ASSURANCE REPORT ON SUSTAINABILITY DISCLOSURES

In accordance with AA1000AS v3

Report #028/ASR-IV/2026

PT Decar Verite Asia
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Subject: Assurance Report on Sustainability Dislosures

Date: Friday, 10th April 2026

To: Senior Management of PT Wijaya Karya Bangunan Gedung Tbk

Introduction

This report outlines the findings and recommendations from our assurance engagement conducted in accordance with the AA1000 Assurance Standard (AA1000AS v3), along with the Global Reporting Initiative (GRI) Standards, POJK No.51/POJK.03/2017 Concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, And Public Companies and SEOJK-RI No.16/SEOJK.04/2021 Form and Content of Annual Reports of Issuers or Public Companies. The engagement assessed the organization's adherence to the AccountAbility Principles: Inclusivity, Materiality, Responsiveness, and Impact, focusing on sustainability disclosures within the reporting period 1st January 2025 and ending on 31st December 2025.

Scope and Methodology

Our assurance engagement covered the sustainability data and disclosures in the Sustainability Report 2025. For Type 1 assurance, the scope included an evaluation of:

- Stakeholder engagement processes (Inclusivity);
- Identification and prioritization of material sustainability issues (Materiality);
- Responsiveness to stakeholder concerns (Responsiveness);
- Performance measurement and impacts of sustainability initiatives (Impact);

Additionally, we assessed the alignment of sustainability disclosures with:

- GRI Standards, focusing on the reporting principles and the statement of use claim.
- POJK No.51/POJK.03/2017 the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, And Public Companies.
- SEOJK-RI No.16/SEOJK.04/2021 Form and Content of Annual Reports of Issuers or Public Companies.

We applied a Type 1 with moderate level of assurance approach, which included a review of WIKA Bangunan Gedung's Sustainability Report 2025, evidencing disclosed information with sample-based testing, and interviews with key personnel. As is consistent with a Type 1 engagement, it does not cover the assurance of or conclusion on reliability and quality of the information.

Key Findings

We conducted an evaluation of the latest updated Sustainability Report, including confirmation of its changes, which we received on Apr 10th, 2026. This evaluation resulted in findings recommendations and the issuance of an independent statement letter. The findings and recommendations from the evaluation are as follows:

AA1000 AP 2018

- **Inclusivity**

  WIKA Bangunan Gedung has identified key internal stakeholders considered to have significant influence on the company's sustainability, as well as those affected by its operational activities. To understand their needs and interests, WIKA Bangunan Gedung has conducted engagement processes using approaches that are tailored and appropriate to each stakeholder group. This is evidenced by Stakeholder Engagement Forum 2025 as an open dialogue platform, as well as the involvement of 50 respondents from diverse divisions in the materiality assessment. Hence, Decar Verite Asia confirms that WIKA Bangunan Gedung has applied the principle of inclusivity.

  WIKA Bangunan Gedung also conducts customer satisfaction survey annually, evaluating aspects such as product quality, punctuality, responsiveness, communication and post-project services. In 2025, the Company achieved CSI average score of 93.3%. This reflects the high level of customer satisfaction with the products and services provided.

  Recommendation:

  Looking ahead, WIKA Bangunan Gedung may consider directly obtaining input from external stakeholders for materiality assessment to better understand their perspectives and concerns regarding the company's impacts.

- **Materiality**

  WIKA Bangunan Gedung has previously identified its material topics. The process begins with initial identification of sustainability issues based on materiality test survey shared within various division, evaluation of material topic of previous year, consideration of national and international regulation, and identification of business risk and opportunity. The materiality assessment is conducted from two perspective: impact materiality and financial materiality. Then, exploration and assessment result tested by internal cross function discussion to ensure the conformity with the Company's operational and strategy. In the current year, a materiality test survey was conducted involving internal stakeholders across various functions.

  However, this approach may not fully represent the determination of material topics as WEGE Bangunan Gedung initially predefined the material topic prior distributing it to stakeholder. Also, from materiality test survey, several issues identified as important by stakeholders are less considered as material issues. For example, based on a materiality test survey, five most priority topics were: 1) business ethic, 2) innovation technology, 3) anti-corruption, 4) human resource management, and 5) occupational health and safety (OHS). Then, the issues that are considered as most influential were: 1) anti-corruption and fraud prevention, 2) economic performance, and 3) innovation technology.

  On the other hand, in the sustainability report, anti-corruption and business ethics were assigned a lower materiality level compared to other topics. Additionally, there were no changes in the material topics this year, despite stakeholder feedback indicating the importance of several issues. While some topics remain relevant due to the absence of significant operational changes, the lack of adjustment suggest that stakeholder input has not fully reflected in the final determination of material topics.

  Nevertheless, Decar Verite Asia still value what internal of stakeholder perspective have been considered as material even though the materiality level of some material topic is categorized as low materiality level. Accordingly, Decar Verite Asia concludes that the principle of materiality has been applied.

  Recommendation:

  Going forward, WIKA Bangunan Gedung may consider to:

1. Enhancing its materiality assessment by integrating inputs from both internal and external stakeholders which will ultimately serve as a key basis criterion for material topic selection.
2. Review its material topic determination based on actual impact identified in the materiality test survey to better assess significance level.
3. Adopting the GRI Standard approach in determining material topics, which begins at the grassroots level by first understand the organizational context and then identify impacts, not only in the broader context but also from stakeholder perspectives. Furthermore, WIKA Bangunan Gedung could provide more comprehensive disclosure, or access to the supporting document, regarding the process of material topic determination in future Sustainability Reports.

- **Responsiveness**

  WIKA Bangunan Gedung has demonstrated responsiveness to material issues by adopting double materiality framework to correlate socio-environmental impact with financial risk profile. In its operations, the Company addresses occupational safety risks through a Stop Work Authority (SWA) policy, which grant workers the right to stop unsafe activities. Regarding business ethics, WEGE responds to corruption risks by implementing an Anti-Bribery Management System (SMAP) and managing 100% of incoming Whistleblowing System reports.

  WIKA Bangunan Gedung has also established its CSR Grand Design through the WEGE Cares Strategy to ensure alignment with economic and environmental challenges in the construction sector. The Company has also implemented a Respectful Workplace Policy (RWP) to promote a work environment free from discrimination, bullying, and harassment. In terms of talent development, tiered leadership programs such as Young Leader and Satria Muda are designed to strengthen leadership capacity and adaptability. Overall, these initiatives demonstrate the Company's proactive response to evolving sustainability risks. However, the Company acknowledges as of 2025, it remains in the process of strengthening its Human Rights (HAM) management framework and has not yet implemented a formal and structured human rights due diligence mechanism.

Recommendation:

WIKA Bangunan Gedung should consider developing and implementing formally documented human rights mitigation and remediation measures, including conducting human rights risk assessments throughout the supply chain to anticipate the risk of forced labour or other fundamental rights violations.

- **Impact**:

  WIKA Bangunan Gedung has established processes to identify, monitor, measure, evaluate, and manage its material impacts. The Company has strengthened its social impact assessment by applying Social Return on Investment (SROI) and the Public Satisfaction Index (PSI) to evaluate the effectiveness of its empowerment programs. For instance: (1) the Jasmine Integrated Farming program achieved an SROI score of 6.62 and PSI score of 89.64% categorized as "Very Good"; and (2) utilizes core competencies in modular construction technology for fast and efficient public facility solutions by Jatinegara Modular PAUD program which achieved an SROI score of 3.42 and PSI score of 83.03% categorized as "Very Satisfied". These efforts reflect the creation of shared value for the local community.

  In terms of OHS, the Company reported zero fatalities and no work-related illnesses across all projects in 2025, demonstrating strong performance in OHS. In addition, WIKA Bangunan Gedung contributes to inclusive economic empowerment and educational assistance for 74 children and provides a positive environmental impact through the planting of 3,500 mangrove seedlings.

  Recommendation: -

GRI Standards

WIKA Bangunan Gedung has stated that the report has been developed with reference to the GRI Standards. As required on the GRI 1: Foundation 2021 WIKA Bangunan Gedung shall fulfil the 3 requirements of GRI 1 Foundation 2021.

- **Requirement 7: Publish GRI content index**

  WIKA Bangunan Gedung has reported the GRI content index as required by the standards that includes:

i. the title: GRI content index;
ii. the statement of use;
iii. the title of GRI 1 used;
iv. a list of the reported disclosures from the GRI Standards, including the disclosure titles;
v. the titles of the GRI Standards that the reported disclosures come from;
vi. the location where the information reported for each disclosure can be found; and
vii. covers all material topics outlined on the Sustainability Report.

Recommendation: -

- **Requirement 8: Provide a statement of use**

  WIKA Bangunan Gedung has stated the information in the Sustainability Report with reference to the use of the GRI Standards outlined on the Sustainability Report.

  Recommendation: -

- **Requirement 9: Notify GRI**

  WIKA Bangunan Gedung will notify GRI by sending an email to reportregistration@globalreporting.org after the Sustainability Report is published.

  Recommendation:

  Ensure formal notification to GRI after the Sustainability Report is published.

- **Requirement 4: Report the disclosure in GRI 3: Material Topics 2021**

  Although this requirement is not part of GRI requirements for reporting with reference to the GRI Standards, we highlighted several disclosures of some material topics, such as:

  - **GRI 403: Occupational Health and Safety 2018:** Implementation of an Occupational Safety, Health, and Environment (OSH&E) system refers to ISO 45001: 2018 and regular external audit by Sucofindo.
  - **GRI 404: Training and Education 2016:** Strengthening the leadership pipeline through Leadership Development programs and specific high-risk training

(Electrical Safety and Health, Working at Height). Male employees recorded an average of 23.56 hours of training and female employees 20.62 hours.

- **GRI 405: Diversity and Equal Opportunity 2016 and GRI 406: Non-discrimination 2016:** Achieving the target of female representation at the management level (VP/Manager) and zero confirmed incidents of discrimination or sexual harassment by 2025.
- **GRI 409: Forced or Compulsory Labor 2016 and GRI 408: Child Labor 2016:** A strict policy of a minimum age of 18 for internal recruitment and for all suppliers and business partners in the supply chain.
- **GRI 205: Anti-corruption 2016:** All operational activities have been assessed for corruption risks, supported by ISO 37001 certification and a zero-tolerance commitment to all forms of bribery.
- **GRI 413: Local Communities 2016:** Implementation of the WEGE CARES program, which includes disability assistance, educational scholarships for 74 children, and the provision of public facilities through efficient modular construction technology.

Recommendation: -

- **Requirement 1: Reporting Principles**

  Reporting principles are not part of GRI requirements for reporting with reference to the GRI Standards. However, in our view, reporting principles are essential for maintaining the reliability of a report. Nevertheless, since the engagement is Type 1 assurance, our examination of principle compliance is limited to disclosures in the report and evidence based solely on the management approach.

  Based on our assessment, we consider the Sustainability Report has applied the reporting principles, including 1) Balance, 2) Comparability, 3) Completeness, 4) Sustainability context, 5) Timeliness, and 6) Verifiability.

  However, Accuracy and Clarity principle has not been fully applied in the sustainability report. For example:

  - 302-3 Energy intensity: This disclosure does not fully align with the assured evidence

- 305-4 GHG Emission intensity: This disclosure does not fully align with the assured evidence
- 305-6 Emissions of ozone-depleting substances (ODS): This index disclosed by stated that it has gradually replaced its cooling systems from CFC- and HCFC-based refrigerants to more environmentally friendly alternatives such as HFC and HFO. However, it would be beneficial to further clarify whether the Company's operations do not generate ozone-depleting substance (ODS) emissions, in order to provide greater clarity for readers and stakeholders.
- Total emission of scope-1 and scope-2 emissions: This disclosure does not fully align with the assured evidence

Recommendation:

Ensure that all disclosures are based on factual data and that sufficient clarity is provided in each disclosure for stakeholders.

POJK No.51/POJK.03/2017 and SEOJK-RI No.16/SEOJK.04/2021

The disclosure provided in the Sustainability Report aligns with the disclosure requirements outlined in POJK No.51/2017 and SEOJK No.16/2021.

Recommendation: -

Conclusion

We find the organization demonstrates a strong commitment to sustainability. Based on the methodology and activities performed within the scope of this assessment, nothing has come to our attention that is materially misstated. Specified disclosures have been found to be fair disclosed based on our assurance procedures which are in line with AA1000AS V3 (2020) and Accountability's Principles (2018). This conclusion reduces the risk of error but does not reduce the risk to zero.

We appreciate the cooperation of management and look forward to continued engagement.

Bogor, 10th April 2026

Signed on behalf of Decar Verite Asia

Corey Pernieda

Director

Decar Verite Asia

Confidentiality Notice: This report is intended solely for the management of PT Wijaya Karya Bangunan Gedung Tbk and should not be distributed without prior consent from Decar Verite Asia.