigasi dampak-dampak kesehatan dan keselamatan kerja yang secara langsung terkait hubungan bisnis 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	98-99
	403-8 Pekerja yang tercakup dalam sistem manajemen kesehatan dan keselamatan kerja 403-8 Workers covered by an occupational health and safety management system	98-99
	403-9 Kecelakaan kerja 403-9 Work-related injuries	101
GRI 404: Pelatihan dan Pendidikan 2016 GRI 404: Training and Education 2016	404-1 Rata-rata jam pelatihan per tahun per karyawan 404-1 Average hours of training per year per employee	90
	404-2 Program untuk meningkatkan keterampilan karyawan dan program bantuan peralihan 404-2 Programs for upgrading employee skills and transition assistance programs	87-91
	404-3 Persentase karyawan yang menerima tinjauan rutin terhadap kinerja dan pengembangan karier 404-3 Percentage of employees receiving regular performance and career development reviews	92
GRI 405: Keanekaragaman dan Peluang Setara 2016 GRI 405: Diversity and Equal Opportunity 2016	405-1 Keanekaragaman badan tata kelola dan karyawan 405-1 Diversity of governance bodies and employees	85, 122
	405-2 Rasio gaji pokok dan remunerasi perempuan dibandingkan laki-laki 405-2 Ratio of basic salary and remuneration of women to men	93-94
GRI 406: Nondiskriminasi 2016 GRI 406: Non-discrimination 2016	406-1 Insiden diskriminasi dan tindakan perbaikan yang diambil 406-1 Incidents of discrimination and corrective actions taken	97
GRI 407: Kebebasan Berserikat dan Perundingan Kolektif 2016 GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operasi dan pemasok yang berisiko terhadap pelaksanaan hak kebebasan berserikat dan perundingan bersama 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	83-97
GRI 408: Pekerja anak 2016 GRI 408: Child Labor 2016	408-1 Operasi dan pemasok yang memiliki risiko signifikan terhadap kejadian pekerja anak. 408-1 Operations and suppliers at significant risk for incidents of child	82-83, 97



Standar GRI 2021 GRI 2021 Standard	Indicator Indikator	Lokasi dalam Laporan Report Location
GRI 409: Kerja Paksa atau Wajib Kerja 2016 GRI 409: Forced or Compulsory Labor 2016	409-1 Operasi dan pemasok yang memiliki risiko signifikan terhadap kejadian kerja paksa atau kerja wajib 409-1 Forced or compulsory labour risks at operations and suppliers	103, 105, 115, 117
GRI 413: Masyarakat Setempat 2016 GRI 413: Local Communities 2016	413-1 Operasi dengan keterlibatan masyarakat setempat, penilaian dampak, dan program pengembangan 413-1 Operations with local community engagement, impact assessments, and development programs	103, 105, 115, 117
	413-2 Operasi yang secara aktual dan yang berpotensi memiliki dampak negatif signifikan terhadap masyarakat setempat 413-2 Operations with significant actual and potential negative impacts on local communities	103



FORMULIR UMPAN BALIK

FEEDBACK FORM

Formulir Umpan Balik Laporan Keberlanjutan ESSA Tahun 2025

ESSA Sustainability Report 2025 Feedback Form

Kami menghargai masukan Anda untuk meningkatkan kualitas dan relevansi Laporan Keberlanjutan PT ESSA. Mohon luangkan waktu untuk mengisi formulir ini.

We appreciate your input to enhance the quality and relevance of PT ESSA's Sustainability Report. Please take a moment to complete this form.

1. Identitas Responden | Respondent Information

Nama | Name :

Institusi/Organisasi | Institution/Organization :

Email/Kontak | Email/Contact :

Hubungan dengan ESSA/Relationship with ESSA :

Karyawan | Employees

Mitra Bisnis | Business Partners

Investor | Investor

LSM | NGO

Pemangku Kepentingan Pemerintah
Government Stakeholder

Masyarakat Umum | Public

Lainnya | Others:

2. Penilaian Laporan | Report Evaluation

Silakan beri tanda (✓) pada kolom yang sesuai. | Please place a check mark (✓) in the appropriate column.

Aspek Aspect	Sangat Baik Excellent	Baik Good	Cukup Fair	Kurang Poor	Sangat Kurang Very Poor
Keterbacaan dan kejelasan informasi Readability and clarity of information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kelengkapan topik yang dibahas Coverage of discussed topics	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transparansi dan akurasi data Transparency and data accuracy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Relevansi terhadap isu keberlanjutan Relevance to sustainability issues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Desain dan tata letak laporan Report design and layout	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. Saran dan Masukan | Suggestions and Feedback

Apakah ada aspek yang perlu ditingkatkan dalam laporan ini? | Are there any aspects that need improvement in this report?

.....

Topik keberlanjutan apa yang ingin Anda lihat lebih banyak dalam laporan mendatang? | What sustainability topics would you like to see more of in future reports?

.....

Komentar atau saran lainnya | Other comments or suggestions

.....



4. Apakah Anda ingin menerima laporan keberlanjutan ESSA di tahun mendatang? | *Would you like to receive ESSA's sustainability report in the future?*

- Ya | *Yes, melalui email | via email*
- Tidak | *No*

Terima kasih atas waktu dan masukan Anda | *Thank you for your time and feedback!*



Scan untuk Umpan Balik
Scan for Feedback



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