Independent Assurance Report

Limited External Assurance of FY2026

Sustainability Report

PT DHARMA SATYA NUSANTARA Tbk.

April 2026

Contents

Board Of Directors
PT Dharma Satya Nusantara Tbk.
GRHA DSN
Jl. Pulo Ayang Kav. OR 3,
Kawasan Industri Pulogadong, Jatinegara,
Jakarta Timur 13930, Indonesia.

From	Control Union Malaysia Sdn. Bhd.
Subject	Report of the Independent Assurance for Sustainability Report, PT Dharma Satya Nusantara Tbk. FY 2026
Date	6-4-2026

Dear Sir / Madam,

Dear Board of Directors,

In accordance with our Sustainability Assurance Services, we hereby submit our report on the Sustainability Reporting of PT Dharma Satya Nusantara Tbk (DSNG) FY 2026.

Control Union Malaysia has conducted an independent limited assurance engagement in accordance with ISAE 3000 (Revised). The assessment was performed based on disclosures prepared in accordance with the GRI Standards, selected Key Performance Indicators (KPIs), traceability information, and SPOTT alignment.

Based on the procedures performed, nothing has come to our attention that causes us to believe that the DSNG Sustainability Report 2026 contains material misstatements or has not been prepared, in all material respects, in accordance with the stated reporting criteria.

A more detailed description of the scope, methodology, and findings is presented in the Independent Assurance Report, which is attached herewith.

We would like to express our sincere appreciation to the Board of Directors of PT Dharma Satya Nusantara Tbk for their cooperation and support throughout the assurance process.

Yours sincerely,

Ebnu Holdoon Shawal
Lead Verifier,
Control Union (Malaysia) Sdn. Bhd.

1. Assurance Statement

INDEPENDENT ASSURANCE STATEMENT

Control Union (Malaysia) Sdn Bhd (hereinafter referred to as “Control Union”) was commissioned by PT Dharma Satya Nusantara Tbk. (hereinafter referred to as “DSN”) to undertake an independent assurance of Sustainability Statement 2026 for the reporting period 2025.

DSN is responsible for the collection, analysis, and preparation of the information in the Sustainability Statement. Control Union was not involved in the preparation of any material included in the statement, except for issuing this Independent Assurance Statement.

Control Union's responsibility is to verify and provide assurance concerning the information included in the Sustainability Statement within the assurance scope mentioned below, with the purpose of informing all Interested Parties. Control Union’s assurance engagement is based on the verification that all data and information provided is reliable and in good faith.

Scope of Assurance

Environmental Indicators (SPOTT 302, 303 305, 306)	• Greenhouse Gas (GHG) emissions (Scope 1 and Scope 2 where applicable) • Water withdrawal and consumption • Waste generation and waste management practices
Social Indicators (SPOTT 403, 405)	• Occupational health and safety performance • Decent living wage initiatives and disclosures relating to employee remuneration and welfare
Traceability Verification	• Traceability to Plantation (TTP) performance, including the verification of traceability coverage for Fresh Fruit Bunch (FFB) supply chains where data and documentation were made available. • The verification procedures included review of traceability systems, supplier documentation, and sampling of supporting records to assess the accuracy of the reported traceability information.
Development and Impact KPIs	• **KPI 2:** Number of farmers receiving support for FSC certification in collaboration with Rainforest Alliance • **KPI 3:** Number of farmers receiving extension services, including capacity building and training programs • **KPI 4:** Water conservation initiatives and related performance metrics

The assurance was planned and performed for the applicable sustainability performance disclosures in line with disclosures which have been prepared in accordance with the requirements of the Global Reporting Initiative Standards, including GRI 1 : Foundation, GRI 2 : General Disclosures, GRI 3 : Material Topics, and the applicable GRI Topic Standards, as well as sector-specific guidance under GRI 13 Agriculture, Aquaculture and Fishing Sectors 2022, relevant transparency indicators from SPOTT, Internal sustainability reporting methodologies and policies established by PT Dharma Satya Nusantara Tbk. The scope of our assurance covered selected key sustainability indicators, including:

Responsibility

The disclosures prepared in accordance with the Global Reporting Initiative Standards, including governance of sustainability matters, scope of the sustainability report, materiality assessment process, management approach, performance targets, and reported sustainability performance data, have been reviewed and verified for completeness and consistency with the stated reporting framework under the GRI Standards.

Methodology

Based on our verification process, the assurance methodology for DSN's Sustainability Report included reviewing the text of the statement (pre-assurance research), examining internal and external documentary evidence, and collecting data at the company, subsidiary, and corporate office levels. This also involved reviewing sample data and selecting internal performance documents, with a specific focus on the GRI Indicators in accordance with the provisions of the Indonesia Stock Exchange (IDX)

Our methodology was conducted in accordance with the requirements of ISAE 3000. A limited assurance engagement involves performing procedures to obtain sufficient appropriate evidence to support a conclusion expressed in negative form. The procedures performed vary in nature and timing and are less in extent than for a reasonable assurance engagement.

This Sustainability Statement discloses DSN's strategies, performance and forward-looking targets in managing material environmental and social matters, enhancing employee well-being, strengthening ethical governance and supporting long-term sustainable value creation for stakeholders.

Reporting Criteria and Level of Assurance

The level of Assurance is used to determine the extent of procedures that an assurance provider uses to identify if there are material errors, omissions or misstatements. The independent verification process is designed and conducted in line with the requirements of ISAE 3000, **Limited Assurance** engagement. The qualified verifiers have also evaluated the adequacy and consistency of the Sustainability Report against the requirements of the Financial Services Authority (OJK) and Indonesia Stock Exchange (IDX) sustainability disclosure expectations and the reporting framework adopted by the Company, including the Global Reporting Initiative Standards and sector guidance under GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022.

Independence and Quality Control

Control Union is an accredited Certifications and Assurance body operating in more than 80 countries. These accreditations and recognitions include the need to maintain a comprehensive system of quality control including documented policies and procedures on compliance to ethical and legal requirements as well as objectivity throughout our operations. The verifiers performing the data check were selected appropriately based on our internal qualifications' requirements, training and experience. It is also reviewed by management to ensure that the applied approach and assurance are strictly followed and operated transparently.

Conclusion

Based on our limited assurance engagement process, nothing has come to our attention that causes us to believe that the scope (subject matter) as detailed above and presented in the Sustainability Statement is not presented fairly in accordance with the criteria. Hence, our work confirms that the information included in the Sustainability Statement is reliable, objective and is presented clearly.

For and on behalf of Control Union (Malaysia) Sdn Bhd,

Signed: Ebnu Holdoon Shawal

Date : 16th March 2026
Lead Verifier

2. Objectives of the Engagement

Overall Objective

To provide an independent limited assurance conclusion on selected sustainability disclosures within PT Dharma Satya Nusantara Group's FY2026 Sustainability Report in accordance with ISAE 3000 (Revised).

Specific Objectives

- To perform limited assurance procedures to assess whether the selected sustainability disclosures are prepared, in all material respects, in accordance with the stated reporting criteria, and are presented consistently with PT Dharma Satya Nusantara Group FY2026 Sustainability Report
- To evaluate the appropriateness and consistent application of methodologies, assumptions, and calculation approaches used in compiling both qualitative and quantitative sustainability information, including disclosures as per mentioned above.
- To assess the design and implementation of relevant governance arrangements, internal controls, and data management processes supporting the preparation of the selected disclosures, with particular attention to data accuracy, completeness, and traceability.
- To conduct analytical procedures, management inquiries, and limited sample-based testing of supporting documentation to identify any material inconsistencies, errors, or misstatements within the assurance scope.
- To communicate assurance findings to management in a clear and structured manner, including clarification points identified during the engagement, prior to finalising the assurance conclusion.
- To issue an independent limited assurance statement, in accordance with ISAE 3000 (Revised), suitable for inclusion in PT Dharma Satya Nusantara Group FY2026 Sustainability Report and related public disclosures

3. About Control Union

Control Union Malaysia brings more than three decades of experience in sustainability certification, ESG assurance, environmental assessments, and responsible supply chain verification, operating since 1987 as part of the global Peterson and Control Union Group established in 1920. With a presence in over 80–90 countries, our global network enables consistent, high-quality independent assurance aligned with international standards such as ISAE 3000.

3.1 Experience Across Sustainability, ESG & Responsible Sourcing Frameworks

Our auditors and sustainability specialists have extensive experience performing independent assessments, verifications, and readiness evaluations across a wide range of sustainability and ESG-related frameworks. Without disclosing client identities, our portfolio includes:

- SPOTT-related evaluations
- NDPE assessments covering No Deforestation, No Peat, No Exploitation commitments for palm oil and agriculture supply chains
- EUDR Readiness Assessments supporting organisations preparing for the EU Deforestation Regulation compliance
- TTM (Traceability to Mill) and TTP (Traceability to Plantation) audits for commodity supply chains

- General ESG assurance, including governance assessments, sustainability KPI verification, supply chain due-diligence checks, and alignment with reporting frameworks such as GRI indicators

These capabilities are supported by Control Union's deep expertise in sustainability certification systems such as FSC, RSPO, MSPO, MTCS, organic agriculture, GLOBALG.A.P., HACCP, FSSC 22000, and more than 200 certification programs globally.

Additionally, key members of our technical team such as those highlighted in public profiles hold extensive experience in ESG assurance, sustainability solutions, environmental assessments, and certification program management, particularly across forestry, palm oil, agriculture, and supply chain traceability sectors.

This breadth of work demonstrates our capability to perform independent assurance under ISAE 3000, especially where sustainability information requires rigorous verification, traceability validation, and alignment with global reporting expectations.

4. Scope of Assurance

Applicable Assurance Standard	Level of Assurance	Selected Disclosures for FY2026	Assurance Boundary
ISAE 3000 (Revised) – Assurance Engagements Other Than Audits or Reviews of Historical Financial Information	Limited Assurance	1. GRI Indicators 2. SPOTT Environmental and Social Indicators 3. Traceability Verification 4. Development and Impact KPIs	• Data accuracy and consistency • Methodologies and assumptions applied • Governance and internal controls • Supporting evidence and documentation

*This engagement does not constitute a reasonable assurance engagement, financial audit, or forward-looking assurance.

5. Assurance Methodology and Approach

The engagement will be conducted in accordance with ISAE 3000 (Revised) using a structured, risk-based methodology comprising the following phases:

Phase 1: Planning and Risk Assessment

- Understanding DSN’s sustainability reporting context, governance structure, and data flows
- Identification of assurance risks and materiality considerations
- Review of reporting criteria, methodologies, and system boundaries
- Development of assurance plan and sampling strategy

Phase 2: Execution of Limited Assurance Procedures

- Interviews with management and relevant process owners
- Review of qualitative disclosures and supporting narratives
- Verification of quantitative data, including limited sample testing and recalculation
- Analytical procedures, consistency checks, and plausibility assessment
- Review of internal controls and data management processes

Phase 3: Evaluation and Reporting

- Evaluation of findings and clarification with management

- Internal technical and quality review
- Issuance of independent limited assurance statement

6. Competency

The assurance team is structured to ensure appropriate technical coverage across sustainability assurance, sustainable finance, and greenhouse gas verification.

Name	Position	Brief Experience
Ebnu Holdoon Shawal (Lead Verifier)	Project Manager – Sustainability & ESG Assurance	• Responsible for day-to-day project management, coordination, and delivery of assurance activities. • Experience in sustainability assurance, ESG disclosures, and multi-stakeholder engagement. • Background in managing international and local sustainability audit and assurance programmes. • GRI Standards trained, with experience supporting assurance planning, execution, and reporting.
Zulkarnain Ishak (Co- Verifier)	CoE Manager – Sustainability Assurance	• Overall engagement oversight, assurance methodology, and quality control in accordance with ISAE 3000 (Revised). • Extensive experience in sustainability assurance, ESG disclosures, and third-party verification across multiple sectors. • Senior auditor with international experience in sustainability reporting assurance and certification programmes. • GRI Standards Certified Practitioner with strong background in governance, controls, and assurance review processes.

8. Assumptions and Limitations

The assurance engagement will be conducted in accordance with **ISAE 3000 (Revised)** and is subject to the following assumptions and limitations, which are inherent to a limited assurance engagement and are standard within international assurance practice.

Assumptions

- The assurance engagement is based on the assumption that all information, data, documentation, and explanations provided by PT Dharmas Satya Nusantara are complete, accurate, and provided in good faith.
- Management is responsible for the preparation and presentation of the FY2026 Sustainability Statement, including the selection and consistent application of reporting criteria, methodologies, assumptions, and system boundaries.
- The assurance procedures rely on the availability, quality, and timeliness of information and personnel made available by DSNG during the engagement period.
- The assurance engagement assumes that internal controls, governance arrangements, and data management processes relevant to the selected disclosures have been designed and implemented by DSNG.

Limitations

- The engagement is a **limited assurance engagement**, which involves fewer procedures than a reasonable assurance engagement and consequently provides a lower level of assurance. Accordingly, the assurance conclusion does not express an opinion or reasonable assurance.
- Assurance procedures are performed on a sample basis, including limited testing of supporting documentation, analytical procedures, and management inquiries. As such, not all data points or transactions are examined.
- The assurance engagement does not constitute:
    - i. a financial audit or review,
    - ii. a legal or regulatory compliance assessment,
    - iii. a verification of forward-looking statements, targets, commitments, or projections.
- The assurance conclusion is based on conditions and information available at the time the assurance procedures are performed and does not take into account events or information arising after the issuance of the assurance statement.
- The assurance engagement does not include an assessment of the commercial, strategic, or financial implications of sustainability disclosures, nor does it provide tax, legal, or investment advice.

Use of Assurance Statement

- The independent assurance statement is intended solely for inclusion in PT Dharma Satya Nusantara's FY2026 Sustainability Report and related public disclosures.
- Control Union (Malaysia) Sdn. Bhd. accepts no responsibility for reliance placed on the assurance statement by third parties for purposes other than those stated, to the extent permitted by applicable laws and regulations

Control Union Malaysia Sdn Bhd

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**Verification's are carried out within the scope of the Principal's explicit, detailed instructions and with due care and skill. All our services are subject to the General Conditions of business of International Federation of Inspection Agencies, a copy of which can be downloaded from this site: www.controlunion.com/en/termsandconditions. Claims in respect of any inspections performed by Control Union will be considered only if based upon failure to take due care proven by the Principal. Liability shall under no circumstances whatsoever exceed a total aggregate sum equal to ten (10) times the amount of the fee or commission due for the respective service to which the liability relates or from which it has arisen.*