

2024 SUSTAINABILITY REPORT

INTEGRITY WITHIN, SUSTAINABILITY BEYOND

Integrity Within, Sustainability Beyond Rooted in Ethics. Committed to Lasting Impact.

2024 marked a defining year for Kiroyan Partners. Amidst rapid change and rising expectations, we chose to look inward, not out of caution, but out of conviction. We reinforced our foundation, sharpened our values, and reasserted what we stand for. This internal clarity empowered us to expand our impact with greater focus and purpose.

Our theme, Integrity Within, Sustainability Beyond, reflects a belief we hold firmly: lasting influence begins from within. At Kiroyan Partners, sustainability is not a brand statement or compliance checklist. It is a mindset shaped by ethical choices, principled leadership, and the discipline to do what is right, even when it is not the easiest path.

We focused our efforts on what matters most: our people and our purpose. Through leadership development, knowledge-sharing, well-being initiatives and operational discipline, we aligned our everyday practices with our long-term aspirations. From strengthening governance to reducing our environmental footprint, we translated values into systems-principle in practice.

Beyond the organization, our consultants acted as stewards of change. They mentored future leaders, contributed to meaningful causes, and became trusted voices in advancing responsible communication and ethical business. These efforts are not peripheral. They embody how our values come to life in the way we advise, engage, and lead.

This report offers more than a summary of our activities. It is a reflection of how our internal commitments shape the value we deliver to clients, partners, and society. We do not view sustainability as a separate goal. It is embedded in how we think, operate, and grow.

At Kiroyan Partners, we know where we stand. We lead with integrity and act with intent. As we move forward, our commitment remains clear: to bridge principles and progress, and in doing so, to shape change that lasts.

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Guided by Integrity, Committed to Sustainable Impact

A Message from Our CEO [2-22]

Dear distinguished stakeholders,

In today's fast-moving and complex landscape, integrity is more than a guiding value. It is the foundation on which trust is built and outcomes are sustained, especially in public affairs, where decisions influence not only reputations but the public interest.

After years of active external engagement—contributing to national conversations, supporting clients in complex challenges, and strengthening our voice in responsible business communication—we recognized the importance of sustaining this momentum with equal strength from within. In 2024, we looked inward to reinforcing our system, deepening our culture, and re-grounding ourselves in the values that have long shaped our way of working. This was not a pause, but a conscious step to ensure that as our influence grows, our foundation remains strong.

At Kiroyan Partners, we believe that how we work matters as much as what we achieve. Integrity continues to guide every aspect of our approach. As a public affairs and strategic communications firm, this means offering thoughtful, responsible counsel and operating with transparency in pursuit of long-term goals for business, society, and the environment.

Kiroyan Partners 2024 Sustainability Report reflects our ongoing commitment to ethics, transparency, and accountability, translated into tangible and sustainable impact. In 2024, we focused our internal efforts on what matters most: our people and our values.

We strengthened a supportive and inclusive workplace by prioritizing employee well-being. This included flexible work arrangements, comprehensive health benefits, a functioning grievance mechanism, and balanced workload management. We reinforced our open-door policy to promote dialogue between employees and management, enabling clearer communication and timely decision-making. Inclusive hiring and equitable pay practices were further embedded, while learning and development were strengthened through targeted training and internal knowledge-sharing platforms.

While our operational footprint is modest, we remain conscious of our environmental impact and continue to align our practices with sustainable workplace standards. In 2024, we maintained our partnership with a third-party waste management vendor and, starting in October, integrated our office waste system with the building's centralized process to enhance efficiency.

Trust remains at the core of our work. We uphold sound corporate governance, a firm stance against corruption, and strict confidentiality standards. These principles are not just policies on paper; they are embedded in how we deliver services and how we engage clients and partners.

We also recognize that our impact extends beyond project work. Through active participation in public dialogue, thought leadership, and professional training, we contribute as a trusted knowledge partner in advancing responsible communication practices across industries.

As we look ahead, integrity will remain our compass. It informs how we refine our focus, evolve our services, and contribute to sustainable progress. This continued journey is grounded in the principle that lasting impact begins within—Integrity Within, Sustainability Beyond. With purpose at the core, we will continue to grow, collaborate, and deliver work that endures.

To our employees, clients, and partners: thank you for your continued trust and collaboration. This journey is shared, and we believe that meaningful impact begins from within, creating lasting value in our work, our communities, and beyond.

Sincerely

Verlyana (Veve) Hitipeuw
Chief Executive Officer & Chief Consultant

2024 was a year of alignment and action. From strengthening our internal systems to enhancing external contributions, our efforts were guided by values and driven by results. The following highlights reflect tangible progress across our people, our operations, and our role in the broader community.

OUR PFOPLE

WELL-BEING

- Zero cases of work-related accidents recorded.
- Ongoing provision of personal protective equipment (PPE) and office disinfectants.
- ▶ All requests for annual and compensation leave were approved, with improved internal communication around personal leave policies.
- ▶ Introduction of workload percentage guidelines to support more equitable task
- ▶ 150% increase in CHEERS events held. supporting team well-being and cohesion.

EMPLOYEE-MANAGEMENT RELATIONSHIP

- > Zero formal grievances reported, with continued availability of grievance channels.
- ▶ Open-Door Policy applied consistently across all team members.
- Four new company policies were introduced and regularly communicated.
- ▶ Ongoing Town Hall and strategic coordination
- ► Introduction of digital signature procedures to support faster, standardized approvals across internal and client-facing documents, while ensuring data security and integrity.



EMPLOYEE DEVELOPMENT

- ▶ Continued implementation of personal development training across team members.
- ▶ Three expert sessions hosted through KEMS, plus one exclusive session with KP's Senior Advisors.
- ▶ Mental health awareness training conducted to support psychological well-being at work.
- ▶ Increased support for employee-led sports and wellness initiatives.

DIVERSITY

- Recruitment continued to be based on merit, without bias toward gender, age, education, or
- ▶ Balanced gender representation was maintained across functional teams.
- ▶ Positive feedback from clients and partners regarding KP's diverse and collaborative team.

OUR FNVIRONMENT

WASTE MANAGEMENT

▶ Consistent waste recycling efforts continued through 'Armada Kemasan' and the building's integrated waste management system.

ENERGY USE & MANAGEMENT

▶ Electricity expenses decreased by 4.7% compared to 2023, reflecting more stable and efficient energy use.

OUR CLIENT & PARTNERS

PRIVACY & DATA PROTECTION

▶ Clients and partners shared positive feedback on KP's data protection and confidentiality practices.

CLIENTS & PARTNERS COMMUNICATIONS

> Zero complaints received from clients or partners, supported by consistent application of the response time policy.



OUR COMMUNITY & **INDUSTRY**

ANTI-CORRUPTION

2024 Highlights

▶ No incidents related to corruption or unethical conduct were reported.

INSIGHT+

- ▶ Over 9% increase in community engagement allocation, driven by activities such as mentoring, teaching, and expert contributions.
- ▶ 16 articles published to share strategic communication and public affairs insights with a wider audience.



Our Reporting Approach [2-3, 2-5, 2-14]

At Kiroyan Partners (KP), we believe that how we report reflects how we operate: with integrity, transparency, and a commitment to long-term value.

This 2024 Sustainability Report outlines how we measure, manage, and communicate our progress toward sustainable business practices. It covers the reporting period from January 1 to December 31, 2024, and is prepared in reference to the Global Reporting Initiative (GRI) Standards 2021. Our disclosures also contribute to our annual Communication on Progress (CoP) as a proud signatory to the United Nations Global Compact (UNGC) since 2008.

Since 2018, Kiroyan Partners has published annual sustainability reports to document our performance, demonstrate accountability, and share our journey with stakeholders. This year's report builds on that continuity while incorporating new developments, refinements, and lessons learned from previous reporting cycles.

The content of this report is shaped through a combination of internal evaluation and stakeholder engagement. Material topics were identified through structured dialogue, impact assessment, and management review, detailed in the following section. While this report has not undergone external assurance, it has been subject to a rigorous internal validation process. The content has been reviewed and approved by the Board of Directors and the internal reporting team, reinforcing our commitment to responsible and credible disclosure.

We remain dedicated to continually improving the scope, depth, and clarity of our reporting. This report not only tracks our performance, but also reflects our broader intent: to embed sustainability in every part of our work, guided by our theme: **Integrity Within, Sustainability Beyond**.

Need more information?

Our 2023 Sustainability Report is available online via the QR code provided. For feedback or inquiries, contact: feedback@kiroyan-partners.com. We welcome your input to strengthen our reporting and our impact.





Defining Report Content & Material Topic [3-1]

Given the nature and scale of our business, Kiroyan Partners is not categorized among companies with large-scale environmental or socioeconomic impacts. However, we continue to assess our operational footprint and business model to ensure our work upholds the highest standards of ethical and sustainable conduct. This section outlines the process we used to determine the content and priorities presented in this

In preparing this report, we adopted the four core principles defined by the GRI: stakeholder inclusiveness, materiality, impact, and due diligence.

We engaged both internal teams and external stakeholders in a structured dialogue to identify, review, and prioritize the issues most relevant to our sustainability performance.

Material topics refer to the areas in which our operations have a meaningful impact on the economy, environment, or society, including human rights. For each material topic, we have defined the scope and provided an overview of how we manage the associated impacts.

The following table summarizes the key methods and concepts that informed our materiality process:

STAKEHOLDER **IDENTIFICATION**

We applied a structured approach to identify individuals and groups affected by or influencing our business, including clients, vendors, and internal team members.

GRI Core Principle: Stakeholder **Inclusiveness**

ISSUES MAPPING & IMPACT **IDENTIFICATION**

Through surveys, interviews, and team workshops, we gathered perspectives on actual and potential impacts from both internal and external stakeholders. These findings were validated through leadership discussions.

GRI Core Principle: Impact

IMPACT PRIORITIZATION

We conducted focused discussions with employees, management, and partners to identify the most significant impacts particularly those most closely linked with broader sustainability concerns.

GRI Core Principle: Materiality

MANAGEMENT REVIEW & BENCHMARKING

reviews and external benchmarking, we assessed how KP manages key impacts and compared our practices with similar firms in the consulting

GRI Core Principle: Due Diligence

This approach reflects our ongoing commitment to responsible, stakeholder-driven practices and ensures that our sustainability efforts remain relevant, evidence-based, and forward-looking. It also reinforces our belief that lasting impacts start from within, shaped by values, guided by purpose, and strengthened through collective insight.

2024 Material Topics [3-2, 3-3]

This section outlines the material topics identified through Kiroyan Partners' 2024 materiality process. These topics reflect the areas where our business has the most significant impact on the economy, environment, and people, including human rights.

The topics were selected and prioritized based on stakeholder feedback, internal assessment, and benchmarking with comparable consulting and advisory firms. The table below presents each topic's relative priority and the area of impact it addresses. These topics form the foundation for our sustainability strategy and reporting focus.

MATERIAL TOPIC	IMPACT AREA	PRIORITY
Good Corporate Governance	Economy	High
Anti-Corruption	Economy / People	High
Privacy & Data Protection	People	High
Client & Partner Communication	Economy / People	High
Well-being	People	High
Employee-Management Relationship	People	Medium
Employee Development	People	Medium
INSIGHT+	Economy / People	Medium
Diversity	People	Medium
Waste Management & Material Use	Environment	Medium
Energy Use Management	Environment	Medium

Note: Full GRI Standard references for each topic are available in the Annex: GRI Content Index.

These topics guide the structure of this report and inform the way we manage sustainability-related risks, opportunities, and performance. They represent not only what is most relevant to our stakeholders, but also what is most critical to sustaining the integrity and long-term value of our business.

To enhance accessibility, the following visual clusters group the material topics by theme. While GRI organizes material impacts into economic, environmental, and social categories, we also present a thematic view commonly used in sustainability communications:

ENVIRONMENTAL

Energy Use Management

Waste Management & Material Use

SOCIAL

- Well-being
- Employee Development
- M Diversity
- Employee-Management Relationship
- INSIGHT+

GOVERNANCE

- m Good Corporate Governance
- Privacy & Data Protection
- 4 Anti-Corruption
- Client & Partner Communication

Material Topics & Stakeholder Impacts [3-2]

The next table provides a detailed overview of each material topic, including the relevant stakeholder groups, associated impact areas, and the scope of the topic. These reflect the results of our 2024 materiality assessment and form the foundation for how we manage sustainability throughout our operations.



STAKEHOLDER GROUP	IMPACT AREA	MATERIAL TOPIC	SCOPE OF IMPACT
	People	Diversity	Hiring practices, equitable remuneration, and meritbased promotion.
	People	Well-being	Health benefits, hybrid working policy, work-life balance, and provision of safety equipment.
Our People	People	Employee- Management Relationship	Company policies and regulations, internal communication mechanisms, and decision-making inclusion.
	People	Employee Development	Training access, personal development time, and internal knowledge-sharing initiatives.
Our Clients &	Economy/ People	Privacy & Data Protection	Management of client profiles, contact & project data, confidentiality safeguards, and secure document handling.
Partners	Economy/ People	Client & Partner Communication	Response time, clarity in engagement, and transparent information exchange.
Our Environment	Material 636		Recycling efforts and material use management.
Environment	Environment	Energy Use Management	Electricity consumption and operational energy efficiency.
	Economy	Anti-Corruption	Financial integrity, risk management, governance, and responsible project execution.
Our Community	Economy	Good Corporate Governance	Adherence to organizational values, policies, and ethical business practices.
and Industry	Economy/ People	INSIGHT+	Mentoring and knowledge-sharing programs; external collaborations on public affairs, business, gender equality, thought leadership, and industry forums.

Changes from the Previous Report [2-4]

Our business operations in 2024 remained largely consistent with those of 2023, maintaining continuity across most material topics and reporting standards. However, through internal assessments and stakeholder feedback, we identified several areas for enhancement to better align with emerging sustainability trends and our evolving organizational priorities.

The table below highlights adjustments introduced in this reporting cycle. While the material topics remain unchanged, several topic standards were refined or newly introduced to enrich how we manage and report on sustainability impacts.

2023	2024	REMARKS
Knowledge Sharing	INSIGHT+ (under Our Community & Industry)	Previously called Knowledge Sharing, this initiative has been rebranded to reflect our focus on community development and sustainable business practices. It serves as Kiroyan Partners' platform for public affairs knowledge exchange, thought leadership, and mentorship.
N/A	Work Allocation Percentage (under Well- being)	A new system was introduced to promote balanced workload distribution across all employees. By using percentage-based allocations, team members and managers gain better visibility over individual roles, focus areas, and responsibilities across both client-facing and internal projects.
N/A	KP Fit Club (under Employee- Management Relationship)	In 2024, employees initiated a bottom-up effort to organize joint physical exercise sessions. This initiative fosters team cohesion, supports well-being, and strengthens informal relationship between employees and leadership.
N/A	Digital Signature Protocol (under Employee- Management Relationship)	The company formally implemented a digital signature protocol in 2024 through a partnership with Privy.id. This system streamlines internal processes, standardized document approvals, and enhances data security and integrity by ensuring that every digital signature is verified and cannot be misused.
N/A	SDG Focus Mapping (under Relevant Material Topics)	To strengthen our alignment with the Sustainable Development Goals (SDGs), we introduced topic-specific SDG mapping. This helps stakeholders clearly see how each material topic contributes to specific global sustainability goals.
N/A	Voices of Kiroyan (under Selected Material Topics)	This new narrative element brings employee perspectives into the report through firsthand stories. It reinforces our commitment to inclusion, transparency, and the tangible impact of our sustainability practices.



ABOUT KIROYAN PARTNERS



Translating Purpose into Practice A closer look at how our commitments to people, planet, and governance took shape across 2024.

In the previous section, we outlined our key achievements from 2024 — milestones that reflect the measurable outcomes of our sustainability journey. In this next part of the report, we go beyond the highlights to explore how these achievements were made possible through values-driven action.

Grounded in the material topics identified through our stakeholder engagement and internal review, the following sections offer a deeper narrative on how we turned strategy into action. This structure mirrors the four main pillars of our sustainability focus:

- Our People: how we invest in well-being, inclusion, and development.
- **Our Environment**: how we manage resources and reduce operational impact.
- Our Clients & Partners: how we maintain trust and responsible practices.
- **Our Community & Industry:** how we contribute to broader dialogue and progress.

Each section reflects our belief that real impact begins with clear intent — and grows through the alignment of everyday decisions with long-term purpose.

Our People [401-1, 401-2, 402-1, 404-1, 404-2, 404-3, 405-1, 405-2, 406-1]

In the dynamic world of consulting, our people are the foundation of who we are and the impact we deliver. Their expertise, creativity, and commitment shape the quality of our work and the trust we build with clients and partners.

At Kiroyan Partners, we believe that sustainable progress begins with a strong and inclusive workplace culture. That is why we continue to invest in our people, not just as professionals, but as individuals with diverse experiences, responsibilities, and aspirations.

Our approach to people management is grounded in responsible business conduct and a deep respect for human rights. All workplace policies align with Indonesian labor regulations and global ethical standards. [2-27] These policies are developed in consultation with employees, approved by leadership, and communicated through onboarding, internal discussions, and easily accessible documentation.

We focus on building an environment where everyone feels valued, supported, and empowered to grow. From health and well-being to learning opportunities and inclusive practices, we embed care into how we work and lead.

As we move forward, our priority remains clear: to nurture a workplace where people can thrive, because their growth, health, and diversity are essential to the lasting impact we seek to create.



WELL-BEING



We actively promote the physical and mental well-being of our employees by fostering a safe and supportive work environment: from hybrid work policies and health benefits to safety equipment and work-life balance initiatives.

This commitment aligns with SDG 3: Good Health & Well-being.

Employee well-being is fundamental to how we work at Kiroyan Partners. In the fast-paced consulting environment, where challenges are often complex and time-sensitive, we understand that our people perform best when they feel physically safe, mentally supported, and empowered to maintain balance. Well-being is not a standalone program, it is integrated into how we plan, lead, and sustain our work.

At Kiroyan Partners, we continue to build a workplace culture that values health, flexibility, and care. Our approach includes policies and day-to-day practices designed to support different aspects of employee well-being: from health coverage and leave, to hybrid work and workload clarity. We prioritize both preventive support and responsive systems, ensuring our people can manage demands while feeling respected and equipped to thrive.

As our work continues to evolve, we regularly assess and refine these practices to align with the dynamic needs of our team. The following initiatives demonstrate how we address key aspects of employee wellbeing through concrete, everyday actions:

▶ Health Benefits

Our commitment to well-being includes ensuring comprehensive health insurance coverage. By providing access to quality healthcare, we support employees in maintaining their health and addressing medical needs promptly. This also extends to their families, reinforcing our support beyond the workplace.

In addition to mandatory national health and employment insurance provided through BPJS Kesehatan and BPJS Ketenagakerjaan, Kiroyan Partners offers private health and dental insurance for all permanent

employees [401-2], including their spouses and children. Full-time employees with at least one year of tenure are also eligible for additional benefits, including reimbursement for eyeglasses and/or contact lenses.

ABOUT KIROYAN PARTNERS

Health Benefits	2022	2023	2024
National health & employment insurance (BPJS Kesehatan & BPJS Ketenaga- kerjaan)	100% full-time employees	100% full-time employees	100% full-time employees
Private health & dental insurance	100% permanent employees, including spouses and children	100% permanent employees, including spouses and children	100% permanent employees, including spouses and children
Reimbursement for glasses/ contact lenses	100% full-time employees with >1 year tenure	100% full-time employees with >1 year tenure	100% full-time employees with >1 year tenure

▶ PPE Provision & HSE Training

Acknowledging the safety challenges faced by employees working onsite, we provide rigorous Health, Safety, and Environment (HSE) training. In 2024, sessions were held for 9 (nine) new team members. Each individual assigned to the field is equipped with personal protective equipment (PPE), including a safety helmet, safety goggles, safety shoes, a safety mask, earplugs, and a fire-retardant suit to ensure their safety in high-risk environments.

Hybrid Working Arrangement

To support a better balance between work and life, we have continued implementing the hybrid work model introduced in 2022. Employees are required to work from the office only twice a week: on Tuesdays and Fridays. This structure allows team members to manage their responsibilities more effectively while maintaining meaningful inperson collaboration.

In 2024, the Company formally updated the Hybrid Working Policy to reflect evolving team needs and reinforce shared expectations around coordination, availability, and digital communication. The revised policy promotes not only flexibility, but also accountability and healthy work-life integration.

Work Planning & Allocation System

An effective and adaptive work system is critical, especially during peak activity in the first and fourth quarters. Based on internal surveys and team discussions, our system was highlighted as a key support for day-to-day operations. It is designed to align with the hybrid work model and includes structured practices such as time boxing, workload allocation, and task tracking.

Time Boxing & Monthly Plan

To support effective planning and coordination, we provide an internal monthly planning document that team members regularly update based on their assigned responsibilities and ongoing projects. This is complemented by the use of Microsoft Teams' shared calendar, which helps employees and management organize weekly work schedules within standard working hours. By combining both tools, the Company promotes better visibility across teams, allowing for smoother collaboration, improved prioritization, and more efficient meeting arrangements. As a result, employees can stay focused and aligned with their key objectives.

Work Allocation Percentage

To promote fair workload distribution, we introduced a system that assigns workload percentages to each employee based on their role, focus areas, and responsibilities across projects. These percentages provide a reference for expected daily contributions and are reviewed regularly. The management team will update these percentages approximately every two weeks or whenever there is a new project team assignment or team changes. While designed to guide planning, the system is used flexibly to accommodate evolving team needs.

Assessment of Project Management Software

Given the evolving team structure and the varied nature of our projects, Kiroyan Partners has reassessed its use of Toggl timetracking software. During the reporting period, the management team has been exploring alternative project management tools with more integrated features. The goal is to identify a solution that not only supports more effective resource allocation and fairer task distribution but also enables employees to plan more effectively, manage priorities, and maintain better focus in their work.

Annual and Parental Leave

Employees who have completed their probation period are entitled to 15 days of annual leave. For new employees, leave is calculated proportionally based on time served. This benefit goes beyond the minimum standards set by national labor regulations. Annual leave is valid for 18 months and cannot be converted to financial compensation, encouraging employees to take adequate rest. In addition, we offer 90 days of parental leave for female employees and 5 days for male employees. In 2024, no parental leave was recorded, as there were no births among employees or their spouses^[401-3].

Compensation Leave

Due to the nature of our industry, some projects require occasional work during weekends or public holidays. To ensure fairness and recovery time, employees who work during these periods are granted compensation leave on other working days, based on the hours worked.



EMPLOYEE-MANAGEMENT RELATIONSHIP



We foster open communication and participatory decision-making through inclusive policies and practices.

These efforts help build a respectful, collaborative workplace; contributing to sustained, inclusive employment and economic productivity in line with **SDG 8: Decent Work and Economic Growth**.

Strong relationships between employees and management are essential in consulting, where collaboration, responsiveness, and shared values drive performance. At Kiroyan Partners, we are committed to creating a transparent and inclusive environment where communication flows openly, and every team member feels heard and supported.

While we do not have formal collective bargaining agreements^[2-30], we ensure multiple avenues for engagement: from town hall meetings and internal surveys to direct one-on-one dialogue. We apply an open-door policy across all levels of the organization and guarantee a minimum notice of two weeks' notice prior to any operational change^[402-1].

Turnover is a natural part of any organization, particularly in the consulting industry where project-based roles and high-performance demands could affect workforce dynamics. In 2024, we welcomed 14 new employees and recorded 10 employees who exited^[401-1]. Of those, 7 employees resigned voluntarily, and 2 had concluded fixed-term contracts tied to specific projects. Additionally, one employee sadly passed away due to non-work-related causes. These changes reflect the evolving nature of our projects and operations, while we continue to maintain a supportive work environment that facilitates professional development and well-being for all team members.

The following initiatives were implemented or strengthened in 2024 to deepen employee-management relations:

KEY POLICY & GOVERNANCE UPDATES

- Pupdated Company Regulation (2024-2026)
 Ratified in May 2024 with the endorsement of the local manpower agency, the updated Company Regulation reflects our commitment to fair, compliant, and transparent practices. It serves as a practical guide for day-to-day operations and outlines employee rights, responsibilities, entitlements, and expectations. Key revisions include clearer provisions on leave, compensation, conduct, performance, and supporting a fair and productive work environment for all.
- Recruitment & Appointment of Permanent Employee Policy
 First implemented in 2022, this policy outlines our structured
 recruitment approach to support talent development and operational
 flexibility. All new hires begin under a fixed-term agreement, with
 contract duration based on ongoing project needs. Transition to
 permanent employment is considered based on employee
 performance, contribution, and financial condition. This approach is
 guided by clear criteria, with exceptions requiring approval from the
 Board of Directors.
- Standard Operating Procedures 3.0

The updated SOP consolidates operational experience since our founding and provides detailed instructions for core internal processes. Designed to guide employees in their day-to-day work, the SOP offers step-by-step procedures while allowing flexibility when communicated and approved. It is a living document that may be revised to reflect changing needs and evolving ways of working.

Digital Signature Protocol

The company formally implemented a digital signature protocol in 2024 through a partnership with Privy.id. This step streamlines internal processes and ensures standardized approvals for both client and administrative documentation, while ensuring data security and integrity.

COMMUNICATION & ENGAGEMENT PRACTICES

Open Door Policy

Long embedded in our culture, the open-door policy has enabled employees to communicate directly with management without the need for formal scheduling. This direct access encourages transparency, responsiveness, and early resolution of potential concerns, contributing to a more collaborative workplace.

Transparent & Accessible Policy Repository

OUR SUSTAINABILITY PERFORMANCE

To ensure that all employees remain informed and aligned with the latest policies and guidelines, Kiroyan Partners maintains an internal digital repository. Whenever new or revised policies are issued, employees receive detailed email notifications and have the opportunity to provide feedback before implementation. This process encourages shared ownership and accountability.

▶ Grievance Mechanism^[2-25]

Our formal grievance mechanism complements the open-door policy. Employees may submit concerns in writing to the Board of Directors using the designated grievance form. If the concern involves the Board, employees may escalate it directly to the Main Commissioner. No formal grievances were submitted in 2024.

STRATEGIC & OPERATIONAL DIALOGUE

Weekly Project Review

These sessions are held weekly to evaluate ongoing projects' progress and address potential risks. They also serve as a communication forum between teams and management, allowing for internal updates, alignment of timelines, and shared decision-making across projects and functions.

Town Hall Meeting

Our annual Town Hall serves not only as a platform for company-wide updates, covering business performance, operational highlights, and project developments, but also as a space for meaningful employee involvement. In 2024, we invited all team members, including those based on-site at client locations, to participate virtually, ensuring inclusive access regardless of work assignment. Through this forum, employees were encouraged to express their views, raise questions, and contribute to collective decision-making on various matters. This open dialogue reinforces our commitment to transparency, inclusivity, and shared accountability across the organization.

Strategic Planning Meeting & Survey

Our annual strategic planning process provides a dedicated opportunity to reflect on the past year and prepare for the year ahead. In 2024, the process began with an employee survey designed to gather honest feedback on strengths, challenges, and areas for improvement.

The planning meeting brought together the company's founder, Board of Directors, and Jakarta-based employees. For teams assigned to on-

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site client projects, the agenda was integrated with scheduled project evaluation activities involving both the client and internal team members. As part of this process, the CEO joined the team on-site to participate in internal reflections and reinforce leadership alignment. The visit also included informal gatherings, further strengthening morale and connection among the team.

CULTURE, WELLNESS & INFORMAL ENGAGEMENT

▶ CHEERS: Informal Engagement Program

CHEERS, initially short for Cheering Up Our Saturdays, was originally introduced as a weekend casual gathering to help team members unwind and connect outside formal work settings. In response to employee preferences, the program evolved in 2024 (now rebranded as Chill & Energizing Escape for Recharging Spirits) with activities held on weekdays to ensure broader participation and greater flexibility.

From casual dinners to karaoke sessions, CHEERS creates space for authentic connection and camaraderie across teams. In 2024, we hosted 5 sessions, more than double the number held in the previous year, reflecting growing enthusiasm for this informal yet meaningful initiative.

Exit Interviews

Exit interviews are conducted with every departing employee to gain feedback and insight into their experience. These conversations inform organizational improvements and help strengthen future engagement. In 2024, 10 exit interviews were conducted with employees completing their tenure.

▶ KP Fit Club: Employee-led Wellness Initiative

KP Fit Club is an organic initiative introduced by employees to promote a healthy lifestyle through regular physical activities. Originally starting with badminton, the program has become a fun and energizing way for team members to stay active, connect, and decompress together outside working hours. Rather than being formally scheduled, KP Fit Club sessions are initiated and coordinated by team members themselves, reflecting our culture of shared responsibility and personal initiative.

In 2024, participation grew steadily, and activities are expected to expand to include other sports that allow more colleagues to join. Management actively supports KP Fit Club by providing financial assistance and encouraging flexibility in scheduling, ensuring that wellness becomes an integrated, not incidental, part of our work culture.



EMPLOYEE DEVELOPMENT



We invest in training, knowledge-sharing, and personal growth opportunities to empower our employees with lifelong learning tools.

These efforts strengthen current performance and support future career potential, in line with SDG 4: Quality Education and SDG 8: Decent Work & **Economic Growth**

In the dynamic and evolving field of public affairs and strategic communications, continuous learning is essential. At Kiroyan Partners, we recognize that the strength of our services depends on the expertise, agility, and curiosity of our people. That's why we continue to invest in development programs that help our team grow professionally, stay aligned with emerging trends, and deliver innovative solutions to our

Our approach to employee development encompasses formal and informal learning formats, knowledge-sharing platforms, and performance evaluation tools that support each team member's learning journey. These initiatives are not only designed to enhance individual capabilities but also to strengthen our collective expertise and long-term impact.

EMPLOYEE DEVELOPMENT PROGRAMS [404-2]

Our development initiatives offer diverse learning opportunities tailored to the roles, interests, and aspirations of our team. In 2024, these programs ranged from technical upskilling and leadership development to informal knowledge-sharing and expert-led discussions. In addition to Udemy's online courses, several employees also participated in offline training sessions, professional certification programs, and interactive private online classes. These alternatives reflect our flexible approach in accommodating different learning styles and development goals.

In total, our team recorded 259.7 hours of development activities, with the highest average participation from administrative staff, driven by a targeted focus on regulatory and tax-related topics.

Position	Total hours of the employee development program			Average hours of the employee development program per employee [404-1]		
	2022	2023	2024	2022	2023	2024
Manager and above	64.5	76.5	31	9.6	19.1	10.8
Consultant	532	368	234.7	6.3	15.3	9.4
Specialist	0	0	18	0	0	18
Administration	53	40	21.5	7.4	17.7	21.5
TOTAL	649.5	536.5	317.2			

Public Relations Managerial Certification

We supported employee development through participation in the nationally recognized Public Relations Managerial Certification program, accredited by the Indonesian National Professional Certification Board (BNSP). The program is held in collaboration with the Indonesia Public Relations Association (Perhumas) and the Indonesian Professional Certification Institute for Public Relations (LSPPRI). It adheres to national competency standards and reflects real industry demands. The assessment process covers knowledge, skills, and professional experience, enhancing participants' credibility, expanding career pathways, and strengthening stakeholder trust.

▶ Executive Corporate Law for Non-Lawyers

To enhance legal awareness among employees in decision-making roles, we facilitated participation in the Executive Corporate Law for Non-Lawyers training. The program addressed key aspects of Indonesia's Limited Liability Company Law, including its implications for international business, Corporate Social Responsibility, and Good Corporate Governance. This initiative aimed to improve legal literacy and ensure alignment with evolving corporate regulatory standards.

English Academy

To support global readiness and improve workplace communication, employees joined the English Academy Corporate training by RuangGuru. Conducted online, the program offered tailored instruction in professional English, delivered by certified native and local instructors. The sessions focused on building fluency, confidence, and cross-cultural communication skills, equipping participants for stronger performance in international engagements.

We reaffirmed our commitment to inclusivity by participating in the Target Gender Equality Accelerator, a six-month program initiated by the United Nations Global Compact (UNGC) in collaboration with UN Women. The program provided practical tools and strategic guidance to turn gender equality commitments into measurable actions, aligned with the Women's Empowerment Principles and other global standards. Through performance assessments, capacity-building workshops, and peer learning sessions, we advanced our efforts to embed gender equality across internal practices, supply chain engagements, and community partnerships.

Udemy Learning Platform

We continued to provide access to Udemy, a global online learning platform offering courses aligned with our consulting focus. Employees selected topics based on their development needs, ranging from strategic communication and business writing to leadership, project management, and language skills. Since its introduction in 2021, the platform has remained a flexible and accessible tool for self-paced

KP Academy

KP Academy is our internal peer-led learning initiative. In 2024, we hosted one session led by the CEO, covering consulting industry insights and practical case discussions. These sessions foster crosslevel engagement and encourage real-time application of knowledge in a collaborative learning environment.

▶ KEMS (Knowledge, Experience, and Meals Sharing)

KEMS continued as a key part of our learning culture. Held monthly, these semi-formal sessions invited team members to present on topics of interest: from AI and digital ethics to mental health and public affairs trends. In 2024, we hosted 12 sessions, featuring speakers from across all functions and levels. The sessions closed with shared meals. strengthening connection and conversation among participants.

Employee performance reviews play a vital role in our commitment to supporting professional growth. These reviews not only inform development and promotion plans, but also contribute directly to the company's continued success. Regular evaluations help identify strengths and areas for improvement, making them essential to both individual advancement and organizational performance.

▶ Performance Review^[404-3]

Our structured performance reviews play an essential role in employee development, helping us assess performance, align career goals, and

identify growth opportunities. Feedback is collected through online peer-review surveys and managerial evaluations, and results are used to guide development planning and promotions.

First Two-Month Check-In

All new employees undergo a first two-month check-in designed to support a smooth transition during the early onboarding phase. This one-on-one session involves the employee, a member of management, and the HR team. It serves as an opportunity to identify any challenges, clarify expectations, and discuss the support needed for successful adaptation.

In 2024, these sessions were conducted for all 14 new employees representing 100% of new hires for the year.

Mid-Year Reviews

All employees participate in a structured mid-year performance review facilitated through anonymous peer-to-peer surveys. This process offers well-rounded feedback on each individual's progress, effectiveness, and teamwork, as well as areas for improvement. In 2024, mid-year reviews were completed for 11 employees, or 24% of our total workforce. The remainder included the Board of Directors, employees on long-term on-site assignments who only received end-of-year reviews, and employees who resigned before the mid-year evaluation period.

End-of-Year Reviews

Conducted at the close of the calendar year, end-of-year reviews provide a comprehensive evaluation of employee performance over a 12-month period. These reviews include peer feedback and management assessments to recognize individual achievements, contributions, and development opportunities. In 2024, end-ofyear reviews were completed for 23 employees, or 51% of our workforce. The remaining employees were either Board-level members or had exited the company before the review period.

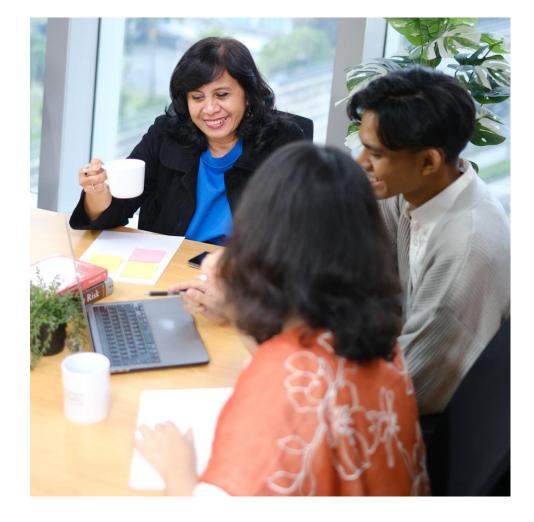
In 2023, we launched the Kiroyan Partners Scholarship Program as part of our long-term commitment to continuous learning and career advancement. This initiative reflects our belief that investing in higher education empowers employees to grow personally and professionally, while also contributing meaningfully to the company's long-term goals.

► Kiroyan Partners Scholarship^[404-2]

Launched in 2023, the Kiroyan Partners Scholarship is a long-term commitment to academic and professional growth. It provides financial support for employees pursuing a master's degree, with the aim of aligning personal ambition with the company's development

In 2024, management proactively identified and encouraged eligible employees to explore this opportunity. Beyond waiting for applications, the leadership team engaged in one-on-one discussions to support those demonstrating high potential and alignment with the company's strategic needs. Employees with at least 24 months of tenure and strong performance are eligible to submit a proposal outlining their study plan, intended working arrangements, and how the degree would benefit both their career and the company.

Although no scholarship was awarded in 2024, active dialogue between management and employees helped build awareness and encouraged long-term planning. The program will continue to be reviewed and refined based on team feedback and business priorities.



DIVERSITY



10 REDUCED INEQUALITIES

We embed fairness and inclusion into our hiring, remuneration, and promotion practices to ensure equal opportunities for all employees.

These actions help reduce workplace inequalities and support broader gender equality, contributing to SDG 5: Gender Equality and SDG 10: Reduced Inequalities.

A diverse and inclusive workforce is critical to fostering innovation, resilience, and long-term sustainability. At Kiroyan Partners, we believe that diversity enriches how we view challenges, solve problems, and connect with clients and stakeholders. By valuing people of different backgrounds, experiences, and perspectives, we strengthen our collective ability to make a meaningful impact.

OUR SUSTAINABILITY PERFORMANCE

Our approach to diversity focuses on creating an environment where everyone feels seen, heard, and valued. This includes upholding antidiscrimination standards, applying inclusive hiring practices, ensuring fair and equitable remuneration, and promoting individuals based on merit. We continuously evaluate our practices to ensure they are relevant, effective, and aligned with global best practices and evolving workforce expectations.

The following is our implemented commitment to promote diversity:

▶ Anti-Discrimination Policy

We maintain a firm stance against discrimination through our Anti-Bullying, Abuse, Discrimination, Modern and Child Slavery Policy^[2-23], in effect since 2021. This policy outlines our expectations for respectful conduct across the organization and reinforces our zero-tolerance approach to any form of misconduct.

The policy is introduced during employee onboarding and reinforced through internal communication. Employees are encouraged to report any concerns through direct communication with management or via the formal grievance mechanism. In 2024, no incidents of discrimination were reported^[406-1].

Voices of Kiroyan



Working at Kiroyan Partners has shown me what an inclusive and growth-oriented workplace truly looks like. From day one, I've had the opportunity to learn, contribute, and be involved in meaningful projects.

What I appreciate most is the diversity of our team: colleagues from different backgrounds bring fresh perspectives that lead to valuable daily learning. If experience is the best teacher, then KP's diverse environment is the ideal classroom for continuous growth.

Muhammad Abqori Gunawan Analyst



Inclusive Hiring Practices

Our hiring processes prioritize merit and alignment with the role, free from bias related to gender, age, ethnicity, or personal background. This principle has guided our recruitment efforts since the company's founding.

In 2023, we strengthened this commitment by requiring job applications to exclude personal details such as photos, gender, age, religion, and other characteristics that could introduce unconscious

These inclusive practices have contributed to relatively balanced representation across age and gender groups in our workforce, as reflected in the following composition data^[405-1]

▶ Equal Remuneration

Our compensation framework is grounded in the principles of fairness and non-discrimination. Salaries are determined based on the individual's role, experience, performance, and alignment with national labor regulations and industry standards^[2-20].

In 2024, we maintained a relatively balanced remuneration ratio across gender^[405-2]. Where differences occurred, particularly in Senior Consultants, Consultants, and Administrative roles, were primarily attributable to variations in tenure, with longer-serving employees typically receive higher pay.

Merit-Based Promotion

Career progression at Kiroyan Partners is based solely on performance, contributions, and readiness to take on greater responsibility. Highperforming individuals are identified through structured evaluations, including mid-year and end-of-year reviews, as well as through dayto-day performance assessments.

This process ensures that all employees, regardless of background, have equitable access to growth opportunities aligned with their potential and aspirations.

Employee Composition by Gender & Age Group							
2022	2023	2024					
19 (49%)	17 (47%)	23 (50%)					
20 (51%)	19 (53%)	23 (50%)					
20 (51%)	22 (61%)	25 (55%)					
21 (44%)	12 (33%)	19 (41%)					
2 (5%)	2 (5%)	2 (4%)					
	2022 19 (49%) 20 (51%) 20 (51%) 21 (44%)	2022 2023 19 (49%) 17 (47%) 20 (51%) 19 (53%) 20 (51%) 22 (61%) 21 (44%) 12 (33%)					

Note: Data reflects headcount of full-time employees (permanent and fixed-term) as of December 2024. Part-time and outsourced personnel are excluded from this table.

Remuneration Ratio by Gender & Employment Level 1405-21						
LEVEL OF	2022		2023		20	24
EMPLOYMENT	GR	RR	GR	RR	GR	RR
Board of Directors	3:0	1:0	2:0	1:0	2:0	1:0
Board of Commissioners	1:2	0:1	1:3	0:1	1:3	0:1
Lead Consultant	0:1	0:1	0:1	0:1	0:1	0:1
Senior Consultant	1:1	2.1:1	2:0	1:0	2:0	1:0
Consultant	2:3	1:2	1:2	1:2	2:2	1:4
Analyst	3:2	1:1	3:1	6:1	1:2	2:1
Project Assistant	1:0	1:0	1:1	1:2	4:0	1:0
On-site Staff	5:11	1:4	6:11	1:2	10:14	1:3
Administration	2:2	2:1	2:2	2:1	1:2	1:1
		,				

Note: GR = Gender Ratio (female-to-male); RR = Remuneration Ratio (average femaleto-male remuneration).

Variations in RR are primarily due to differences in tenure and role responsibilities. Zero denotes the absence of females/males in the employee category

Our Clients & Partners [418-1]



We uphold trust and professionalism in every client and partner relationship, through transparent communication, strong data privacy standards, and high service quality.

These principles support **SDG 8: Decent Work and Economic Growth**.

In our business practices, we view clients and vendors not just as stakeholders, but as trusted partners. This belief is rooted in one of our core values: Sustainable Client Relationship. We strive to build and maintain these relationships through consistent delivery, mutual respect, and a commitment to high professional standards.

In 2024, we worked with clients from a diverse range of sectors, including automotive, energy, banking and finance, local government enterprises, mining, fast-moving consumer goods (FMCG), consulting, and international agencies. Our collaborators also came from various professional backgrounds, ranging from research institutions and regulatory database providers to national media outlets, digital creative firms, and waste management services. This diversity reflects the breadth of our expertise and the trust placed in us across industries.

To uphold the trust of our clients and partners, we emphasize both service quality and data protection.

Data and privacy protection are universally recognized responsibilities under national regulations and international standards. According to the OECD Guidelines for Multinational Enterprises [418], companies must take reasonable measures to ensure the security of personal data they collect, retain, process, or disseminate. In Indonesia, this responsibility is reinforced by Law No. 27 of 2022 on Personal Data Protection, which establishes a clear legal framework for organizations acting as data controllers.

These standards are not just technical obligations, they are essential to building and sustaining trust. When our clients and partners know that their information is secure, they are more confident in our ability to serve them. Conversely, a breach of data protection can quickly erode hard-earned trust, damage reputations, and undermine long-term relationships.

In line with these principles, we have implemented clear and consistent policies to protect confidential information. One such practice is requiring Non-Disclosure Agreements (NDAs) to be signed before any project discussions or preliminary exchanges take place. This helps ensure that both parties are protected and reduces the risk of unintentional data exposure. Combined with clear communication protocols and strong internal safeguards, these practices help reinforce our reputation as a reliable and responsible partner.

By safeguarding data privacy and nurturing strong relationships, we continue to uphold the integrity of our operations and advance sustainable business practices. In doing so, we reaffirm our dedication to client satisfaction, trust, and long-term collaboration.



Voices of Kiroyan





At Kiroyan Partners, data privacy has always been an integral part of how we work. From the outset of every project, we use a code name to ensure confidentiality and restrict access to sensitive information. This practice has quietly shaped the way we build trust and carry out our responsibilities. As digital risks continue to evolve, so do our safeguards, grounded in the belief that trust must be earned and protected each day through practices embedded in our daily work.

Margareth Olivia

Senior Consultant & Media Analyst

PRIVACY & DATA PROTECTION [418]

At Kiroyan Partners, we regularly handle and process confidential data as part of our consulting work—ranging from personal information to sensitive project documents. We view data protection not just as a compliance requirement, but as a core ethical obligation that supports trust, professionalism, and business continuity.

We are committed to safeguarding the privacy of our employees, clients, partners, and other stakeholders by maintaining high standards of confidentiality and security. Article 29 of our Company Regulation clearly prohibits the disclosure of any internal or client-related information to external parties, reinforcing our zero-tolerance approach to breaches of confidentiality.

In 2024, we consistently implemented our Data & Privacy Protection Policy, which outlines strict protocols for data handling, access, and protection [3-3al. All new employees and interns receive comprehensive training on this policy during onboarding, ensuring they understand the company's code of conduct and the importance of preventing data breaches.

To minimize risk, we also require all business partners to sign a Non-Disclosure Agreement (NDA) before engaging in any discussions or project planning. This legally binding agreement ensures that both parties understand and uphold the importance of confidentiality from the outset of collaboration. Internally, we adopt additional precautions, such as using project code names when discussing confidential topics, especially in public or off-site settings.

We further strengthened our protection framework by implementing a digital signature protocol in 2024 through a partnership with Privy.id. This policy ensures that digital document approvals — whether client-facing or administrative — are secure, traceable, and verifiable. The system prevents misuse by ensuring that only authorized individuals can execute signatures, reinforcing both data security and procedural integrity.

To evaluate the effectiveness of our management approach^[3-3-c], we monitor feedback from clients and employees, track data incidents (if any), and review our procedures regularly as part of our internal policy updates. The Board of Directors is responsible for overseeing policy implementation and reviewing our approach to ensure continuous improvement.

In alignment with Law No. 27 of 2022 on Personal Data Protection, we recognize our role as a data controller and take full legal and operational responsibility for the personal information we manage. We have taken steps to align our internal policies with the law and regularly assess our practices to ensure compliance.

Our consistent implementation of privacy safeguards has resulted in zero complaints related to data handling in 2024, as confirmed through indepth interviews with clients and partners[3-3-b]. This outcome reflects our dedication to building long-term, trust-based relationships through responsible, secure business practices.

By protecting data with care and discipline, we strengthen the foundation of sustainable partnerships, honoring not only legal requirements, but also the trust placed in us

CLIENT & PARTNERS COMMUNICATION

Effective and timely communication is essential to building strong relationships with clients and partners. At Kiroyan Partners, we uphold clear communication standards across all teams to ensure responsiveness, alignment, and professionalism throughout each project cycle.

Since the adoption of the hybrid working model in 2022, we have continuously refined internal coordination mechanisms to maintain service excellence. This flexible work structure—implemented to ensure both employee well-being and operational effectiveness—has proven to be a sustainable approach to supporting clients efficiently, even beyond the immediate post-pandemic period.

In 2024, we continued to apply the hybrid model while maintaining high service quality. To support smooth coordination, we enforced clear communication response timelines through our internal guidelines. These included the following expectations:

- **During working hours**, team members must respond to internal phone calls and texts within 30 minutes, and emails within 120 minutes (two
- For urgent matters, responses must be sent within 30 minutes, including a confirmation and an estimated timeline for follow-up.
- Administrative coordination was supported through a rotating on-site presence among our administrative team members, ensuring that project documentation, logistics, and correspondence continued without disruption.

These response standards were part of our broader effort to strengthen client service during a period of continued flexibility in how we work.

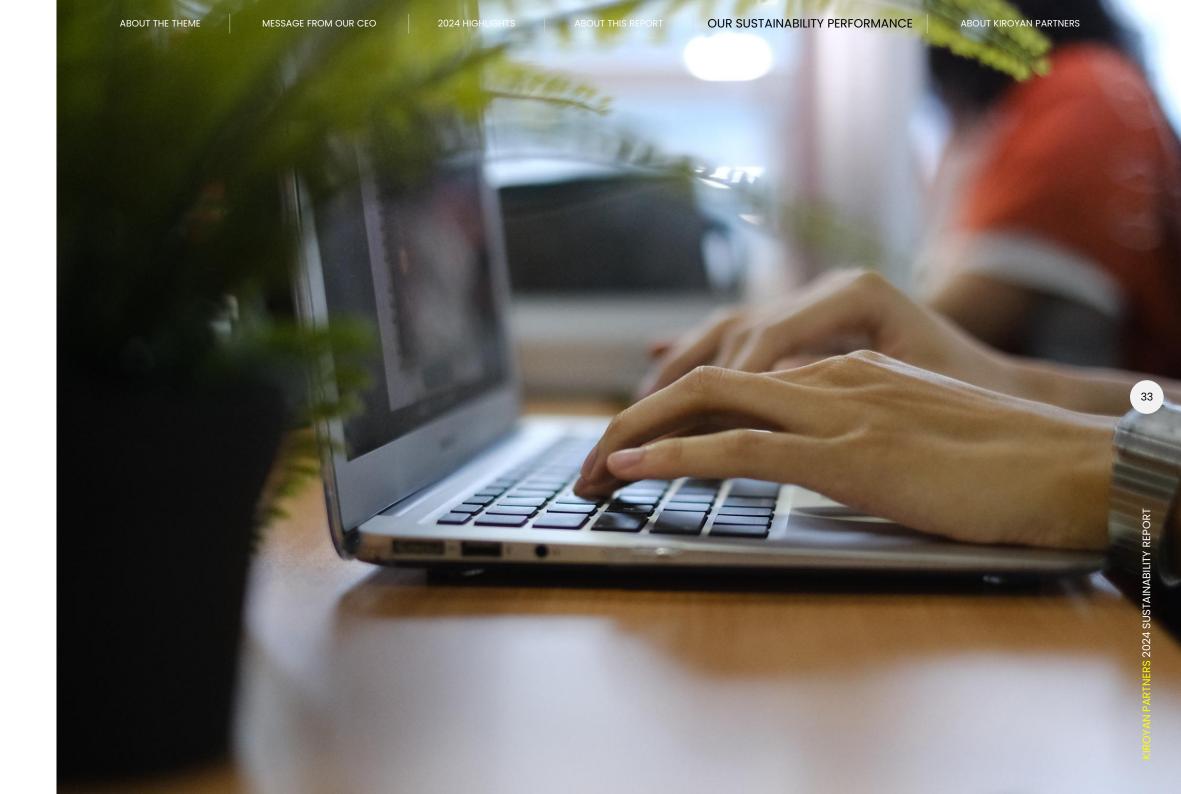
Feedback collected from in-depth interviews with clients and partners confirmed that our communication practices met expectations. No complaints were recorded in 2024, and several stakeholders acknowledged our responsiveness and ability to maintain smooth collaboration, even within a hybrid environment.

Our Environment [301-1, 302-1, 306-2]

Climate change is one of the most urgent challenges of our time, with wide-ranging consequences for ecosystems, human health, food security, and social and economic stability. Rising global temperatures, extreme weather events, and sea-level rise are already affecting millions of lives and threatening biodiversity. As one of the world's most biodiverse nations, Indonesia is highly vulnerable to these impacts and has faced the risks for many years.

Since ratifying the UN Framework Convention on Climate Change (UNFCCC) in 1994, Indonesia has maintained active participation in the annual Conference of the Parties (COP), reaffirming its commitment to global climate action and multilateral cooperation. The government's national target to reach Net Zero Emissions (NZE) by 2060 has been formally integrated into Indonesia's development planning, further signaling a long-term commitment to a low-carbon, climate-resilient future.

In support of this vision, we acknowledge the critical role that all sectors, including professional services, must play in reducing emissions and enhancing climate resilience. While Kiroyan Partners operates with relatively low direct environmental impact, we remain committed to minimizing our footprint by adopting responsible practices and continuing to improve. This includes reducing our resource consumption, implementing energy-efficient solutions, managing waste responsibly, and encouraging environmentally conscious behavior across our workplace.



Voices of Kiroyan

Management Policy has helped

cultivate a meaningful culture of

sustainability among employees.

It's rewarding to see how simple

actions, such as properly sorting

items, can contribute to a broader

impact. This reinforces the idea

everyday choices, and that each

employees to become agents of

efforts into lasting contributions

sustainable change, turning small

that sustainability begins with

of us plays a part. I believe this

initiative has empowered

Radhynka Andyaputri

for the planet.

Project Assistant

waste or reducing single-use

OUR SUSTAINABILITY PERFORMANCE

Kiroyan Partners' Waste



We promote sustainable resource use and reduce environmental impact through responsible recycling programs and mindful handling of paper, plastic, and chemical waste.

MANAGEMENT OF SIGNIFICANT WASTE-RELATED IMPACT [306-2]



These efforts support **SDG 12: Responsible** Consumption & Production and SDG 13: Climate

Kiroyan Partners integrates sustainable practices into the core of our corporate values. In line with this commitment, we have joined the UN Global Compact (UNGC) in support of its Ten Principles, including those focused on environmental protection.

Our commitment was further reinforced in November 2024 with the introduction of a formal Waste Management and Control Policy that outlines our strategy for reducing environmental impact across the company. The policy sets guidelines on waste handling, storage, and vendor selection, while also encouraging employee awareness and behavioral change^[3-3-c].

Until September 2024, KP partnered with PT Armada Kemasan Nusantara (Armada Kemasan), a third-party recycling service provider, to ensure proper handling of segregated office waste. Employees used dedicated bins for recyclable and non-recyclable waste and received regular reminders to dispose of materials responsibly. During this period, 167 kg of waste was recycled in 2023, and 129 kg between January-September 2024^[3-3-f]

In October 2024, we transitioned to an in-house waste management system by utilizing our building's centralized facilities. This shift enabled more efficient sorting and disposal processes, with expanded waste categories that include organic, packaging, and residual waste. The change was supported by regular internal communication to ensure continued team participation and adherence to new procedures [3-3-d].

Throughout the year, KP continued to promote environmentally conscious behavior in various ways, including by distributing reusable containers, encouraging employees to bring sorted waste from home, and working with vendors that minimize plastic use and prioritize recycled content^[3-3-b].

Waste Management and Control Policy Highlights

(Effective November 2024)



Applies to all KP operations, materials, and employees.

Key Waste Types:

Paper, plastics (PET, HDPE), organics, used batteries, lightbulbs, e-waste.













Internal Efforts:

- Office-wide sorting bins for recyclables, organics, and residuals.
- Staff training and waste sorting reminders.
- Onboarding orientation includes the waste policy.

Behavioral Encouragement:

- Employees bring sorted waste from home.
- Distribution of reusable containers and tumblers.

Vendor Selection Criteria:

Preference for zero-waste and recycled packaging.

Monitoring & Enforcement:

Regular reminders, policy integration, and review via internal meetings.

This policy supports our environmental commitment and circular economy goals.





Our chemical liquid usage dropped from 18.5 liters (2023) to 15.75 liters, while paper purchasing was reduced from 50 kg to 48 kg, in line with our push to print only when strictly necessary.

These operational shifts are also supported by our hybrid working model, which helps reduce office-based consumption and emissions. We track the effectiveness of these strategies and communicate updates in regular internal meetings, such as project reviews and quarterly planning sessions^[3-3-f].

In the coming years, we aim to further improve waste reduction, enhance sorting practices, and strengthen employee awareness, making sustainability not just a commitment, but a daily habit embedded in our workplace culture.

ENERGY USE AND MANAGEMENT [302-1]



We encourage mindful energy consumption through workplace reminders, equipment choices, and hybrid work practices.



These efforts support **SDG 7: Affordable & Clean Energy** and **SDG 13: Climate Action**.

Kiroyan Partners promotes energy-saving behavior in daily office operations. Through visible reminders and regular verbal communication, employees are encouraged to switch off lights and electronic appliances when not in use. This effort is supported by the company's preference for energy-efficient electronic devices such as laptops and printers^[3-3-c].

In 2024, our electricity consumption increased by 13.5%, rising from 8,232.5 kWh in 2023 to 9,349.5 kWh. This increase was largely influenced by more frequent coordination meetings held for client engagements throughout the year.

Despite this increase, we continue to uphold responsible energy practices and proactively manage potential negative impacts^[3-3-b]. Our office operates in a building with established energy-saving systems, including regulated use of air conditioning limited to business hours between 7:00 a.m. and 6:00 p.m., with automatic shutdowns outside these times. These operational parameters align with our commitment to efficient energy use and compliance with building regulations^[3-3-b].

Our hybrid working arrangement, first introduced in 2022, also contributes to reduced energy consumption and emissions. By limiting in-office workdays, the arrangement decreases electricity use, lowers employee commuting needs, and reduces transportation-related emissions. This approach aligns with our broader sustainability goals by integrating environmental responsibility into how we work, both in the office and remotely.





Our Community & Industry

At Kiroyan Partners, contributing to society and shaping industries is not an add-on to our business — it is embedded within it. As a purpose-driven firm, we champion anti-corruption, good corporate governance, and knowledge sharing (INSIGHT+) as pillars of credibility and long-term impact. These principles guide how we operate within the public affairs industry and how we engage with the communities around us.

In 2024, we elevated our external presence by expanding beyond traditional media and LinkedIn engagement. Our consultants became more actively involved in external platforms, speaking at academic forums, mentoring students, and hosting strategic dialogues with professionals across sectors. We also continued publishing thought leadership pieces and took part in initiatives that bridge corporate insight with public interest. One highlight was the publication of *Public Affairs sebagai Penunjang Manajemen Strategis* (Public Affairs as a Pillar of Strategic Management), a book written by our founder and launched during our 17th anniversary, underscoring our contribution to advancing the public affairs discipline in Indonesia



We uphold ethical conduct and transparent governance in every project we undertake.

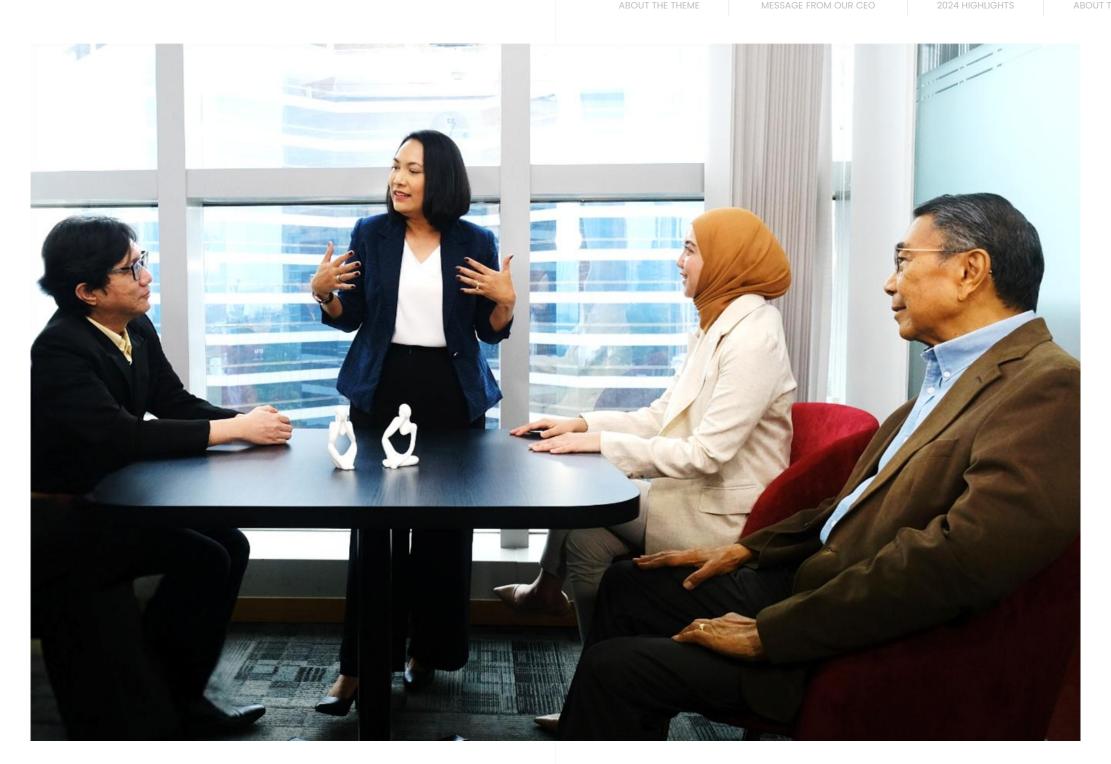
These principles strengthen accountability and institutional integrity, contributing to SDG 16: Peace, **Justice & Strong Institutions.**

We view professional integrity and ethical conduct as non-negotiable foundations of how we do business. At Kiroyan Partners, our commitment to fair and transparent practices is embodied in a robust anti-corruption policy that is clearly communicated to employees, clients, and partners. These principles are embedded into our onboarding programs and formally reinforced through contract clauses addressing corruption, bribery, and gratification. We maintain a zero-tolerance policy towards any breaches of these principles, and violations may result in contract termination, in accordance with our Company Regulations on ethical conduct^[3-3-d].

Every new engagement begins with a business development plan and internal due diligence, including a collective review process and conflictof-interest screening^[3-3-d]. This framework ensures that we thoroughly understand prospective clients and uphold compliance with legal and ethical standards.

Our anti-corruption approach is supported by compliance with financial reporting regulations and independent annual audits. In 2024, our audit by PKF Hadiwinata resulted in an unqualified opinion, affirming that our financial reports are presented fairly and free from material misstatement^[3-3-d].

Stakeholder feedback affirms the effectiveness of our anti-corruption practices, which have had no negative economic impact on our clients, partners, or the company^[3-3-f]. Our transparent approach to contract management, from onboarding to closure, strengthens trust and reinforces our reputation as a credible, integrity-driven firm[3-3-f].



GOOD CORPORATE GOVERNANCE

OUR SUSTAINABILITY PERFORMANCE



We uphold ethical conduct and sound governance across our operations through clear policies, fair procedures, and inclusive practices.

These principles foster trust and accountability, contributing to SDG 16: Peace, Justice & Strong Institutions.

We believe that good corporate governance (GCG) is essential for longterm business resilience and ethical operations. At Kiroyan Partners, we strengthen governance by fostering transparency, employee participation, and fair processes across all levels of the organization^[3-3-b].

In 2024, we introduced several policies to support operational clarity and accountability, including the Board of Directors' Approval and Signature Authorization Policy, the Hybrid Working Policy, and the Recruitment and Permanent Employment Policy^[3-3-c]. These are part of a broader effort to build flexibility, consistency, and procedural fairness.

We also upheld existing governance standards through the Conflict-of-Interest Policy and our Anti-Bullying, Discrimination, and Modern and Child Slavery Guidelines. Notably, we recorded zero corruption cases throughout the year^[3-3-c].

Our commitment to transparent governance is further demonstrated through consistent employee engagement mechanisms. These include our long-standing open-door policy and a formal grievance mechanism introduced in 2020, both providing platforms for employees to voice concerns and participate in shaping the company's direction^[3-3-d].

INSIGHT+









We share insights through internships, public articles, LinkedIn content, and cross-sector collaborations on communication, public affairs, business, and gender equality.

These initiatives expand access to knowledge and drive continuous industry development, contributing to SDG 4: Quality Education, SDG 5: Gender Equality, SDG 8: Decent Work & Economic Growth, and SDG 9: Industry, Innovation & Infrastructure.

At Kiroyan Partners, we view knowledge sharing as a key part of our impact strategy. We engage with academia, civil society, and industry peers to disseminate expertise, nurture emerging talent, and advance the public affairs field in Indonesia.

In 2024, we significantly expanded our community engagement initiatives, recording a 236.8% increase in allocated resources. These were directed toward mentoring, teaching, public speaking, and expert collaborations — all designed to build capacity and expand public understanding of strategic communication and governance^[3-3-c].

This commitment took shape through various activities:

- More than 15 articles published in major media outlets;
- Over 100 posts on our LinkedIn platform;
- Speaking engagements across universities and global
- The release and launch of our second book, Public Affairs sebagai Penunjang Manajemen Strategis, accompanied by discussion forums with academia and professionals^[3-3-d].

We also remained active in professional associations and working groups, including leadership roles in ICC Indonesia, IGCN, and KEMITRAAN, among others.

Looking ahead, we are committed to sustaining this momentum: deepening our contributions to the public affairs field and fostering broader dialogue on sustainability, governance, and responsible business.



Kiroyan Partners provides valuable knowledge-sharing opportunities by inviting reputable, skilled individuals from outside the company. The management team appears thoughtful in selecting external speakers, aligning topics with both internal interests and broader industry trends. I see this as an excellent platform for us as key members of the company, to keep learning and expanding our perspectives.

Karl Gading Sayudha Analyst



Kiroyan Partners' INSIGHT+ Initiatives in 2024 [2-28]

CATEGORY OF ACTIVITY	EXAMPLE OF PROGRAMS / ENGAGEMENTS	ESTIMATED CONTRIBUTION
Total estimated valu	ue from volunteer-based programs	Equivalent to IDR 6,605,680,791.00
Teaching & Mentoring	Guest lectures at Monash University and Universitas Gadjah Mada; Mentoring programs with MM FEB UI and KP's internship program (13 interns, ~60 mentoring hours, in kind).	IDR 249,300,000.00 (plus in-kind mentoring hours)
Judging	SNI Award, PR Indonesia Award (PRIA), and Zurich Entrepreneurship Program's student company competition.	IDR 624,000,000.00
Expert Insights	Speaking/moderating at events held by BSN, Bhumi Varta, FISIP UI, GIZ, University of Melbourne, Eurocham, IGCN, and the ICC.	IDR 346,800,000.00
Book Publication & Launch	Publication and launch of "Public Affairs sebagai Penunjang Manajemen Strategis" Book as part of the company's 17 th anniversary.	IDR 218,311,956.00
Articles & Publications	Articles published in The Jakarta Post, East Asia Forum, PR Indonesia, Stratsea, The Diplomat, Modern Diplomat, and >100 LinkedIn posts.	IDR 4,158,000,000.00
Organizational Leadership	Leadership and advisory roles in IGCN, ICC Indonesia, Indonesia-Australia Business Council, KEMITRAAN, and others the organization. ^[2-17]	IDR 812,600,000.00
Event Implementation Support	Coordination and support for lectures and networking events, including the public lecture at UI and C-Level Breakfast Meeting with Eurocham Indonesia.	IDR 51,135,398.00
Partnership Project	Policy advocacy and communication supports for British Chamber of Commerce (BritCham)	IDR 145,533,437.00

- Note: Values are calculated using internal benchmarks of professional time and contribution value.

 In-kind refers to voluntary time-based contributions not converted into monetary value but acknowledged for impact.

About Kiroyan Partners [2-1, 2-2, 2-6, 2-8, 2-28]

PT Komunikasi Kinerja, operating as Kiroyan Partners, is a research-based consulting firm in strategic communications and public affairs headquartered in Jakarta, Indonesia^[2-1]. We help organizations build trust-based relationships and solve stakeholder-related challenges through ethical and responsible communications. By combining rigorous stakeholder analysis, research insights, and multidisciplinary expertise, we develop strategies that align business goals with societal expectations.

Founded in 2006 by Noke Kiroyan, the firm consists of consultants, specialists, and experts who are deeply familiar with Indonesia's social, political, and cultural dynamics. Our team is further supported by a Council of Experts and Senior Advisory Council, comprising respected figures with significant leadership experience across sectors in Indonesia. These councils provide valuable strategic guidance that strengthens the quality and credibility of our work.

We offer a comprehensive range of services, including:

- Corporate Communications: communication strategy, reputation audits, campaign execution, and stakeholder engagement;
- Political Risk Advisory: policy analysis, macro-environment scanning, investment due diligence, and executive counsel;
- Issues Management: stakeholder mapping, issue monitoring and forecasting, advocacy planning, and crisis/litigation communications;
- Social Responsibility: CSR strategy and communication, impact evaluation, sustainability reporting, and CSR reputation
- Conventional and Digital Media: digital campaigns, media relations strategy, content development, media outreach, and influencer engagement; and
- Executive Training: customized programs on communications, stakeholder relations, issues management, and media

We serve a diverse portfolio of Indonesian and international clients from industries including natural resources, energy, technology, consumer products, finance, health, and logistics. Our clients represent a mix of private enterprises, stateowned companies, NGOs, global institutions, and intergovernmental organizations^[2-6].







STRATEGIC PARTNERSHIP

To enhance our global reach, Kiroyan Partners is affiliated with Kreab Worldwide, a global strategic communication consultancy headquartered in Sweden. Representing the Kreab network in Indonesia, we operate internationally as Kreab Indonesia while retaining the Kiroyan Partners brand domestically. More information on this partnership is available at kreab.com/indonesia.

ASSOCIATION MEMBERSHIPS AND GLOBAL COMMITMENTS

As of 2024, Kiroyan Partners maintained active participation in six (6) industry and advocacy associations as part of our ongoing commitment to responsible business practices and stakeholder engagement^[2-28]:

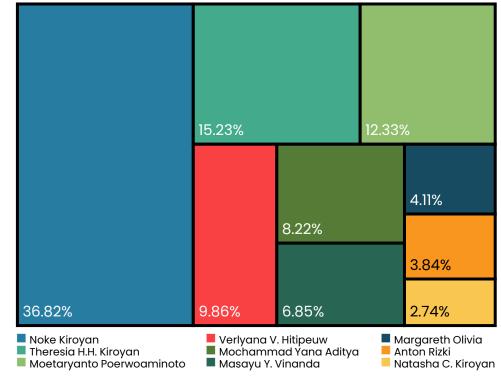
- Women Empowerment Principles (WEPS)
- European Business Chamber of Commerce (Eurocham)
- Indonesia-Australia Business Council (IABC)
- International Chamber of Commerce (ICC) Indonesia
- Indonesian Chamber of Commerce and Industry (KADIN Indonesia)
- Swedish Chamber (SwedCham)

Since 2008, we have supported the United Nations Global Compact (UNGC) and continuously incorporated its Ten Principles covering human rights, labor rights, environmental protection, and anti-corruption into our operations. From 2008 to 2017, we issued annual Communication on Progress (CoP) reports. Since 2018, we have published annual Sustainability Reports to reflect our integrated approach to ESG across strategy, culture, and operations.

OWNERSHIP [2-1]

As defined under Indonesian law, Kiroyan Partners is currently registered as a private limited company (*Perseroan Terbatas Tertutup*), with ownership held by a limited group of shareholders. This structure has supported our growth and governance approach to date.

The following table presents the ownership structure as outlined in the latest Shareholders' Resolution as of December 2024:



OUR SUPPLY CHAIN [2-6]

To support the delivery of high-quality client services, Kiroyan Partners collaborates with a range of third-party partners across Indonesia. These collaborations are project-dependent and vary annually based on our clients' needs and the scale of engagements.

In 2024, we partnered with 21 organizations and companies, primarily located in Jakarta and surrounding areas, in the following sectors:

- Building management
- Business chambers
- Office supply vendor
- Internet service providers
- Payment and financial services
- Media monitoring
- Digital and creative agencies
- Logistics and delivery
- Research agencies
- National media
- Public accounting firms
- Event and publication organizers
- Safety equipment providers
- Indemnity insurance providers
- Health insurance providers
- Archiving services
- Recyclable waste management

We also engaged 29 independent professionals with specialized expertise to support our consulting projects. These experts brought competencies in:

- Advocacy
- Stakeholder engagement
- Strategic writing
- Social research
- Photography and videography
- Strategic communication
- Media relations
- Environmental issues
- Legal and regulatory affairs

These partners and individuals form a vital extension of our delivery model, enabling us to operate with agility, relevance, and professionalism across complex issue landscapes.

WORKFORCE [2-7, 2-8]

Kiroyan Partners operates with a lean, dynamic team comprising consultants and administrative personnel, supported by senior advisors and a council of subject-matter experts. This workforce composition allows us to remain responsive to shifting client needs while maintaining high standards of service and delivery.

ABOUT KIROYAN PARTNERS

As of 2024, we employed a total of 42 employees, consisting of:



In line with the nature of our consulting work—where workload and team size are often determined by client needs and project scope—we employ a combination of permanent and contract employees. Temporary/contract arrangements are commonly used for employees assigned to client-based projects or with less than one year of tenure.

Employee Composition by Work Location and Status Status 2022 2023 2024 Female Male Female Male Jakarta Contract 7 7 6 6 4 4 Contract — 1 5 2 7 4 Sulawesi Permanent — — — — — — Contract 5 11 6 11 10 13

In total, our workforce in 2024 comprised 8 permanent employees and 34 contract employees, all working full-time. The use of contract or temporary arrangement allows us to flexibly manage resources while ensuring alignment with client expectations and project timelines.

COMPANY ETHICS AND INTEGRITY

[2-9, 2-10, 2-11, 2-12, 2-13, 2-17, 2-18, 2-19, 2-23]

At Kiroyan Partners, ethics and integrity are the foundation of our professional conduct. These values guide how we interact with stakeholders and make decisions across all levels of our operations.

We uphold the following core values throughout our organization:



Ethics and Social Responsibility

We commit to ethical conduct in all business practices and uphold our responsibility to society.



Personal Integrity

We treat clients, partners, and one another with fairness, honesty, and respect.



Trust

Trust serves as the foundation of our collaboration with clients, internal teams, and partners.



Respect

We promote a culture of mutual respect in every interaction, regardless of position or context.



Individual Excellence

We support the continuous development of our team members' knowledge and capabilities.



Teamwork

We believe collaboration leads to more meaningful and sustainable outcomes.



"Good" is Not Good Enough

We challenge ourselves to go beyond expectations, delivering excellence with each engagement.



Professionalism

We maintain the highest standards of professionalism and accountability.



Sustainable Client Relationship

We prioritize long-term partnerships based on mutual trust and shared purpose.

These principles are instilled during the onboarding process for new employees and interns and reinforced during internal meetings and knowledge-sharing sessions. Management plays a key role in ensuring that ethical values are understood, internalized, and practiced consistently across teams.

To ensure alignment with our ethical standards, we engage only with clients and third parties whose principles are consistent with our own. This helps maintain the integrity of our work and supports our commitment to responsible and sustainable business practices.

In addition, we apply clear expectations and accountability mechanisms, including policies on anti-corruption, anti-bullying and discrimination, and conflict of interest, as outlined in our internal governance documents. These policies are accessible to all employees via our internal document repository and are reviewed and updated regularly to remain relevant and effective.

Our commitment to ethics and integrity also extends to how we evaluate our leadership. The remuneration and performance assessment of the Board of Directors is conducted through the Annual Shareholders' Meeting, ensuring transparency and alignment with the company's long-term goals^[2-18, 2-19].

We believe that principled behavior builds lasting trust and credibility essential qualities for delivering meaningful impact in public affairs and strategic communication.



CORPORATE GOVERNANCE

[2-9, 2-10, 2-11, 2-12, 2-13, 2-18, 2-19, 2-23]

Kiroyan Partners is committed to implementing the principles of Good Corporate Governance (GCG) in line with the values of the United Nations Global Compact, particularly those relating to transparency, accountability, and responsible leadership^[2-23]. Our corporate governance framework is structured according to the hierarchy of governing bodies and appointments as stipulated in the Government Regulation in Lieu of Law No. 2/2022, which includes critical aspects such as risk-based business licensing and workforce governance.

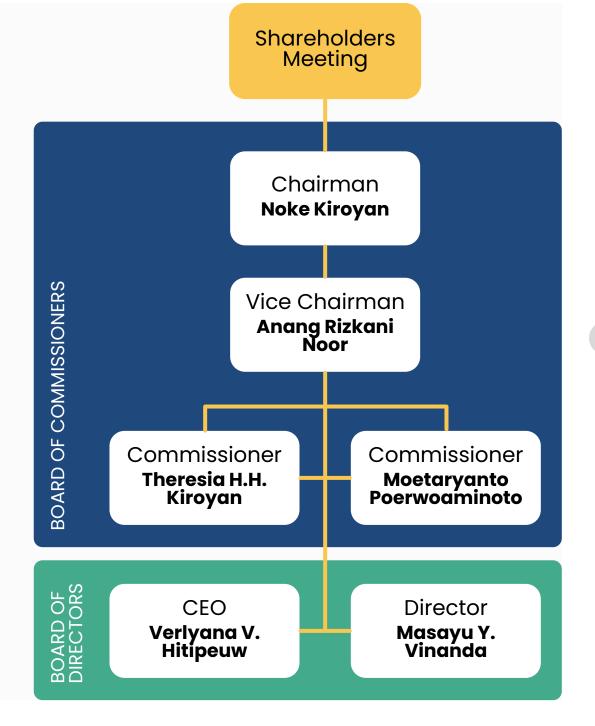
As of December 2024, the governance structure is formally outlined in the company's Statement of Shareholders' Decision^[2-9, 2-11]. It is composed of the Shareholders Meeting, the Board of Commissioners, and the Board of Directors, whose roles are designed to balance oversight and operational execution, as illustrated in the following diagram.

The Board of Commissioners supervises the company's strategic direction and ensures good governance is upheld. It is led by Executive Chairman Noke Kiroyan, with Anang Rizkani Noor serving as Vice Chairman, alongside Commissioners Theresia H.H. (Janny) Kiroyan and Moetaryanto Poerwoaminoto. The appointment of Anang Rizkani Noor as Vice Chairman was formalized during the Extraordinary General Meeting of Shareholders in April 2023^[2-10]. There were no further changes to the governance structure in 2024.

The Board of Directors is responsible for the company's day-to-day operations, comprising Verlyana V. Hitipeuw as Chief Executive Officer (CEO) and Masayu Y. Vinanda as Director. Together, they oversee project delivery, client engagement, team management, and sustainability performance, including the preparation of this report.

In fulfilling its duties, the Board of Directors identifies and manages both internal and external risks associated with the company's operations. These include project-level risks, team capacity and resourcing, as well as stakeholder and reputational considerations^[2-13, 2-14]. The Board's performance and remuneration are reviewed annually during the Shareholders' Meeting and determined based on the company's strategic priorities and business outcomes^[2-18, 2-19].

This structure ensures that Kiroyan Partners' governance remains robust, responsive, and aligned with our long-term commitment to ethical and sustainable business practices.



STAKEHOLDER ENGAGEMENT

At Kiroyan Partners, stakeholder engagement is an essential part of how we shape our strategy, deliver our services, and build long-term trust. We define stakeholders as "any group or individual who can affect or is affected by the achievement of an organization's objectives" (Freeman,

STAKEHOLDER IDENTIFICATION AND MAPPING

In 2024, we conducted a structured stakeholder mapping process informed by online surveys, in-depth interviews, and focus group discussions (FGDs) involving employees and members of the Board of Directors. The aim was to identify which stakeholders are most significantly affected by or have the greatest influence on our business operations.

Our key stakeholder groups include:

- Shareholders;
- Employees;
- Clients:

2008).

- Project partners; Selected media outlets:
- Selected government agencies;
- Building management;
- Suppliers and vendors (including NGOs, academics, think tanks, and research institutions, depending on the project).

ENGAGEMENT WITH INTERNAL STAKEHOLDERS

Our internal stakeholders—primarily employees—play a pivotal role in sustaining our performance and values. In 2024, we used a mix of online and offline communication platforms to maintain open dialogue and build shared ownership across the organization.

Key internal engagement activities included:

• Weekly Project Review: Recurring sessions to monitor project progress, identify potential issues, and share internal announcements. These forums also fostered cross-functional discussion and collaborative problemsolving.

- Lessons Learned: Conducted at the conclusion of major projects to capture insights, challenges, and practical recommendations for improvement.
- CHEERS (Chill & Energizing Escape for Recharging Spirits): Informal gatherings aimed at promoting work-life balance and strengthening informal connections among team members and management. In 2024, five CHEERS activities were held.
- Grievance Mechanism: A formal, confidential channel for reporting concerns or suggestions related to work conditions, introduced in 2020. No grievances were recorded in 2023 or 2024.
- Annual Shareholders' Meeting and General Meeting: Held in 2024 to align strategic direction among shareholders, the Board of Commissioners, and the Board of Directors.
- Town Hall Meeting: Held twice in 2024, these sessions provided a platform for all employees-including those working on-site-to engage in company-wide discussions, receive updates, and voice feedback.
- Sustainability Reporting Engagement: Conducted as part of the preparation for this report, engagement included:
- Two-hour interviews with Board members Verlyana V. Hitipeuw and Masayu Y. Vinanda.
- A 3-hour FGD with consulting and administrative teams.
- Online surveys were sent to current and former employees who were active in 2024.





ABOUT KIROYAN PARTNERS







ABOUT THE THEME MESSAGE FROM OUR CEO 2024 HIGHLIGHTS ABOUT THIS REPORT OUR SUSTAINA

APPENDIX 1:

GRI Standards Reference Table

Statement of use	Kiroyan Partners has reported in accordance with the GRI Standards for the period January 1, 2023 to December 31, 2023.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISC	LOSURE	LOCATIONS OR EXPLANATION
GRI 2:	2-1	Organizational details	Page 46
General Disclosure 2021	2-2	Entities included in the organization's sustainability reporting	Kiroyan Partners operates as a single entity without any subsidiaries, joint ventures, or affiliates. This report covers the performance and activities of Kiroyan Partners as a standalone organization.
	2-3	Reporting period, frequency, and contact point	Page 8
	2-4	Restatements of information	Page 13
	2-5	External assurance	External assurance was not undertaken for this report. Given the specialized nature of several material topics and the breadth of disclosures, the associated cost of assurance would be significant for a firm of our size.
			This is the fifth year Kiroyan Partners has reported with reference to the GRI Standards. We remain committed to continuous improvement and may consider engaging external assurance in the future, should it be financially and operationally feasible.
	2-6	Activities, value chain and other business relationship	Page 48
	2-7	Employees	Page 49
	2-8	Workers who are not employees	Page 49
	2-9	Governance Structure and Composition	Page 51
	2-10	Nomination and selection of the highest governance body	Page 51
	2-11	Chair of the highest governance body	Page 51
	2-12	Role of the highest governance in overseeing the management of impacts	Page 51
	2-13	Delegation of responsibility for managing impacts	Page 51

ABOUT THE THEME	MESSAGE FROM OUR CEO	2024 HIGHLIGHTS	ABOUT THIS REPORT	OUR SUSTAINABILITY PERFORMANCE	ABOUT KIROYAN PARTNERS
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GRI STANDARD	DISCI	LOSURE	LOCATIONS OR EXPLANATION
GRI 2: GENERAL DISCLOSURE 2021	2-14	Role of the highest governance body in sustainability reporting	Page 51
	2-15	Conflict of interest	Page 40
	2-16	Communication of Critical Concerns	Page 51
	2-17	Collective knowledge of the highest	Page 45
		governance body	Our Executive Chairman is an active Member of the Board of Supervisors in IGCN
	2-18	Evaluation of the performance of the highest governance body	Page 51
	2-19	Remuneration policies	Page 27
	2-20	Process to determine remuneration	Page 27
	2-21	Annual total compensation ratio	Not reported due to the absence of a mechanism in tracking employees' annual compensation that covers all forms of cash payments.
	2-22	Statement on sustainable development strategy	Page 05
	2-23	Policy commitments	Page 25
	2-24	Embedding policy commitments	Page 25
	2-25	Process to remediate negative impacts	Page 21
	2-26	Mechanism for seeking advice and raising concerns	Page 55
	2-27	Compliance with laws and regulations	Page 16
	2-28	Membership associations	Page 48
	2-29	Approach to stakeholder engagement	Page 53
	2-30	Collective bargaining agreements	Page 20
MATERIAL TOPICS			
GRI 3:	3-1	Process to determine material topics	Page 10
MATERIAL TOPICS 2021	3-2	List of material topics	Page 11
	3-3	Management of material topics	Page 10
SPECIFIC DISCLOSURE			
GRI 205: ANTI CORRUPTION 2016	205-1	Operations assessed for risks related to corruption	Page 40
	205-2	Communication and training about anti- corruption policies and procedures	Page 40
	205-3	Confirmed incidents of corruption and actions taken	Page 40

GRI STANDARD	DISCI	OSURE	LOCATIONS OR EXPLANATION
GRI 301: MATERIALS 2016	301-1	Materials used by weight and volume	Page 35
GRI 302: ENERGY 2016	302-1	Energy consumption within the organization	Page 36
GRI 306: WASTE 2020	306-2	Waste generation and significant waste- related impacts	Page 35
GRI 401: EMPLOYMENT	401-1	New employee hires and employee turnover	Page 20
	401-2	Benefit provided to full-time employees that are not provided to temporary or part-time employees	Page 18
	401-3	Parental leave	Page 19
GRI 402: LABOR/ MANAGEMENT RELATION	402-1	Minimum notice periods regarding operational changes	Page 20
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-8	Workers covered by an occupational health and safety management system	Page 18
GRI 404: TRAINING AND EDUCATION	404-1	Average hours of training per year per employee	Page 23
	404-2	Programs for upgrading employees' skills and transition assistance program	Page 23
	404-3	Percentage of employees receiving regular performance and career development reviews	Page 24
GRI 405: DIVERSITY AND	405-1	Diversity governance body and employees	Page 27
EQUAL OPPORTUNITY 2016	405-2	Ratio of basic salary and remuneration of women to men	Page 27
GRI 406: NON- DISCRIMINATION 2016	406-1	Incidents of discrimination and corrective action taken	Page 25
GRI 418: CUSTOMER PRIVACY 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Page 28

GRI Standards Performance Indicator Tables

GRI 200: **ECONOMIC**

Disclosure 205-1 OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION	2022	2023	2024
Total number of operations assessed for risks related to corruption	1	0	0
Total percentage of operations assessed for risks related to corruption	25%	0%	0%
Total number of significant risks related to corruption identified through risk assessment	0	0	0

Note: This number reflects the outcome of a financial risk assessment. Kiroyan Partners conducts annual financial audits. As of March 2025, the audit for the 2024 fiscal year, carried out by PKF Hadiwinata, concluded with no indication of risks related to financial corruption.

Disclosure 205-2 COMMUNICATION AND TRAINING ABOUT ANTI-CORRUPTION POLICIES AND PROCEDURES	2022	2023	2024
Communication of anti-corruption policies and procedures			
Total governance body members	4	7	7
Total governance body members by percentage	100%	100%	100%
Total number of employees who have received communication in the year of the report	27	32	47
Total percentage of employees who have received communication in the year of the report	63%	88%	94%
Total number of employees who have received communication during their time in KP	39	36	50
Total percentage of employees who have received communication during their time in KP	100%	100%	100%
Business partners	0	0	0
Business partners by percentage	0%	0%	0%
Training on anti-corruption policies and procedures			
Total number of governance body members	4	7	7
Total percentage of governance body members	100%	100%	100%
Total number of employees who have received training in the year of the report	27	32	47
Total percentage of employees who have received training in the year of the report	63%	88%	94%
Total number of employees who have received training during their time in KP	39	36	50
Total percentage of employees who have received training during their time in KP	100%	100%	100%

ABOUT THE THEME MESSAGE FROM OUR CEO 2024 HIGHLIGHTS ABOUT THIS REPORT OUR SUSTAINABILITY PERFORMANCE ABOUT KIROYAN PARTNERS

Disclosure 205-3 CONFIRMED INCIDENTS OF CORRUPTION AND ACTIONS TAKEN	2022	2023	2024
Total number of confirmed incidents of corruption	0	0	0
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0	0	0
Total number of confirmed incidents which contracts with business partners were terminated or not renewed due to violations related to corruption	0	0	0
Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases	0	0	0

GRI 301: **MATERIALS 2016**

Disclosure 301-1 MATERIALS USED BY WEIGHT OR VOLUME	2022	2023	2024
Renewable materials used			
Printed materials	50 kg	27.432 kg	55.42 kg

Note: In 2023, our calculation of paper usage was based on the total weight of paper purchased for operational purposes. Since 2024, we have implemented a more precise method by tracking the actual weight of paper printed through the office's printing facilities.

GRI 302: **ENERGY 2016**

Disclosure 302-1 ENERGY CONSUMPTION WITHIN THE ORGANIZATION	2022	2023	2024
Total fuel consumption within the organization from non-renewable resources (A)	None	None	None
Total fuel consumption within the organization from renewable resources (B)	None	None	None
Total electricity, heating, cooling and steam purchased for consumption (C)			
Electricity consumption	7,368.9 kWh	8,232.5 kWh	9,349.5 kWh
Cooling consumption	None	None	None
Total electricity, heating, cooling and steam sold (D)	None	None	None
Total energy consumption within Kiroyan Partners (A + B + C - D)	7,368.9 kWh	8,232.5 kWh	9,349.5 kWh

Notes: Standards, methodologies, assumptions and/or calculation tools used:

- Electricity consumption data was based on calculations provided by the building management.
- Cooling energy consumption data was not available, as the usage is measured collectively for the entire building.

Source of conversion factors used: No conversion factors were applied.

GRI 306: **WASTE 2020**

Disclosure 306-2 MANAGEMENT OF SIGNIFICANT WASTE-RELATED IMPACTS	2022	2023	2024
Vendor	Armada Kemasan (Oct-Dec)	Armada Kemasan (Full year)	Armada Kemasan (Jan-Sep)
Waste managed			
Waste (kg)	28 kg	178 kg	143 kg

Notes: Our collaboration with Armada Kemasan began in October 2022 and concluded in October 2024 due to changes in the building's waste management system, which now provides a centralized solution for all tenants. As waste is no longer segregated by tenant or floor, data collection is no longer feasible.

The reported amount of sorted and recycled waste does not represent the total waste generated in the office, as some team members, particularly those without access to recycling facilities at home, also bring personal waste to be processed at the office.

GRI 401: **EMPLOYMENT 2016**

NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER		2	022		2023			2023 2024				
Total number and rates of new employee hires and employee turnover by age group and gender	Total New Hires	Hiring Rate (%)	Total Turn- over	Turn- over Rate (%)	Total New Hires	Hiring Rate (%)	Total Turn- over	Turn- over Rate (%)	Total New Hires	Hiring Rate (%)	Total Turn- over	Turn- over Rate (%)
TOTAL	26	186%	10	71%	8	29%	7	25%	14	39%	10	28%
Male	15	107%	4	29%	3	11%	2	7%	5	14%	1	3%
Female	11	79%	6	43%	5	18%	5	18%	9	25%	9	25%
Age <30	15	107%	5	36%	8	29%	3	11%	9	25%	8	22%
Age 30-50	11	79%	5	36%	0	0%	4	14%	5	14%	2	6%
Age >50	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Local	26	186%	10	71%	8	29%	7	25%	14	39%	10	28%
Non-local	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

Disclosure 401-2 BENEFITS PROVIDED TO FULL-TIME EMPLOYEES THAT ARE NOT PROVIDED TO TEMPORARY OR PART- TIME EMPLOYEES	2022	2023	2024	
Life insurance	BPJS Ketenagakerjaan	BPJS Ketenagakerjaan	BPJS Ketenagakerjaan	
Health insurance	BPJS Kesehatan and Avrist, covering 100% of full-time employees and their immediate family (spouse and children).	BPJS Kesehatan and Avrist, covering 100% of full-time employees and their immediate family (spouse and children).	BPJS Kesehatan and Avrist, covering 100% of full-time employees and their immediate family (spouse and children).	

Disclosure 401-2 BENEFITS PROVIDED TO FULL-TIME EMPLOYEES THAT ARE NOT PROVIDED TO TEMPORARY OR PART- TIME EMPLOYEES	2022	2023	2024
Disability and invalidity coverage	Not provided separately.	Not provided separately.	Not provided separately.
Parental leave	90 calendar days (female), 5 working days (male).	90 calendar days (female), 5 working days (male).	90 calendar days (female), 5 working days (male).
Retirement provision	No formal retirement provision currently in place.	No formal retirement provision currently in place.	No formal retirement provision currently in place.
Stock ownership	Available to select members of the Consulting Team based on tenure and performance.	Available to select members of the Consulting Team based on tenure and performance.	Available to select members of the Consulting Team based on tenure and performance.
Others	Leave-related benefits: — Annual leave (up to 20 days) — Compensation leave — Sick leave Well-being & support: — Taxi vouchers for overtime — Flexible work hours — Birthday cake Remote activity support: — E-money	Leave-related benefits: — Annual leave (up to 20 days) — Compensation leave — Sick leave Well-being & support: — Taxi vouchers for overtime — Flexible work hours — Birthday cake Remote activity support: — E-money	Leave-related benefits: — Annual leave (up to 20 days) — Compensation leave — Sick leave Well-being & support: — Taxi vouchers for overtime — Flexible work hours — Birthday cake Remote activity support: — E-money

Notes: All benefits listed apply to full-time permanent employees of Kiroyan Partners.

The health insurance benefit (BPJS Kesehatan and Avrist) covers 100% of full-time employees and their immediate family members: legally registered spouses and children. E-money is provided to support remote participation in internal company activities.

Disclosure 401-3 PARENTAL LEAVE)22	2023		2024	
	Male	Female	Male	Female	Male	Female
Total number of employees entitled to parental leave	0	0	0	0	0	0
Total number of employees took parental leave	0	0	0	0	0	0
Total number of employees who returned to work after parental leave ended	0	0	0	0	0	0
Total number of employees who returned to work after parental leave ended, that were still employed 12 months after returning to work	0	0	0	0	0	0
Return to work rate of employees that took parental leave	0	0	0	0	0	0
Retention rate of employees that took parental leave	0	0	0	0	0	0

Notes: Parental leave is available to all employees who are legally married, with marriages recognized under applicable laws. No employees applied for or took parental leave in 2024.

The return-to-work rate is calculated as: (Number of employees who returned to work after parental leave ÷ Number of employees who took parental leave) × 100.

The retention rate is calculated as: (Number of employees retained 12 months after returning from parental leave ÷ Number of employees who returned to work after parental leave) × 100.

Number of employees for health and safety training

ABOUT KIROYAN PARTNERS

Disclosure 402-1 MINIMUM NOTICE PERIODS REGARDING OPERATIONAL CHANGES	2022	2023	2024
Minimum number of weeks' notice provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them	1-2 weeks	1-2 weeks	1-2 weeks
Disclosure 403-8 WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM	2022	2023	2024
Total number of employees covered by the occupational health and safety management system	39	36	50
Percentage of employees covered by the occupational health and safety management system	100%	100%	100%
Total number of non-employees covered by the occupational health and safety management system	0	0	0
Percentage of non-employees covered by the occupational health and safety management system	0%	0%	0%
Total number of employees and non-employees covered by an internally audited occupational health and safety management system	0	0	0
Percentage of employees and non-employees covered by an internally audited occupational health and safety management system	0%	0%	0%
Total number of employees and non-employees covered by an externally audited occupational health and safety management system	0	0	0
Percentage of employees and non-employees covered by an externally audited occupational health and safety management system	0%	0%	0%

Note: All full-time employees are covered by a health and safety management system through BPJS Ketenagakerjaan (Jaminan Kecelakaan Kerja/JKK), private health insurance, and COVID-19 protocols aligned with both national regulations and internal company guidelines.

Disclosure 404-1 AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE	2022	2023	2024
Average hours of training per year per employee			
Average training time by gender			
Male	18.5 hours	16 hours	7.5 hours
Female	15.6 hours	18.3 hours	8.3 hours
Average training time by employee category			
Managers and above	22 hours	19.1 hours	7.6 hours
Consultants	21.2 hours	15.3 hours	7.6 hours
Administration Team	10.6 hours	17.7 hours	21.5 hours

Note: The training program includes assigned internal courses, financial support for external training or education, and the option for sabbatical periods with a guaranteed return to employment.

Disclosure 404-2 PROGRAMS FOR UPGRADING EMPLOYEE SKILLS AND TRANSITION ASSISTANCE PROGRAM 2022 2023 2024 **Management and Leadership Practical Project Management** Scope of training l. Measurement and Evaluation From Vanity to Value: 2. Leadership: Practical Leadership Skills Demonstrating the Impact of Course 2. Finance Fundamental for non-Communication 3. Difficult Conversations: Team Management Finance Individual 2. Project Management Essentials with Confidence 3. 3 Kunci Sukses Proses Rekrutmen 4. People Management: Learn How to Connect 3. Project Management 5. Leadership Development - Communications Fundamental 4. Project Management Fundamentals Essentials 4. Time Management Mastery 5. Memahami Hukum 5. Communication Training for Ketenagakerjaan Indonesia Manaaers 6. Leadership Training 6. Facilitation Skills The Core Skill of 7. Project Management Great Team Leaders 8. Master Project Management 7. Project Management for Non-9. Time Management Mastery Project Managers - PMP 8. Facilitation Skills The Core Skill of 10. Productivity and Goals 11. Reinforcing our Value (KEMS) Great Team Leaders 9. HR Professional Class Number of trainings given 11 programs 9 programs 5 programs **Technical Knowledge** 1. Health, Safety, and Environment Webinar Perlindungan Konsumen **Business Communication Skills: Handling** Scope of training Trainina Aset Kripto Pada UU PPSK **Client & Customers** 2. Sertifikasi Public Relation 2. Penghitungan dan Strategi Pengelolaan PPh 2. Basic Safety Training Pasal 21 Tahun 2024 3. Intro to Data Analytics Manager 4. Business Writing for Busy People 3. HSE Trainina 3. Menulis Email Bisnis Efektif Bahasa Inggris 5. Business Writing 4. Business Writing for Busy People 4. Interpersonal dan Komunikasi Bisnis 6. Collecting Research Data 5. Memahami Hukum Ketenagakerjaan 5. Copywriter for Creators - Write 7. Qualitative Research Better Copy Today Indonesia 8. Professional English Emails 6. Public Speaking and Presenting at 6. Assertive Communication Skills Masterclass 9. GRI Trainina 7. Persuasive Communication: The Logos-based 10. Charting Road for Emancipation 7. Public Speaking for Professional 1 **Persuasive Speech** 11. Taiwan Between US & China 8. Public Speaking for Professional 2 8. Speak like a pro: Public Speaking for (KEMS) Professionals 9. Business Communication 12. Can Introvert be a PR? (KEMS) Etiquette Email, Phone & Text 9. Write better emails: Tactics For Smarter Team 13. Antara Ruang Redaksi, Bisnis, dan Communication Politik (KEMS) 10. Executive Corporate Law for Non-Lawyer 14. Media Monitorina & Content 11. Pembinaan Peninakatan Kualitas Pembuatan Analysis (KEMS) Perjanjian Kerja dan Peraturan Perusahaan 12. YGP Videography Workshop 15. Media Monitorina Tools (KEMS) 13. HSE Trainina 14. Sertifikasi Public Relation Manager Number of trainings given 14 programs 15 programs 9 programs

ABOUT THE THEME

PROGRAMS FOR UPGRA	DING EMPLOYEE SKILLS AND TRANS	2023	2024
 Language	2022	2020	202-1
Scope of training	Bahasa Inggris Profesional & Administrasi Perkantoran Pt.1 Belajar Bahasa Inggris Lengkap Untuk Pemula	 Business English Programme - Business Introduction Bahasa Inggris Professional & Administrasi Perkantoran Pt.2 Bahasa Inggris untuk Bisnis - Memahami English Seputar Kantor Business English Complete English for Professionals Business English Programme - Business Introduction 	1. Ruang Guru English Academy
Number of trainings given	2 programs	5 programs	1 program
Professional Development			
Scope of training	Business Communications Skills Handling Difficult Customer	 The Complete Business Etiquette Course Business Etiquette 101 Social Skills for Success The Complete Business Etiquette Course - Biz Social Skills 	 Delivering Constructive Criticism: The Assertive Way Membangun Critical Thinking & Problem- Solving Skill
Number of trainings given	2 programs	3 programs	2 programs

Note: The training program covers assigned training courses, financial support for external training or education, and sabbatical periods with a guaranteed return to employment.

Disclosure 404-3 PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS	2022	2023	2024
Percentage of employees receiving regular performance and career	development review	ws, by gender and e	mployee category
Gender			
Male	85%	89%	70%
Female	63%	78%	32%
Employee category			
Managers and above	100%	25%	20%
Specialist	0%	100%	38%
Consultants	96%	100%	58%
Analyst	100%	80%	100%
Administration Team	40%	50%	33%

Note: Ten employees resigned before their scheduled annual performance reviews. As a result, 80% of employees received performance reviews in 2024.

Disclosure 405-1 DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES	2022	2023	2024
Total number and percentage of individuals within governance bodies, by	y gender and age group		
Total percentage (All Team)			
Total	46 persons / 100%	36 persons / 100%	50 persons / 100%
Male	23 persons / 50%	19 persons / 49%	26 persons / 52%
Female	23 persons / 50%	17 persons / 51%	24 persons / 48%
Age <30	18 persons / 39%	22 persons / 61%	22 persons / 44%
Age 30-50	22 persons / 48%	12 persons / 33%	22 persons / 44%
Age >50	6 persons / 13%	2 persons / 6%	6 persons / 12%
Executive Chairman			
Total	1 persons / 100%	1 persons / 100%	1 persons / 100%
Male	1 persons / 100%	1 persons / 100%	1 persons / 100%
Female	0 person / 0%	0 person / 0%	0 person / 0%
Age <30	0 person / 0%	0 person / 0%	0 person / 0%
Age 30-50	0 person / 0%	0 person / 0%	0 person / 0%
Age >50	1 persons / 100%	1 persons / 100%	1 persons / 100%
Board of Directors			
Total	3 persons / 100%	2 persons / 100%	2 persons / 100%
Male	0 person / 0%	0 person / 0%	0 person / 0%
Female	3 person / 100%	2 persons / 100%	2 persons / 100%
Age <30	0 person / 0%	0 person / 0%	0 person / 0%
Age 30-50	3 persons / 100%	2 persons / 100%	2 persons / 100%
Age >50	0 person / 0%	0 person / 0%	0 person / 0%
Board of Commissioners			
Total	3 persons / 100%	4 persons / 100%	4 persons / 100%
Male	2 persons / 67%	3 persons / 75%	3 persons / 75%
Female	1 person / 33%	1 persons / 25%	1 persons / 25%
Age <30	0 person / 0%	0 person / 0%	0 person / 0%
Age 30-50	0 person / 0%	0 person / 0%	0 person / 0%
Age >50	3 persons / 100%	4 persons / 100%	4 persons / 100%
Consulting Team			
Total	27 persons / 100%	28 persons / 100%	38 persons / 100%
Male	17 persons / 63%	16 persons / 55%	19 persons / 50%

Disclosure 405-1 DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES	2022	2023	2024
Total number and percentage of employees per employee category, by ge	ender and age group		
Female	10 persons / 37%	12 persons / 45%	19 persons / 50%
Age <30	14 persons / 52%	18 persons / 65%	21 persons / 53%
Age 30-50	13 persons / 48%	10 persons / 34%	17 persons / 47%
Age >50	0 person / 0%	0 person / 0%	0 persons / 0%
Specialist			
Total	6 persons / 100%	4 persons / 100%	3 persons / 100%
Male	1 person / 17%	1 person / 25%	2 persons / 67%
Female	5 person / 83%	3 person / 75%	1 person / 33%
Age <30	1 person / 17%	3 persons / 75%	0 person / 0%
Age 30-50	4 persons / 66%	1 persons / 25%	2 persons / 67%
Age >50	1 person / 17%	0 person / 0%	1 person / 33%
Administration			
Total	6 persons / 100%	5 persons / 100%	3 persons / 100%
Male	2 persons/ 33%	2 persons/ 50%	2 persons / 67%
Female	4 persons/ 67%	3 persons/ 50%	1 person / 33%
Age <30	3 persons / 50%	2 persons / 50%	1 person / 33%
Age 30-50	2 persons / 33%	2 persons / 25%	1 person / 33%
Age >50	1 person / 17%	1 person / 25%	1 person / 33%

Disclosure 405-2 RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN	2022	2023	2024
Ratio of basic salary and remuneration of women to men by employee category	•		
Board of Directors			
Basic salary	1:0	1:0	1:0
Remuneration	1:0	1:0	1:0
Board of Commissioners			
Basic salary	0:1	0:1	0:1
Remuneration	1:2	0:1	0:1
Consultants			
Basic salary	1:1	1:1	1:1.27
Remuneration	1:1	1:2	1:1.63

ABOUT THE THEME MESSAGE FROM OUR CEO 2024 HIGHLIGHTS ABOUT THIS REPORT OUR SUSTAINABILITY PERFORMANCE ABOUT KIROYAN PA

Disclosure 405-2 RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN	2022	2023	2024
Ratio of basic salary and remuneration of women to men by employee category			
Specialist			
Basic Salary	2:1	1:0	1:2.58
Remuneration	1:0	0:0	1:2.52
Administration			
Basic salary	3:1	2:1	1:0.68
Remuneration	2:1	2:1	1:0.67

Note: The gender-based remuneration gap reflects a higher number of male employees (20:18) and longer average tenure among male employees at the same employment level. For the Board of Directors, "0" indicates the absence of a male director.

For the Board of Commissioners, "0" indicates the absence of a salaried female commissioner.

The disparity in remuneration within the administration team is due to differing position levels between male and female employees.

Disclosure 406-1 INCIDENTS OF DISCRIMINATION AND CORRECTIVE ACTIONS TAKEN	2022	2023	2024
Total number of incidents of discrimination during the reporting period	None	None	None
Status of the incidents and actions taken			
Incidents reviewed by the organizations	None	None	None
Remediation plans being implemented	None	None	None
Remediation plans that have been implemented, with results reviewed through the routine internal management process	None	None	None
Incident no longer subject to action	None	None	None

Disclosure 418-1 SUBSTANTIATED COMPLAINTS CONCERNING BREACHES OF CUSTOMER PRIVACY AND LOSSES OF CUSTOMER DATA	2022	2023	2024
Total number of substantiated complaints received concerning breaches of customer privacy			
Complaints received from outside parties and substantiated by the organization	None	None	None
Complaints from regulatory bodies	None	None	None

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