

Independent Assurance Statement

No. DECAR-IAS/022/VII/2025

Provided by **Decar Verite Asia**

On specified disclosures within the scope of work, included in PT Great Giant Pineapple's 2023-2024 Sustainability Report.

To: **PT Great Giant Pineapple's Stakeholders**

As an independent licensed provider of sustainability assurance services, Decar Verite Asia has been engaged by PT Great Giant Pineapple ("GGP") to provide independent assurance on the information reported in the PT Great Giant Pineapple's Sustainability Report 2023-2024 ("the Sustainability Report") for the period beginning on 1st January 2023 and ending on 31st December 2024.

Objective

The objective of this assurance is to provide an independent opinion on GGP's qualitative and quantitative information within the scope of work, as well as their supporting management system, as stated in the Sustainability Report. The assurance work was conducted within the defined scope and limitations; therefore, this statement is not intended to serve as a basis for interpreting the sustainability or overall performance of GGP.

Scope

Decar Verite Asia conducted a **Type 2** assurance engagement for topics: **Energy; Emissions; Training and Education; Occupational Health and Safety**, which are reported in the Sustainability Report. Data and information within the specified disclosures, including but not limited to, commitment, initiatives, **environmental and social KPIs**, as well as performance, were assured to a **Moderate Level of Assurance**. The procedures included evaluating the specified disclosures and assessing samples of evidence to verify the adherence, reliability, and quality of the information against criteria as stated below.

Reference and Criteria

Decar Verite Asia performed the assurance in accordance with the **AA1000 Assurance Standard v3 (2020)**. As required under type 2 assurance, the work

carried out to evaluate the reliability and quality of specified sustainability performance and disclosed information, in addition to assessing adherence to the AA1000AP Standard (2018), which include inclusivity, **materiality**, responsiveness, and impact. Specific performance data and information were assessed utilizing GRI Standards 2021.

Responsibilities

PT Great Giant Pineapple

Preparing the data in accordance with generally accepted reporting practices. This responsibility also includes ensuring the accuracy and completeness of the information reported, implementing and maintaining internal controls relevant to the preparation of the report, ensuring the performance data are fairly stated in accordance with applicable standards, as well as ensuring the data and information are not edited or amended in any way after assurance.

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Evaluating the content of the Sustainability Report, assessing collected evidence on the agreed-upon subject matter and criteria, in accordance with the terms of reference agreed upon with GGP.

Methodology

The team undertook the following activities to render their opinion:

- Conducted an initial review of the material topics in the Sustainability Report to generate a list of evidence needed to ensure accuracy and credibility;
- Engaged with individuals responsible for managing the material topics;
- Evaluated the management systems to perform data collection, compilation, calculation, reporting, and validation;
- Verified the information and evidence as regards the references and criteria used;
- Communicated the recommendations to provide an opportunity for corrective action;
- Reviewed the final content of the Sustainability Report;
- Prepared the statement letter and management letter, followed by the necessary approval as per Decar Verite Asia's assurance protocols.

Limitations

Decar Verite Asia planned and performed the work to obtain all the information and explanations deemed necessary to provide a basis for rendering a conclusion at a Moderate Level of Assurance. The process included reviewing governance documents, relevant data, and limited recalculations using risk-based sampling to reduce, though not eliminate, the risk of error. Decar Verite Asia does not assure financial data and information as GGP may engaged with other parties to verify or audit the financial statements. The assurance for

GHG emissions were conducted based on GGP's GHG inventory report and the verification report conducted by a third party.

Statement of Competency and Independence

Decar Verite Asia is an independent licensed provider of assurance services. Our team of experts possesses the technical expertise, competency, and extensive experience necessary to conduct assurance engagements on environmental, social, and various other topics in accordance with the AA1000 Assurance Standard. No member of the assurance team has a business relationship with GGP beyond this assignment. Decar Verite Asia conducted this assurance engagement independently and impartially with no conflicts of interest.

Adherence to AA1000 Accountability Principles Standard (2018)

Decar Verite Asia has concluded that the specified disclosures within the scope of assurance, as stated in the Sustainability Report, adhere to the AA1000 Accountability Principles Standard (2018).

Inclusivity

GGP has identified its key stakeholders with reference to the AA1000SES. Engagement activities are conducted periodically using appropriate methods and frequencies to communicate GGP's performance and to identify stakeholders' interests. GGP also evaluates the effectiveness of its engagement approach, such as through employee engagement pulse checks and community satisfaction index measurements. Additionally, We value that GGP has involved stakeholders in the process of determining material topics, particularly in assessing the significance of impacts. Hence, Decar Verite Asia can confirm that GGP has applied the principle of inclusivity.

Materiality

GGP has conducted a materiality assessment based on the material topics established previously by Great Giant Foods, group of companies. As reflected in the records provided the materiality assessment involved stakeholder participation through surveys to evaluate the significance of each topic, taking into account both likelihood and severity. GGP determined its material topics by applying a threshold to prioritize those with higher significance levels. Therefore, Decar Verite Asia can confirm that GGP has applied the principles of materiality.

Responsiveness

GGP has demonstrated its responsiveness to material topics through alignment with The Great Pledge and the Sustainability Blueprint developed by Great Giant Foods, which guide its decisions, actions, and communications. A dedicated Sustainability Sub-Division, led directly by the Director, oversees strategy and implementation. We value that GGP has a biogas plant project integrated with the Clean Development Mechanism (CDM) scheme to obtain Certified Emission Reduction (CER). In addition, the clinic—which is part of GGP's healthcare services for employees—is also open to the surrounding community, enhancing healthcare accessibility for both groups.

Impact

GGP has established the processes to identify, monitor, measure, evaluate, and manage its material impacts, supported by defined KPIs across environmental and social areas. The sustainability report presents both quantitative and qualitative information about the impact. We highlighted the energy savings in the Cannery exceeded the target, with a realization of 11.40% reduction beyond the set goal. All training-related targets, including awareness, efficiency, and team competency,

were successfully met, with participant understanding reaching at least 80%.

Adherence to GRI Standards 2021

Decar Verite Asia can confirm that the disclosures are in line with GGP's claim that the Sustainability Report has been prepared in accordance with GRI standards. The disclosures of management approach for material topic in general are fairly disclosed. The principles to achieving quality sustainability reporting have been applied. Supporting documents were adequately presented during the assurance.

Conclusions

Based on the methodology and activities performed within the scope of assurance, nothing has come to our attention that the specified disclosures as included in the Sustainability Report are materially misstated. The Sustainability Report provides appropriate and fair representation, aligned with AA1000AS V3 (2020) and Accountability's Principles (2018). This conclusion reduces the risk of error, but does not reduce the risk to zero.

Bogor, 30th July 2025
Signed on behalf of Decar Verite Asia




Corey Pernieda
Managing Director
Decar Verite Asia