Environmental Reporting Guidance in Sustainability Reports

based on the Indonesian Financial Services Authority (OJK) Regulation No 51/POJK.03/2017, SDGs Indicators, PROPER-Indonesian MOEF, the TCFD Framework, the CDP Questionnaires, and GRI Standards

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GRI

CDP
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Important Notice

Foreword

Global warming is a critical issue that the world's governments must address. 2021 Conference of Parties (COP 26) in Glasgow, Scotland further strengthened governments' urgency and commitment to achieve net zero emissions through various initiatives, such as deforestation reduction, electric vehicle, and technology utilization, and regulatory development for the global carbon market. In line with this, the Government of Indonesia is committed to actively progressing to achieve net zero emissions by 2060 or sooner.

The private sector also plays a vital role in achieving this commitment. Several policies, such as sustainability reporting by the Indonesian Financial Services Authority (OJK) and PROPER (The Corporate Environmental Performance Rating Program) mandated by the Indonesian Ministry of Environment and Forestry have paved the way for companies to analyze their environmental impacts and determine strategies to reduce adverse impacts on the environment. As the issue of sustainable development continues to gain traction, companies can refer to the international standards or the frameworks in preparing sustainability reports, such as the CDP Questionnaires, Science-Based Target Initiative (SBTi), GRI Standards, Sustainable Development Goals (SDGs), and the Task Force on Climate-Related Financial Disclosures (TCFD). By aligning national regulations with these international standards or frameworks, companies can raise their ambition to adapt, mitigate the impacts of climate change, and ultimately build an international reputation while exposing themselves to sustainability-oriented investment opportunities.

This was the impetus of this environmental reporting guidance prepared by CDP and the Global Reporting Initiative (GRI). This guidance was made to continue encouraging the private sector in Indonesia to limit global warming and seize sustainability opportunities. Sustainability reporting should not be seen only as compliance, but also as an effort to measure, analyze, and build a sustainable business strategy by aligning the aspects of People, Profit, and Planet in a comprehensive manner.

Finally, GRI would like to thank the Australian Government for their support in developing this guidance. We hope that this guidance will help companies and other organizations in Indonesia to make meaningful progress in achieving net zero emissions and limiting global warming.

Jakarta, February 2022

Authors

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List of Abbreviations

A-F

ASEAN	: The Association of Southeast Asian Nations
Bappenas	: National Development Planning Agency
CAPEX	: Capital Expenditure
CE	: Cement
CG	: Capital Goods
CH	: Chemicals
CH4	: Methane
CN	: Construction
CO	: Coal
CO2	: Carbon Dioxide
ESG	: Environmental, Social, and Governance
EU	: Electric Utilities
FB	: Food, Beverage & Tobacco
FS	: Financial Services
FSI	: Financial Services Institution
FSS	: Financial Services Sector

G-P

GHG	: Greenhouse Gases
GJ	: Giga Joule
GRI	: Global Reporting Initiative
HFCs	: Hydrofluorocarbons
HTW	: Hazardous and Toxic Waste
IAS	: Invasive Alien Species
IUCN	: The International Union for Conservation of Nature
KBLI	: The Indonesian Standard Industrial Classification (*Klasifikasi Baku Lapangan Usaha Indonesia*)
kWh	: Kilowatt-hour
MM	: Metals & Mining
MoEF	: The Indonesian Ministry of Environment and Forestry
MWh	: Megawatt hour
N2O	: Nitrogen Dioxide
NAP-SDG	: National Action Plan for Sustainable Development Goals
NDCs	: Nationally Determined Contributions
NF3	: Nitrogen Trifluoride
PF	: Paper & Forestry
PPP	: Public-Private Partnership

O-R

OG : Oil & Gas
OJK : The Indonesian Financial Services Authority (*Otoritas Jasa Keuangan*)
OPEX : Operating Expenditure
ORS : The Online Response System
PFCs : Perfluorocarbons
PM10 : Particulate Matter 10
POJK : The Indonesian Financial Services Authority Regulation (*Peraturan Otoritas Jasa Keuangan)*
PROPER : Corporate Environmental Performance Rating Program *(Program Penilaian Peringkat Kinerja Perusahaan Dalam Pengelolaan Lingkungan)*
RE : Real Estate
RKL : Environmental Management Plan *(Rencana Pengelolaan Lingkungan Hidup)*
RPJMN : National Medium-Term Development Plan *(Rencana Pembangunan Jangka Menengah Nasional)*
RPL : Environmental Monitoring Plan *(Rencana Pemantauan Lingkungan Hidup)*

S-W

SBTi : Science-Based Targets Initiative
SEOJK : The Indonesian Financial Services Authority Circular Letter *(Surat Edaran Otoritas Jasa Keuangan)*
SF6 : Sulfur Hexafluoride
ST : Steel
TCFD : The Task Force on Climate-Related Financial Disclosures
TO : Transportation Original Equipment Manufacturer
TS : Transport Services
UN : The United Nations
UNCLOS : The United Nations Convention on the Law of the Sea
UNGC : The United Nations Global Compact
UNDP : The United Nations Development Program
WPPN RI : Indonesian Fisheries Management Areas *(Wilayah Pengelolaan Perikanan Negara Republik Indonesia)*
WRI : World Resources Institute
WWF : World Wide Fund for Nature

Instructions for Use

A sustainability report is a report prepared by a company to communicate its means of identifying and managing the environmental and social impacts generated by its economic activities. In this guidance, the term 'company' refers to financial services institutions, issuers, and public listed companies required to disclose a sustainability report by the Financial Services Authority (OJK).

To assist companies in preparing sustainability reports as well as to measure the companies' contribution and environmental impacts, CDP (formerly the Carbon Disclosure Project) and the Global Reporting Initiative (GRI) have developed guidance referring to the environmental aspect stipulated in:

1. The Indonesian Financial Services Authority Regulation (POJK) Number 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions (FSI), Issuers, and Public Listed Companies;
2. The Indonesian Financial Services Authority Circular Letter (SEOJK) Number 16/SEOJK.04/2021 on the Form and Content of the Annual Report of Issuers or Public Listed Companies;
3. Corporate Environmental Performance Rating Program (PROPER) by the Indonesian Ministry of Environment and Forestry (KLHK);
4. National Action Plan for Sustainable Development Goals (NAP-SDG);
5. The Indonesian Financial Services Authority's Green Taxonomy.

and have been aligned with international environmental reporting standards and frameworks, which include:

1. 2022 CDP Questionnaire (January 2022 version);
2. 2021 GRI Standards;
3. The Task Force on Climate-Related Financial Disclosures (TCFD Framework);
4. Sustainable Development Goals (SDGs) Indicators;
5. The Science-Based Target Initiative (SBTi).

This brief guidance does not replace any regulations or reporting guidance issued by the Financial Services Authority (OJK) or the above international standards or frameworks. All aspects elaborated in this guidance cover the bare minimum for the requirements on environmental reporting prescribed by the above regulations. The environmental reporting covered in this guidance includes water, energy, emissions, waste, biodiversity, raw materials, and environmental costs incurred by the company.

This guidance helps companies collect and develop more relevant and comprehensive quantitative data supplemented by narratives that describe the company's policies, targets, and strategies in developing the sustainability report. Companies must present environmental data that dates back at least three years from the most current reporting period.

This guidance also provides sample tables for each environmental aspect as a reference for the presentation of data in accordance with the international regulations and standards listed above.

Chapter 1

International Environmental Reporting Frameworks and Standards

The Indonesian Financial Services Authority regulation POJK Number 51/POJK.03/2017 requires Financial Services Institutions (FSI)— banks and non-banks—and issuers and public listed companies to submit a sustainability report. A sustainability report is prepared and published annually to communicate how the company identifies and manages the impacts of its business activities on the economy, environment, and society. Considering the cross-border nature of investment and business, it is highly recommended to follow international environmental reporting standards and frameworks in formulating a sustainability report, such as the CDP Questionnaires, GRI Standards, SBTi, SDGs, and TCFD Framework.

Below is a brief description of the international environmental reporting frameworks and standards referred to herein:

1. CDP Questionnaires

CDP is an environmental reporting platform that helps companies and subnational governments, such as municipal, provincial, and regency governments understand, measure, and manage environmental risks posed by the companies' business activities. Companies and local governments can report their environmental risk management actions through the CDP questionnaires. Through this activity, companies and subnational governments can monitor their progress towards achieving environmental targets and compare environmental performance based on the scores given by the CDP. The CDP assigns four score levels: leadership, management, awareness, and disclosure.

The CDP questionnaires focus on environmental aspects, covering climate change, forests, and water security. The CDP questionnaires are specifically prepared to cater to the environmental reporting needs of different industries, which include at least sixteen sectors, such as mining and metals, chemicals, food and beverages, and others.

Further information regarding the CDP questionnaires can be found through the following link: https://www.cdp.net/en/guidance/guidance-for-companies

2. Global Reporting Initiative (GRI) Standards

The GRI Standards is one of the international standards for sustainability reports that communicate how companies identify and manage the impacts of their business activities and partnerships on the economy, the environment, and community.

The GRI standards in this guidance are GRI Standards Topics 301-308 and GRI Universal Standards from GRI Standards 2021. The environmental aspects discussed herein are energy, emissions, water, waste, biodiversity, and raw materials.

More information about the GRI Standards can be found in the following link: https://www.globalreporting.org/standards/

3. The Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) is an international consensus agreed upon in 2015 by all countries to encourage positive changes towards sustainable social, economic, and environmental development. Through the principle of "No One Left Behind," the SDGs are divided into four pillars: environment, economic, social, and legal and governance, with 17 goals and 169 targets.

Below are ten SDGs topics covered in this guidance:

The international SDGs Targets and Indicators can be accessed via: https://sdgs.un.org/goals.

A summary of the SDG targets and indicators that have been adapted to the Indonesian context and approved by the Indonesian Ministry of National Development Planning (Bappenas) and the SDGs Secretariat can be accessed via: https://sdgs.bappenas.go.id/dashboard/ (See Chapter 2)

Companies can also refer to An Analysis of the Goals and Targets of the SDGs developed by GRI and the United Nations Global Compact (UNGC) and the CDP questionnaire mapping against SDG indicators.

4. The Task Force on Climate-Related Financial Disclosures (TCFD) Framework

As policymakers and the financial services sector become more aware of the potential financial impacts of climate change, the TCFD framework was developed by the Financial Stability Board to assist companies in providing information on climate-related financial risks to investors, debtors, and insurance underwriters.

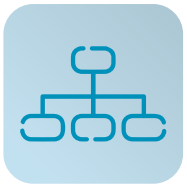
The shift in global trends due to the COVID-19 pandemic has raised public awareness of companies that have integrated their Environmental, Social, and Governance (ESG) aspects into their businesses. The G20 summit in Rome, Italy, on October 2021 resulted in an agreement by G7[1] nations to adopt climate-related financial statements that are in line with the recommendations from the TCFD framework. This sets the path towards net zero emissions.

In practice, New Zealand became the first country to implement climate-related financial disclosures in line with the TCFD framework. It was quickly followed by Switzerland, England, China, and other countries.[2] Meanwhile, in Southeast Asia, Singapore was the first country to mandate climate-related disclosures to comply with the TFCD recommendations.[3] In addition to Singapore, Malaysia has also recommended TCFD in climate-related disclosures, and Indonesia[4], through the Indonesia Stock Exchange, has been a TCFD supporter since 2021.[5]

The TCFD framework was developed as a recommendation for companies in preparing their financial statements by considering the climate-related risks and climate-related impacts. It aims to make stakeholders understand the companies' climate-related risks and impacts on the sustainability of the businesses.[6]

1 G7 consists of the United States, England, Italy, Japan, Germany, Canada, and France.
2 Information on the G7 nations agreeing on mandatory climate-related disclosure is accessible through G7 nations agree on mandatory climate-related disclosure - Green Central Banking
3 Further information is accessible through the following link: SGX mandates climate and board diversity disclosure
4 This policy brief is accessible through the following link: Shaping high-quality mandatory disclosure
5 Further information is accessible through the following link: Pasar Modal Mendorong Penerapan ESG bagi Pelaku Bisnis di Indonesia
6 This is the mission of the TCFD framework.

Below are four components covered by TCFD Framework that we discuss briefly:



I. Governance

This component is where corporate governance efforts in managing climate-related risks are reported. Investors, debtors, and other stakeholders want to understand the role of the board-level management, such as the board of commissioners and the board of directors, in assessing and managing climate-related risks. Investors need this information to evaluate whether climate-related risks are a top management priority.[7]

II. Strategy

This component elaborates on the company's strategy in dealing with the potential impacts of climate change and how the company takes advantage of the opportunities found in the organization's business, strategy, and financial planning. Investors need to understand how the issue of climate change affects the company's strategy and financial planning in the short, medium, and long term, given that such information can be used to forecast the company's future performance.[7]

III. Risk Management

This component describes the company's process in identifying, assessing, and managing climate-related risks that will or have impacted its finances and operations. Investors and other stakeholders need information on how the company assesses and manages climate-related risks to evaluate the company's overall risk profile and whether the risk assessment process has been integrated with internal risk management processes.[7]

IV. Metrics and Targets

This component covers the achievements and targets for each climate-related issue that has been identified in the risk assessment and opportunity analysis. The company reports quantitative data on its climate-related successes (for example, reduced non-renewable energy use) and future climate-related targets (for example, reducing the use of non-renewable energy in the next five years). Information related to these metrics and targets can provide an overview for investors, debtors, and other stakeholders to assess the company's ability to meet financial obligations, exposure to climate change issues, and performance in managing climate change issues.[7]

7 Further information is accessible through TCFD (2021), *Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures*, https://www.fsb.org/wp-content/uploads/P141021-4.pdf

As an additional reference, the CDP Questionnaire on Climate Change and GRI 2: General Disclosures 2021 have been fully aligned with the recommendations from the TCFD Framework.

More information on the TCFD Framework can be found in the following links:
- Recommendations of TCFD Framework
- Alignment of CDP Questionnaires, GRI Standards, SASB Standards with TCFD Framework

Table of TCFD Components

Governance	Strategy	Risk Management	Metrics and Targets
Disclose the organization's governance around climate-related risks and opportunities.	Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	Disclose how the organization identifies, assesses, and manages climate-related risks.	Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.
Recommendations			
a. Describe the board's oversight of climate-related risks and opportunities.	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	a. Describe the organization's processes for identifying and assessing climate-related risks.	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.
b. Describe management's role in assessing and managing climate-related risks and opportunities.	b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	b. Describe the organization's processes for managing climate-related risks.	b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.
	c. Describe the resilience of the organization's strategy, considering different climate-related scenarios, including a 2°C or lower scenario.	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.

Please find below an explanation of the preceding TCFD Framework components:

In the table of environmental reporting standards alignment in Chapter 3, the TCFD column will contain the above details with adjustments to the environmental aspects required for sustainability reporting by POJK Number 51/POJK.03/2017.

As an important note, the Governance component in the TCFD is in line with the Sustainability Governance section in POJK Number 51/POJK.03/2017. This section may explain the role of the board-level management in identifying and assessing climate-related risks and opportunities, followed by the part of the management in managing these risks and opportunities in the operations.

5. The Science-Based Targets Initiative (SBTi)

The Science Based Targets Initiative is a collaboration between CDP, the World Wide Fund for Nature (WWF), the World Resources Institute (WRI), and the United Nations Global Compact (UNGC) that was inaugurated in 2015. The SBTi aims to assist companies in setting targets for greenhouse gas emissions reduction based on scientific recommendations, assist companies in making the transition to a low-carbon economy by improving their competitive advantages, prepare companies for policy developments and market demands, and meet stakeholders' expectations regarding long-term business sustainability.[8]

In October 2021, SBTi published the world's first Net Zero Standard. The framework supports the Paris Agreement's target to limit the increase in global temperature to below 1.5 degrees Celsius by providing methods for setting and achieving short-term emission reduction targets, guidelines for Scope 1, Scope 2, and Scope 3 emissions transitioning, and practical good governance implementation. To date, more than 600 companies have made commitments to achieving net zero by 2050.[9]

More information on SBTi can be accessed through the following link: https://sciencebasedtargets.org/

8 Further information is accessible through the following link: https://sciencebasedtargets.org/about-us
9 Further information is accessible through the following link: https://wwf.panda.org/wwf_news/?4113966/SBTi-net-zero

Chapter 2

Environmental Reporting in Indonesia

In 2015, the Climate Conference in Paris (Conference of the Parties, COP 21) led to the Paris Agreement, an international agreement ratified by 196 countries to limit global temperature rise to below 2 degrees Celsius, or preferably below 1.5 degrees Celsius, from pre-industrial level. [10]

The Indonesian Government has ratified the Paris Agreement by showing commitment to reducing greenhouse gas emissions by 29% on its own and 41% with international support by 2030. Indonesia reiterated this commitment at COP 26 in Glasgow, Scotland, in 2021. In general, COP 26 called on all countries to achieve net zero emissions by the middle of the century through deforestation reduction, global carbon market regulations, climate financing for developing countries, and technology transfers such as accelerating the transition to electric vehicles.[11] The Indonesian Government is committed to realizing these recommendations and is expected to achieve the target of net zero emissions by 2060 or sooner. [12]

Recognizing the critical role of various stakeholders, the Indonesian Government has issued several regulations to encourage and coordinate contributions from different stakeholders, especially the private sector. The regulations and initiatives described below are existing regulations aligned with the sustainability reporting required by POJK 51/POJK.03/2017 and existing international environmental standards and frameworks (see Chapter 1).

Below are the national regulations or reporting mechanisms that can be used as references in preparation for corporate sustainability reporting:

1. Sustainability Report as Required by the Indonesian Financial Services Authority (OJK)

A sustainability report describes the company's impact, strategy, and performance related to economic, social, environmental, and corporate governance issues by sustainability principles. In the context of Indonesia, the report is developed under Appendix II of POJK Number 51/POJK.03/2017 issued by the Indonesian Financial Services Authority. This guidance was prepared to harmonize the POJK Number 51/POJK.03/2017 with national and international standards (see Chapter 1).

More detailed instructions can be found in the Financial Services Authority Circular Letter (SEOJK) Number 16/SEOJK.04/2021 on the Form and Content of Annual Reports of Issuers or Public Listed Companies as the derivative regulation of POJK Number 51/POJK.03/2017.

10 Further information on Paris Agreement is accessible through the following link: https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement

11 Ringkasan hasil COP 26 Glasgow dapat dilihat pada: https://grafis.tempo.co/read/2855/poin-penting-cop26-glasgow

12 Komitmen Pembangunan Netral Karbon 2060 ini dapat dilihat dalam siaran pers Kementerian Lingkungan Hidup pada bulan Juli 2021: http://ppid.menlhk.go.id/berita/siaran-pers/6068/menteri-lhk-kepentingan-nasional-menuju-netral-karbon-2060-tanggung-jawab-bersama

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2. Corporate Environmental Performance Rating Program (PROPER) by the Indonesian Ministry of Environment and Forestry (MoEF)

PROPER is an environmental reporting mechanism as part of corporate responsibility and an effort to manage and monitor potential environmental impacts in the future. PROPER is regulated in the Minister of Environment and Forestry Regulation No.1/2021 on the Corporate Environmental Performance Rating Program.

There are seven reports to be prepared by companies under PROPER

- RKL-RPL (Environmental Management Plan – Environmental Monitoring Plan) Report;
- Water Pollution Control Report;
- Water Source Maintenance Report;
- Air Pollution Control Report;
- Hazardous and Toxic Waste Management Report;
- Land Damage Control Report (exclusively for the mining sector);
- Waste Management Report.

The PROPER assessment provides five ratings: gold, green, blue, red, and black. Gold PROPER and green PROPER are given to companies that consistently demonstrate environmental responsibility and provide added value to natural resources management, energy conservation, and community development. Meanwhile, the blue PROPER is given to companies complying with their environmental management efforts by the applicable regulations. Meanwhile, red PROPER is assigned to companies that have not made environmental management efforts as required. The lowest rating, black PROPER, is given to companies that have shown negligence with the potential to cause environmental pollution. A summary of the PROPER assessment can be seen in the following table:

Gold PROPER **Green PROPER**	Companies that have provided added value to natural resources management, energy conservation, and community development.
Blue PROPER	Companies that have shown compliance in their environmental management efforts by the applicable regulations.
Red PROPER	Companies that have not made environmental management efforts as required.
Black PROPER	Companies that have shown negligence with the potential to cause environmental pollution.

In sustainability reporting, there are several environmental aspects required by PROPER which are in line with the environmental aspects required by POJK Number 51/POJK.03/2017, as follows:

- Environmental cost incurred by the company
- Raw materials
- Energy
- Biodiversity
- Emissions
- Waste
- Water

3. National Action Plan for Sustainable Development Goals (NAP-SDG) by the Indonesian Ministry of National Development Planning (Bappenas)

This document can be used as a reference in preparing a sustainability report to complete the national and global SDG indicators (See Chapter 1). Thus, the achievement of NAP-SDG is a national development priority in line with the National Medium-Term Development Plan (RPJMN).

A summary of SDG targets and indicators adapted to Indonesia's context and agreed upon by the Ministry of National Development Planning (Bappenas) and the SDG Secretariat can be accessed through the following link: https://sdgs.bappenas.go.id/dashboard/

4. Indonesian Green Taxonomy

The green taxonomy is a document released by the Indonesian Financial Services Authority (OJK) and eight ministries to reaffirm Indonesia's commitment to climate change mitigation efforts at COP 26 Glasgow, Scotland. This document serves as a reference for the financial services sector in understanding the relationship between environmental management, and the financial aspect of environmental management. The financial services sector must categorize environmental management plan as part of the investment or credit disbursement and monitoring to prevent inaccurate reporting of environmental activities (greenwashing). Thus, the green taxonomy is expected to accelerate the implementation of sustainable finance in Indonesia.

The green taxonomy is structured based on the Indonesian Standard Industrial Classification (KBLI), ASEAN Common Industrial Classification (ACIC), and the International Standard Industrial Classification (ISIC). The green taxonomy is categorized into three criteria, namely green (comply with the national and international standards, and provide positive impacts to the environment), yellow (at the minimum threshold of compliance), and red (do a significant harm to the environment).[13]

13 Indonesia Green Taxonomy https://www.ojk.go.id/keuanganberkelanjutan/Uploads/Content/Regulasi/Regulasi_22012011321251.pdf

Further information on Indonesian Green Taxonomy Edition 1.0 - 2022 can be found in the following link: Indonesia Green Taxonomy Edition 1.0 -2022

Below is an example of Green Taxonomy reporting for Oil Palm Plantations:

Information	Description
KBLI Code	01262
NDCs	Forestry
KBLI level 1	Agriculture, Forestry, and Fishing
KBLI level 2	Crops, Farming, Hunting, and Related Activities
KBLI level 3	Annual Crops Agriculture
KBLI level 4	*Oleaginous* Fruit Plantation
KBLI level 5	Oil Palm Fruit Plantation
Definition	Activities related to oil palm production from the beginning (land preparation) to the end (oil palm fruit processing).
Green	Acquiring national and international certificates, such as: Indonesian Sustainable Palm Oil (ISPO) Roundtable on Sustainable Palm Oil (RSPO)
Yellow	Benefits are determined based on environmental assessment under national standards, such as: 1. ISPO certification implementation. 2. Acquiring Plantation Business Assessment (Plantation Class Document) issued by a Regent or Governor (as authorized). 3. ….
Red	When the criteria for Yellow and Green are not met

Chapter 3

Technical Guidelines for Environmental Data Presentation

Disclosure of environmental, social, and governance (ESG) aspects is a priority for the Indonesian Government to manage climate-related risks, improving social and ecological impacts.[14] This technical guideline is prepared based on the sustainability reporting guidelines in Appendix II to the Financial Services Authority Regulation Number 51/POJK.03/2017. Financial Services Institutions—both banks and non-banks—as well as issuers and public listed companies are expected to present a sustainability report which at least contains the following information:

1. Description of sustainability strategy;
2. Overview of sustainability performance;
3. Brief company profile of the financial services institution, issuer, or public listed company;
4. Message from the board of directors;
5. Sustainability governance;
6. Sustainability performance;
7. Written verification from an independent party, if any.

This technical guideline will provide an overview of the information that needs to be reported by financial services institutions, issuers, and public listed companies in their sustainability reports. To assist companies in preparing a sustainability report that is in line with the applicable regulations in Indonesia as well as with international standards and frameworks, below we present each environmental aspect that is aligned with the abovementioned international standards and national laws with detailed reporting instructions:

14 Sustainable Finance Roadmap Phase II (2021–2025) by OJK: Sustainable Finance Roadmap Phase II (2021-2025).pdf (ojk.go.id)

A. Environmental Cost Reporting

Environmental Cost

Alignment of POJK 51/POJK.03/2017 with
PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Environmental Cost	• Environmentally Friendly Certification • Energy Efficiency • Emissions Reduction • Reduction and Reuse of Hazardous and Toxic Waste • Water Efficiency and Water Pollution Load Reduction • Biodiversity	**Climate Change Questionnaire** **C2 – Risks and Opportunities** C2.1b, C2.3, C2.3a, C2.3b, C2.4, C2.4a **C3 – Business Strategy** C3.4, C3.5, C3.5a **C4 – Targets and Performance** C4.2b, C4.3b, C4.3c **C8 – Energy** C8.1, C-CG8.5a **C9 – Additional Metrics** C-EU9.5a, C-EU9.5b, C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6, C-CE9.6a/C-CG9.6a/C-CH9.6a/C-CN9.6a/C-RE9.6a/C-CO9.6a/C-EU9.6a/C-OG9.6a/C-MM9.6a/C-ST9.6a/C-TO9.6a/C-TS9.6a, C-CN9.7	**GRI 201–2:** Financial implications and other risks and opportunities due to climate change	**Report if any of the following is implemented:** **SDG 12: Responsible consumption and production** **12.6.1(a)** Number of companies implementing SNI ISO 14001 certification. **Most relevant indicator:** **13: Climate action** **13.a.1.(a)** The amount of budget tagged for climate action.	Describe the components below in the context of environmental cost: **1. Strategy** a) Climate-related risks and opportunities over the short, medium, and long term. b) Impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	• The points in the PROPER report refer to the environmental cost incurred in every aspect related to water, energy, emission, raw material, biodiversity, and waste • According to Organization for Economic Cooperation and Development (2003), the environmental cost is the costs incurred by companies for the prevention and mitigation of impacts from the company's economic activities on natural resources and ecological carrying capacity.

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		C11 – Carbon Pricing C11.1, C11.1a, C11.1b, C11.1c, C11.1d, C11.2, C11.2a, C11.3, C11.3a. **C12 - Engagement** C12.3c **C14 – Portfolio Impact** C-FS14.0 **FW-FS – Forests and Water Security (Financial Services Sector)** FW-FS2.3, FW-FS2.3a, FW-FS2.4, FW-FS2.4a, FW-FS3.1, FW-FS4.3, FW-FS4.3a, FW-FS5.2, FW-FS5.2a, FW-FS5.2b **Water Security Questionnaire** **W2 – Business Impacts** W2.1, W2.1a, W2.2, W2.2a, W2.2b **W4 – Risks and Opportunities** W4.1, W4.1a, W4.1b, W4.1c, W4.2, W4.2a, W4.2b, W4.2c W4.3, W4.3a, W4.3b **W6 – Governance** W6.6 **W7 – Business Strategy** W7.2, W7.4			**2. Metrics & Targets** a) The metrics used to assess climate-related risks and opportunities. b) The targets used to manage climate-related risks and opportunities and performance against targets.	• In the reporting of SDGs indicators, the "cost" incurred refer to the following activities: 1. Energy efficiency 2. Use of renewable energy 3. Environmental audit 4. Hazardous and toxic waste disposal sites management 5. Environmental certification, etc.

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		Forests Questionnaire **F1 – Current State** F1.6, F1.6a **F3 – Risks and Opportunities** F3.1, F3.1a, F3.1b, F3.1c, F3.2, F3.2a **F6 – Implementation** F6.10b **F9 – Current State (Mining and Metal Sector)** F-MM9.5 / F-CO9.5, F-MM9.5a / F-CO9.5a, F-MM9.6 / F-CO9.6, F-MM9.6a / F-CO9.6a. **F11 – Impact, Risks, and Opportunities (Mining and Metal Sector)** F-MM11.2 / F-CO11.2, F-MM11.2a / F-CO11.2a F-MM11.3 / F-CO11.3, F-MM11.3a / F-CO11.3a				

Reporting Instructions:

a. Explain how the company identifies activities associated with climate-related risks against the company's finances.
b. List every environmental impact prevention and control activity, such as energy efficiency, use of renewable energy, low carbon product certification, environmental audit, hazardous and toxic waste management, waste recycling, and reuse.
c. For each of these activities, provide relevant information: a) the scope in which the activity occurs, b) the type of potential risks if a company fails to manage such impact (such as physical risk, reputational risk, regulatory risk, market risk), c) costs incurred by the company in the last 3 (three) years, d) how the company calculates environmental costs (such as the accounting method used).
d. All financial data presented must match the financial data presented in the Annual Report for the reporting year.
e. If possible, compare the budget set with the actual costs incurred.

Table 1. Example of Environmental Cost Data Presentation

Activity	2019		2020		2021		Description of The Use of Environmental Cost	The Methodology to Estimate Environmental Cost	Potential Risks
	Initial Budget (Rupiah)	Actual Cost Incurred (Rupiah)	Initial Budget (Rupiah)	Actual Cost Incurred (Rupiah)	Initial Budget (Rupiah)	Actual Cost Incurred (Rupiah)			
The shift from fossil energy to solar energy							Example: All operational areas in Java and Bali have shifted to solar energy since 2020, producing … GJ per year		
.....									
Total environmental expenditure (in Rupiah)									

B. Environmentally Friendly Material Reporting

The Use of Environmentally Friendly Material

Alignment of POJK 51/POJK.03/2017 with
PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Description of the use of environmentally friendly material, such as recycled material.	• Environmentally Friendly Product Certification • Green Building Certification • Life Cycle Assessment	**Climate Change Questionnaire** **C4 – Targets and Performance** C4.2a, C4.3b, C4.5, C4.5a **C6 – Emissions Data** C6.5 **C8 - Energy** C8.2i **C9 – Additional Metrics** C-TO9.3/C-TS9.3, C-RE9.9, C-RE9.9a, C-CN9.10/C-RE9.10, C-CN9.10a/C-RE9.10a, C-CN9.11/C-RE9.11. **C12 - Engagement** C12.2a	**GRI 301–1:** Materials used by weight or volume **GRI 301–2:** Recycled input materials used **GRI 301–3:** Reclaimed products and their packaging materials	**SDG 12: Responsible consumption and production** **12.7.1.(a)** The number of environmentally friendly products registered and listed in the procurement of goods and services by the government	Describe the components below in the context of the use of environmentally friendly material: **Metrics & Targets** a) The metrics used to assess climate-related risks and opportunities. b) Scope 1, Scope 2, Scope 3 greenhouse gas (GHG) emissions and the related risks. c) The targets used to manage climate-related risks and opportunities and performance against targets.	The points in the PROPER document refer to the RKPL document that contains a summary of efforts or activities by the company about environmentally friendly raw materials for gold and green rating. GRI 301–1 includes disaggregated data on environmentally friendly materials other than recycled materials reported in GRI 301–2.

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		Water Security Questionnaire **W5 – Facility-level Accounting** W5.1, W5.1a **Forests Questionnaire** **F6 - Implementation** F6.1, F6.1a, F6.1b, F6.3, F6.3a, F6.4, F6.4a, F6.5, F6.5a, F6.5b				

Reporting Instructions:

a. Explain how the company identifies activities related to the use of environmentally friendly materials.
b. Include certificates on using environmentally friendly materials, such as ecologically friendly product certification, green building certification, life cycle assessment. Companies can also include certificates that are relevant to the company's sector.
c. For each of these activities, provide relevant information: a) The type of material used, b) The scientific reference used by the company in determining environmentally friendly materials, c) How the company makes the claims that the material is environmentally friendly, d) The methodology used in calculating the use of environmentally friendly material (such as the metrics used), e) Volume and percentage of environmentally friendly materials used.

Table 2. Example of the Use of Environmentally Friendly Material Data Presentation

Certification	The Use of Certificate	How The Material is Environmentally Friendly	Total Volume and Unit of Environmentally Friendly Material Used	Percentage of Certified Production/ Consumption Against Total Company Production/ Consumption	Certificate Issuer	Certificate Validity Period	Scientific References Used to Identify Environmentally Friendly Material
Chain of Custody Certificate - FSC	Example: The company purchased recycled packaging only from suppliers that have been 100% FSC certified		Examples: 2,000 tons	Example: 100%	Example: FSC	Example: 2019-2024	Example: 1. Climate Bonds Taxonomy 2. The IEA Energy Technology Perspectives Clean Energy Technology Guide, etc.
RSPO							
.....							

C. Energy Reporting

1. Amount of Energy Consumption and Energy Intensity

Alignment of POJK 51/POJK.03/2017 with
PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Amount of Energy Consumption and Energy Intensity	Energy Efficiency	**Climate Change Questionnaire** **C8 – Energy** C8.2, C8.2a, C-CE8.2a/C-CH8.2a/C-MM8.2a/ C-ST8.2a, C8.2b, C8.2c, C-CE8.2c, C8.2d, C-CE8.2d, C-CH8.2d, C-EU8.2d, C-MM8.2d, C-ST8.2d, C8.2e, C-TS8.2f, C8.2g, C8.2h, C8.2i, C8.2j, C-CH8.3, C-CH8.3a, C-CH8.3b, C-ST8.3 **C9 – Additional Metrics** C9.1, C-CO9.2a, C-OG9.2a, C-CO9.2b, C-OG9.2b, C-OG9.2c ,C-OG9.2d, C-OG9.2e, C-CH9.3a, C-CO9.3a, C-MM9.3a, C-OG9.3a, C-ST9.3a, C-CO9.3a, C-MM9.3a, C-OG9.3b, C-ST9.3b, C-OG9.3c, C-OG9.3d, C-OG9.3e, C-CO9.4a, C-OG9.8, C-OG9.8a, C-OG9.8b, C-OG9.8c	**GRI 302–1**: Energy consumption within the organization **GRI 302–2**: Energy consumption outside of the organization **GRI 302–3**: Energy intensity	**SDG 7: Affordable and clean energy** **7.1.1.(a)** Electricity consumption per capita. **7.1.2.(b)** The household gas utilization ratio **7.3.1*** Primary energy intensity	Describe the components below in the context of the amount of energy consumption and energy intensity: **Metrics & Targets** a) The metrics used to assess climate-related risks and opportunities.	• In PROPER, the energy efficiency point refers to the RKPL (Environmental Management Plan) document containing a summary of efforts and activities done by the company for gold rating and green rating assessment. • SDG Indicator 12 applies to the electric utility company.

Reporting Instructions:

a. Identify the source of energy for any energy consumption.

Energy Source	
Non-renewable Energy (Fossil)	**Renewable Energy**
Crude oil	Geothermal Power
Coal	Wave Power
Natural gas	Tidal Power
	Hydroelectric Power
	Wind Power
	Solar Power
	Biomass

b. List every activity associated with energy consumption by the company for each energy source, such as power generation, steam, heating, and cooling.

c. For each of these activities, provide relevant information: a) Energy consumption within the organization and energy consumption outside of the organization, b) Energy sources used, c) Amount and intensity of energy consumption for the last 3 (three) years (in the unit used by the company), d) The method used to calculate energy intensity.

Table 3. Example of Energy Consumption Data Presentation

Energy Consumption Activity	Energy Source	Source of Energy (Renewable or Non-renewable)	2019		2020		2021	
			Energy Consumption (GJ/KWH)	Energy Intensity (GJ/ton)	Energy Consumption (GJ/KWH)	Energy Intensity (GJ/ton)	Energy Consumption (GJ/KWH)	Energy Intensity (GJ/ton)
Energy Consumption within the Organization								
Energy consumption for power generation	Coal							
	Biomass							
Energy consumption for heating								
Energy consumption for steam								
Energy consumption for cooling system								
.....								
Energy Consumption Outside of the Organization								
Energy consumption for power generation								

Calculation	Amount	Intensity Calculation
Total Production (ton)	600	Intensity is calculated by dividing "Total Energy Consumption by Production Volume." I = 30 GJ/600 ton = 0.05 GJ/ton
Energy Consumption (Giga Joule)	30	
Intensity (ton/Giga Joule)	0.05	

2. Efforts to Achieve Energy Efficiency Target, Including Renewable Energy Use

Alignment of POJK 51/POJK.03/2017 with PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Efforts to achieve energy efficiency target, including renewable energy use	Energy Efficiency	**Climate Change Questionnaire** **C1 – Governance** C1.3a **C4 – Targets and Performance** C4.2, C4.2a, C4.2b, C-CO4.2d, C-OG4.2d, C4.3, C4.3b, C4.3c, C4.5, C4.5a **C8 – Energy** C8.2h, C8.2i, C8.2j, C8.2k, C-CG8.5, C-CG8.5a, C-TO8.5, C-TS8.5 **C9 – Additional Metrics** C-TO9.3, C-TS9.3, C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6, C-CE9.6a/C-CG9.6a/C-CH9.6a/C-CN9.6a/C-RE9.6a/C-CO9.6a/C-EU9.6a/C-OG9.6a/C-MM9.6a/C-ST9.6a/C-TO9.6a/C-TS9.6a, C-OG9.8, C-OG9.8a, C-OG9.8b, C-OG9.8c, C-RE9.9, C-RE9.9a, CN9.10/C-RE9.10, C-CN9.10a/C-RE9.10a, C-CN9.11/C-RE9.11 **C11 – Carbon Pricing** C11.2, C11.2a, C11.3, C11.3a **C12 – Engagement** C12.3, C12.3a, C-FS12.5	**GRI 302 – 4**: Reduction of energy consumption **GRI 302 – 5**: Reductions in energy requirements of products and services	**SDG 7:** Affordable and clean energy **7.2.1*** Renewable energy mix	Describe the components below in the context of efforts to achieve energy efficiency target: **Metrics & Targets** a) The metrics used to assess climate-related risks and opportunities. c) The targets used to manage climate-related risks and opportunities and performance against targets.	• In PROPER, the energy efficiency point refers to the RKPL (Environmental Management Plan) document that contains a summary of efforts or activities made by the company for gold rating and green rating assessment

Reporting Instructions:

a. Identify energy consumption activities by the company, such as energy use for power generation, heating, cooling, and steam.
b. For each of these activities, provide relevant information: a) Energy efficiency targets set by the company, b) Calculation of the amount of energy consumption saved by the company in the last three years, c) Energy efficiency activities that have been carried out by the company, such as the use of LED lights, switch from diesel engines to electric engines, the use of biomass as alternative energy, d) Energy sources used, e) Disclosure of potential risks if the company is unable to achieve energy efficiency, f) Company's strategies in achieving energy efficiency, g) Transition plan into clean and renewable energy for the short, medium and long-term vision, h) The development of an energy efficiency plan within a substantial period (I.e., in the next five years the company seeks to use 40% clean and renewable energy), i) Estimation of the number of emissions that will or can be reduced through this transition plan to clean and renewable energy.

Table 4. Example of Energy Efficiency Data

Target Setting Year	Target Achievement Year	Energy Efficiency Target	Energy Source	Activities Carried Out about Energy Efficiency	Strategy to Achieve Energy Efficiency	Potential Risks If the Target Is Not Achieved	Transition Plan Towards Clean and Renewable Energy
2020	2025			Use of LED lights at the headquarters			
	...			Switch from diesel engine to electric engine			
	...			Use of oil palm shells as biomass			
..	..			.....			

D. Biodiversity Reporting

1. Information on Activities/Operational Areas that Generate Positive and Negative Impacts on the Environment, Especially Efforts to Improve the Ecosystem Carrying Capacity

Alignment of POJK 51/POJK.03/2017 with
PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Information on activities or operational areas that generates positive and negative impacts on the environment, especially efforts to improve the ecosystem carrying capacity.	Land Damage Control	**Climate Change Questionnaire** **C2 – Risks and Opportunities** C2.3, C2.3a, C2.4, C2.4a **C4 – Targets and Performance** C-AC4.4/C-FB4.4/C-PF4.4, C-AC4.4a/C-FB4.4a/ C-PF4.4a **C12 – Engagement** C-AC12.2/C-FB12.2/C-PF12.2, C-AC12.2a/C-FB12.2a/C-PF12.2a **C13 – Other Land Management Impacts** C-AC13.1/C-FB13.1/C-PF13.1, C-AC13.1a/C-FB13.1a/C-PF13.1a, C-AC13.2/C-FB13.2/C-PF13.2, C-AC13.2a/C-FB13.2a/C-PF13.2a **C15 - Biodiversity** C15.3, C15.4, C15.5	**GRI 304 – 1**: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	**SDG 15: Life on land** **15.1.1*:** Forest area as a proportion of total land area **15.1.2.(a)** Total High Conservation Value (HCV) area **15.2.1.(a)** Number of Forest Management Units (KPH) in the Advanced Category **15.3.1*** Proportion of land that is degraded over a total land area **15.4.2*** Mountain green cover index	Describe the components below in the context of operational areas that generate positive and negative impacts on the environment (biodiversity): **1. Strategy** a) Climate-related risks and opportunities over the short, medium, and long term. b) Impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	In the PROPER document, land damage control applies to mining businesses.

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		FW-FS – Forests and Water Security (Financial Service Sector) FW-FS2.3, FW-FW2.3a, FW-FS2.4, FW-FS2.4a, FW-FS3.3, FW-FS3.3a, FW-FS4.3, FW-FS4.3a, FW-FS4.4, FW-FS4.4a, **Water Security Questionnaire** **W2 – Business Impacts** W2.1, W2.1a, W2.2, W2.2b **W3 – Procedures** W.CH3.1a, W-EU3.1, W-EU3.1a, W-FB3.1, W-FB3.1a, W-OG3.1, W-OG3.1a, W-MM3.2a, **W4 – Risks and Opportunities** W4.1b, W4.1c, W4.2, W4.2a, W4.3, W4.3a **W6 – Governance** W6.1, W6.1a, W6.2, W6.2a, W6.2b, W6.3, W6.4, W6.4a, W6.5, W6.5a, W6.6 **W7 – Business Strategy** W7.3a, W7.4 **W8 – Targets** W8.1a, W8.1b **Forests Questionnaire** **F0 – Introduction (Mining and Metal Sector)** F-MM0.6/F-CO0.6, F-MM0.7a/F-CO0.7a				

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		F1 – Current State F1.3, F1.4, F1.7 **F2 - Procedures** F2.1, F2.1a **F3 – Risks and Opportunities** F3.1, F3.1b, F3.2, F3.2a **F4 – Governance** F4.3, F4.4, F4.5, F4.5a, F4.5b, F4.6, F4.6a, F4.6b **F5 – Business Strategy** F5.1 **F6 – Implementation** F6.1, F6.1a, F6.2, F6.2a, F6.3, F6.3a, F6.4, F6.4a, F6.5, F6.5a, F6.6, F6.6a, F6.7, F6.8, F6.9, F6.10, F6.11, F6.11a **F10 - Procedures (Mining and Metal Sector)** F-MM10.1/F-CO10.1, F-MM10.1a/F-CO10.1a, F-MM10.2/F-CO10.2, F-MM10.2a/F-CO10.2a **F11 – Impact, Risks and Opportunities (Mining and Metal Sector)** F-MM11.2 / F-CO11.2 F-MM11.2b / F-CO11.2b F-MM11.3 / F-CO11.3 F-MM11.3a / F-CO11.3a				

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		F12 – Governance (Mining and Metal Sector) F-MM12.1b / F-CO12.1b, F-MM12.4 / F-CO12.4, F-MM12.4a / F-CO12.4a, F-MM12.5 / F-CO12.5, F-MM12.5a / F-CO12.5a **F13 – Business Strategy (Mining and Metal Sector)** F-MM13.1 / F-CO13.1 **F14 – Implementation (Mining and Metal Sector)** F-MM14.1 / F-CO14.1, F-MM14.1a / F-CO14.1a, F-MM14.2 / F-CO14.2, F-MM14.3 / F-CO14.3, F-MM14.3a / F-CO14.3a, F-MM14.4 / F-CO14.4, F-MM14.4a / F-CO14.4a, F-MM14.5 / F-CO14.5, F-MM14.5a / F-CO14.5a, F-MM14.6 / F-CO14.6, F-MM14.6a / F-CO14.6a, F-MM14.7 / F-CO14.7, F-MM14.7a / F-CO14.7a, F-MM14.8 / F-CO14.8, F-MM14.8a/ F-CO14.8a				

Reporting Instructions:

a. Explain how the company identifies operational activities that positively and negatively impact the environment.
b. List every environmental impact prevention and management activity, such as planting trees in operational areas, etc.
c. For each of these activities, provide relevant information: a) Area coverage of the activity, as well as the estimated distance between the operational area and areas protected by the MoEF, b) Biodiversity affected by the company's activities, c) Description of the potential risks occurring from the company's operational activities (such as physical risk, reputational risk, regulatory risk, market risk, etc.).

Table 5. Example of Data Presentation on Activities of Operational Areas that Generate Positive and Negative Impact on the Environment

Area Coverage	City/Regency and Province	Company's Activity	Size of the Area with Potential Impact on Biodiversity	Potential Biodiversity Affected	Potential Risks
.....		...			

2. Impact from Operational Areas Located Near/Within a Conservation Area or Area Containing Biodiversity

Alignment of POJK 51/POJK.03/2017 with PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
The impact from operational areas located near or within a conservation area or area containing biodiversity.	• Land damage control • Biodiversity protection	**Climate Change Questionnaire** **C2 – Risks and Opportunities** C2.3, C2.3a **C4 – Targets and Performance** C-AC4.4/C-FB4.4/C-PF4.4, C-AC4.4a/ C-FB4.4a/C-PF4.4a **C15 - Biodiversity** C15.3 **Water Security Questionnaire** **W2 – Business Impacts** W2.1, W2.1a **W4 – Risks and Opportunities** W4.1, W4.1b, W4.2, W4.2a, W4.3a **W6 – Governance** W6.6 **W7 – Business Strategy** W7.1, W7.3b, W7.4	**GRI 304 – 2:** Significant impacts of activities, products, and services on biodiversity.	**SDG 14: Life below water** 14.4.1* Proportion of fish stocks within biologically sustainable levels. **SDG 15: Life on land** **15.3.1*** Proportion of land that is degraded over a total land area **15.7.1.(a)** The number of illegal Wild Plants and Animals hunting or trading cases.	Describe the components below in the context of the impacts from operational areas within a conservation area or area containing biodiversity: **1. Strategy** a) Climate-related risks and opportunities over the short, medium, and long term. b) Impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	In PROPER, the biodiversity protection point refers to the RKPL (Environmental Management Plan) document containing a summary of efforts or activities made by the company for gold rating and green rating assessment.

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		Forests Questionnaire **F1 – Current State** F1.6, F1.6a, F1.7 **F2 - Procedures** F2.1, F2.1a **F3 – Risks and Opportunities** F3.1, F3.1b **F5 – Business Strategy** F5.1 **F6 - Implementation** F6.4, F6.4a, F6.6, F6.6a, F6.7, F6.8, F6.9, F6.10, F6.11, F6.11a **F8 – Barriers and Challenges** F8.1 **F10 - Procedures (Mining and Metal Sector)** F-MM10.1/F-CO10.1, F-MM10.1a/F-CO10.1a, F-MM10.2/F-CO10.2, F-MM10.2a/F-CO10.2a **F11 – Impact, Risks, and Opportunities (Mining and Metal Sector)** F-MM11.2 / F-CO11.2 F-MM11.2b / F-CO11.2b F-MM11.3 / F-CO11.3 F-MM11.3a / F-CO11.3a				

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		F13 – Business Strategy (Mining and Metal Sector) F-MM13.1 / F-CO13.1 **F14 – Implementation (Mining and Metal Sector)** F-MM14.1 / F-CO14.1, F-MM14.1a / F-CO14.1a, F-MM14.2 / F-CO14.2, F-MM14.3 / F-CO14.3, F-MM14.3a / F-CO14.3a, F-MM14.4 / F-CO14.4, F-MM14.4a / F-CO14.4a, F-MM14.5 / F-CO14.5, F-MM14.5a / F-CO14.5a, F-MM14.6 / F-CO14.6, F-MM14.6a / F-CO14.6a, F-MM14.7 / F-CO14.7, F-MM14.7a / F-CO14.7a, F-MM14.8 / F-CO14.8, F-MM14.8a / F-CO14.8a				

Reporting Instructions:

a. Explain how the company identifies operational activities that positively and negatively impact the environment.
b. List every environmental impact prevention and management activity.
c. For each of these activities, provide relevant information: a) Area coverage of the activity based on operational area, b) Impacts from company's activities, c) Description of company's activities in the said area, d) Description of the company's strategy in reducing and managing impacts to biodiversity.

Table 6. Example of Data Presentation on Operational Areas Near Conservation Areas

Area Coverage	City/Regency and Province of Operational Area	Area Size (hectare)	Nearest Protected Area Based on MoEF Regulation	Distance to Conservation Area (km)	Description of Company Activity	Impacts to Biodiversity	Strategy to Manage Related Impacts
…					…	…	…

3. Efforts to Conserve Biodiversity, Including Flora or Fauna Species Protection

Alignment of POJK 51/POJK.03/2017 with
PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Efforts to Conserve Biodiversity, Including Flora or Fauna Species Protection	• Land Damage Control • Biodiversity Protection	**Climate Change Questionnaire** **C4 – Targets and Performance** C-AC4.4/C-FB4.4/C-PF4.4, C-AC4.4a/C-FB4.4a/C-PF4.4a **C9 – Additional Metrics** C9.1 **C15 - Biodiversity** C15.1, C15.2, C15.3, C15.4, C15.5	**GRI 304 – 3:** Habitats protected or restored **GRI 304 – 4:** IUCN Red List species and national conservation list species with habitats in areas affected by operations.	**SDG 11: Sustainable cities and communities** **11.4.1.(a)** Total per capita expenditure on preserving, protecting, and conserving all cultural and natural heritage.	Describe the components below in the context of efforts made for biodiversity conservation: **Metrics & Targets** a) The metrics used to assess climate-related risks and opportunities.	• The Land Damage Control point refers to the revegetation done by the company as part of the conservation effort.

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		FW-FS – Forests and Water Security (Financial Services Sector) FW-FS2.3, FW-FW2.3a, FW-FS2.4, FW-FS2.4a, FW-FS3.3, FW-FS3.3a, FW-FS4.3, FW-FS4.3a, FW-FS4.4, FW-FS4.4a, **Water Security Questionnaire** **W7 – Business Strategy** W7.1, W7.3b, W7.4 W8 – Targets W8.1, W8.1a, W8.1b **Forests Questionnaire** **F1 – Current State** F1.3, F1.4 **F2 - Procedures** F2.1, F2.1a **F3 – Risks and Opportunities** F3.1, F3.1b **F4 – Governance** F4.3, F4.4, F4.5, F4.5a, F4.5b, F4.6, F4.6a, F4.6b **F5 – Business Strategy** F5.1		**SDG 14: Life below water** **14.2.1*** The implementation of ecosystem-based approaches to managing marine areas **14.2.1.(a)** The sustainable management of Eleven Indonesian Fisheries Management Areas (WPPN RI) **14.5.1*** Coverage of protected areas about marine areas **SDG 15: Life on land** **15.4.1*** Coverage by protected areas of important sites for mountain biodiversity. **15.a.1.(a)** Official development aid for biodiversity conservation and sustainable utilization **15.5.1*** IUCN Red list index	b) The targets used to manage climate-related risks and opportunities and performance against targets.	• The Biodiversity Protection point refers to the RKPL (Environmental Management Plan) document containing a summary of efforts or activities made by the company for gold rating and green rating assessment.

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		F6 - Implementation F6.4, F6.4a, F6.6, F6.6a, F6.7, F6.8, F6.9, F6.10, F6.11, F6.11a **F8 – Barriers and Challenges** F8.2 **F10 - Procedures (Mining and Metal Sector)** F-MM10.1/F-CO10.1, F-MM10.1a/F-CO10.1a, F-MM10.2/F-CO10.2, F-MM10.2a/F-CO10.2a F-MM10.3/F-CO10.3, F-MM10.3a/F-CO10.3a **F11 – Impact, Risks and Opportunities (Mining and Metal Sector)** F-MM11.2 / F-CO11.2 F-MM11.2b / F-CO11.2b F-MM11.3 / F-CO11.3 F-MM11.3a / F-CO11.3a **F12 – Governance (Mining and Metal Sector)** F-MM12.1b / F-CO12.1b, F-MM12.4 / F-CO12.4, F-MM12.4a / F-CO12.4a, F-MM12.5 / F-CO12.5, F-MM12.5a / F-CO12.5a				

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		F13 – Business Strategy (Mining and Metal Sector) F-MM13.1 / F-CO13.1 **F14 – Implementation (Mining and Metal Sector)** F-MM14.1 / F-CO14.1, F-MM14.1a / F-CO14.1a, F-MM14.2 / F-CO14.2, F-MM14.3 / F-CO14.3, F-MM14.3a / F-CO14.3a, F-MM14.4 / F-CO14.4, F-MM14.4a / F-CO14.4a, F-MM14.5 / F-CO14.5, F-MM14.5a / F-CO14.5a, F-MM14.6 / F-CO14.6, F-MM14.6a / F-CO14.6a, F-MM14.7 / F-CO14.7, F-MM14.7a / F-CO14.7a, F-MM14.8 / F-CO14.8, F-MM14.8a / F-CO14.8a **F15 – Engagement** F-MM15.1/F-CO15.1, F-MM15.2/F-CO15.2, F-MM15.2a/F-CO15.2a, F-MM15.3/F-CO15.3, F-MM15.3a/F-CO15.3a, F-MM15.5/F-CO15.5, F-MM15.5a/F-CO15.5a				

Reporting Instructions:

a. List every environmental conservation activity, such as conservation of rare flora and fauna, etc.
b. For each of these activities, provide relevant information: a) Area coverage of the activity, b) Environmental conservation (flora and fauna) targets that have been set, c) Status and species of flora and fauna within and near the operational area, d) Flora and fauna status based on the IUCN categories, e) Description of the conservation efforts that have been carried out that have a direct impact on the survival of the flora and fauna, f) Strategy to achieve the conservation targets set by the company.

Table 7. Example of Data Presentation on Efforts to Conserve Biodiversity

Area Coverage	City/Regency and Province of Operational Area	Flora or Fauna Within or Near the Operational Area	Number of Species	Flora and Fauna Status in IUCN List	Conservation Target by the Company	Efforts to Conserve Biodiversity	Strategy to Achieve Conservation Target
....		....	....		....	....	

Notes:

1. Operational area may be located on land and at sea.
2. Protected areas refer to the Minister of Environment and Forestry Regulation Number 8 of 2021 on Forest Management and Preparation of Forest Management Plans, and Forest Utilization in Protection Forest and Production Forest.
3. The scope of impact is the extent and magnitude of the impact resulting from the company's activities in the operational area.
4. IUCN category is an international classification compiled to assist in identifying the status of flora and fauna species in an area. Further information on the IUCN categories for flora and fauna can be accessed through the following link: https://www.iucnredlist.org/
5. Operational area is the coverage of the right over an area legally granted by the Indonesian government to a company to be utilized and managed within a certain period.

E. Emissions Reporting

1. Amount of Greenhouse Gas Emissions and Emissions Intensity

Alignment of POJK 51/POJK.03/2017 with
PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Amount of greenhouse gas emissions and emissions intensity	Air Pollution Control Assessment	**Climate Change Questionnaire** **C0 - Introduction** C-AC0.6/C-FB0.6/C-PF0.6 **C5 – Emissions Methodology** C5.1a, C5.1b, C5.1c, C5.2, C5.3 **C6 – Emissions Data** C6.1, C6.2, C6.3, C6.4, C6.4a, C6.5, C-CG6.6, C-CN6.6/C-RE6.6, C-CG6.6a, C-CN6.6a/C-RE6.6a,C-CN6.6b/C-RE6.6b, C-CN6.6c/C-RE6.6c, C6.7, C6.7a, C-AC6.8/C-FB6.8/C-PF6.8, C-AC6.8a/C-FB6.8a/C-PF6.8a, C-AC6.9/C-FB6.9/C-PF6.9, C-AC6.9a/C-FB6.9a/C-PF6.9a, C6.10, C-CE6.11, C-OG6.12, C-OG6.13, C-ST6.14, C-TS6.15.	**GRI 305–1:** Direct (Scope 1) GHG emissions **GRI 305–2:** Energy indirect (Scope 2) GHG emissions **GRI 305–3:** Other indirect (Scope 3) GHG emissions **GRI 305–4:** GHG emissions intensity **GRI 305–6:** Emissions of ozone-depleting substances (ODS)	**SDG 13**: **Climate action** **13.2.2*** Total greenhouse gas emissions per year **13.2.2.(b)** Greenhouse gas intensity emissions reduction potential Addition: **SDG 9: Industry, innovation, and infrastructure** **9.4.1*** CO2 emission/ greenhouse gas emission per unit of value-added from the manufacturing industry	Describe the components below in the context of amount of greenhouse gas emissions and emissions intensity: **Metrics & Targets** b) Scope 1, Scope 2, Scope 3 greenhouse gas (GHG) emissions and the related risks.	

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		C7 – Emissions Breakdown C7.1, C7.1a, C-CO7.1b, C-EU7.1b, C-OG7.1b, C7.2, C7.3, C7.3a, C7.3b, C7.3c, C-AC7.4/C-FB7.4/C-PF7.4, C-CE7.4/C-CH7.4/C-EU7.4/C-MM7.4/C-OG7.4/C-ST7.4/C-TO7.4/C-TS7.4, C-AC7.4a/C-FB7.4a/C-PF7.4a, C-AC7.4b/C-FB7.4b/C-PF7.4b, C7.5, C7.6, C7.6a, C7.6b, C7.6c, C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7, C-CH7.8, C-CH7.8a, C-TO7.8, C7.9, C7.9a, C7.9b, C-CG7.10. **C8 - Energy** C8.2e. **C10 – Verification** C10.1, C10.1a, C10.1b, C10.1c **C14 – Portfolio Impact** C-FS14.1, C-FS14.1a, C-FS14.1b, C-FS14.2, C-FS14.2a, C-FS14.2b, C-FS14.2c, C-FS14.2d SC – Supply Chain SC1.1, SC4.1a, SC4.2c **Forests Questionnaire** **SF – Supply Chain** SF 3.1, SF 3.1a	**GRI 305–7:** Nitrogen oxides (NOx), sulfur oxides (Sox), and other significant air emissions	**9.4.1.(a)** Greenhouse gas emissions reduction in the industry sector **9.4.1.(b)** Industry emissions intensity **12.4.1.(b)** Percentage of ozone-depleting material consumption reduction from baseline **SDG 11: Sustainable cities and communities** **11.6.2.(a)** Annual average of particulate matter (PM) 10		

Reporting Instructions:

a. Explain how the company identifies the emission generated within 3 (three) scopes, as follows:

Scope 1: Direct Greenhouse Gas Emissions	Emissions directly generated by the company, such as electricity, heat, cooling, and steam, emissions from production.
Scope 2: Indirect Emissions	Emissions are generated from consumption outside of the company, such as electricity purchases from the state-owned power companies.
Scope 3: Other Indirect Emissions	Emissions are generated by other parties within the company's supply chain, from upstream to downstream, such as the emission generated by suppliers and wastewater treatment by the third parties.

b. For each of these activities, provide relevant information: a) The emissions covered in the report, such as Scope 1, Scope 2, and Scope 3, b) Present the activities within Scope 3 separately from the activities within Scope 1 and Scope 2, c) The methodology used to account the emission generated, d) The total emission from energy use in Ton CO_2 equivalent (tCO_2e), e) Total emission generated by the company outside of energy use within the last 3 (three) years.

c. For the calculation of the emissions generated for every Scope, please refer to https://ghgprotocol.org/corporate-standard

Calculation	Intensity Calculation
Total Production (in ton)	20
1.5 Scope 1 Emissions (in Ton CO_2e)	10
Intensity (Ton CO_2e per ton)	1.5 tCO_2e per ton

d. Companies that are disclosing Sustainability Report for the first time can focus on reporting Scope 1 and Scope 2 emissions from energy use (including electricity purchased by state-owned power companies) within the company.

e. The following gases are included in the calculation: CO_2, CH_4, N_2O, HFC, PFC, SF_6, NF_3. The company may also have Nitrogen Oxide (NOx), Sulfur Oxide (SOx), and other significant air emissions, if any.

Table 7A. Example of Data Presentation on Emissions (Scope 1 and Scope 2)

Greenhouse Gas Emissions Scope	Emissions Source			Emissions Accounting Methodology	Unit (tCO_2e)	Total Emissions		
	Operational Area	Company Activity	Facility-Level Emissions			2019	2020	2021
Scope 1	...		...		tCO_2e			
.....	...		...		tCO_2e			
Scope 2	...		...		tCO_2e			
....	...		...		tCO_2e			
Total Scope 1 and Scope 2 Emissions					tCO_2e			

Table 7B. Example of Data Presentation on Total Scope 3 Emissions

Activities Associated with Scope 3 Emissions	Relevance	Emissions Accounting Methodology	Unit (tCO_2e)	Total Emissions		
				2019	2020	2021
Purchased Goods and Services	Relevant calculated; Relevant, not calculated; Not relevant, calculated; Not relevant, the explanation provided; Not evaluated.		tCO_2e			
	...		tCO_2e			
.....	...		tCO_2e			
Total Scope 3 Emissions			tCO_2e			

Table 7C. Example of Data Presentation on Emissions Intensity

Greenhouse Gas Emissions Scope	Unit (tCO2e/ton)	Total Emission Intensity			Emission Intensity Calculation Methodology
		2019	2020	2021	
Scope 1	tCO_2e/ton				
Scope 2	tCO_2e/ton				
Scope 3	tCO_2e/ton				
SF Emission	tCO_2e/ton				

2. Efforts to Achieve Emissions Reduction Target

Alignment of POJK 51/POJK.03/2017 with
PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Efforts to achieve emissions reduction target	Emission Reduction	**Climate Change Questionnaire** **C3 – Business Strategy** C3.1, C3.2, C3.2a **C4 – Targets and Performance** C4.1, C4.1a, C4.1b, C4.1c, C4.2, C4.2a, C4.2b, C4.2c, C4.3, C4.3a, C4.3b, C4.3c, C4.5, C4.5a, C-CO4.6/C-EU4.6/C-OG4.6, C-CO4.7/C-OG4.7, C-CO4.7a/C-OG4.7a, C-CO4.7b/C-OG4.7b, C-CO4.8/C-OG4.8, C-CE4.9/C-ST4.9	**GRI 305 – 5:** Reduction of GHG emissions	**SDG 13**: **Climate action** **13.2.2.(a)** Greenhouse gas emission reduction potential **13.2.1*** The realization of greenhouse gas (GHG) inventory, GHG emissions monitoring, reporting, and verification reported in the Biennial Update Report (BUR) and National Communications	Describe the components below in the context of efforts to achieve emissions reduction target:	The emission reduction point refers to the RKPL (Environmental Management Plan) document containing a summary of efforts and activities made by the company for gold and green rating assessment

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		C6 – Emissions Data C-CG6.6, C-CG6.6a, C-CN6.6/C-RE6/6, C-CN6.6a/C-RE6.6a, C-AC6.9/C-FB6/9/ C-PF6/9 **C7 – Emissions Breakdown** C7.9, C7.9a, C7.9b, C-CG7.10 **C8 – Energy** C8.2e **C11 – Carbon Pricing** C11.1, C11.1a, C11.1b, C11.1c, C11.1d, C11.2, C11.2a, C11.3, C11.3a **C12 – Engagement** C12.2, C12.2a, C-AC12.2/C-FB12.2/C-PF12.2, C-AC12.2a/C-FB12.2a/C-PF12.2a, C-AC12.2b/C-FB12.2b/C-PF12.2b, C12.3, C12.3a, C12.3b, C-FS12.5 **C14 – Portfolio Impact** C-FS14.3, C-FS14.3a **SC – Supply Chain** SC1.1, SC1.2, SC4.1a, SC4.2a, SC4.2b, SC4.2c, SC4.2d, SC4.2e **Forests Questionnaire** **F1 – Current State** F1.7 **F2 – Procedures** F2.1, F2.1a, F2.2, F2.2a			**1. Strategy** a) Impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning. b) The resilience of the organization's strategy, considering different climate-related scenarios, including a 2°C or lower scenario. **2. Metrics & Targets** a) The metrics used to assess climate-related risks and opportunities. b) Scope 1, Scope 2, Scope 3 greenhouse gas (GHG) emissions and the related risks. c) The targets used to manage climate-related risks and opportunities and performance against targets.	

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
		F4 – Governance F4.1, F4.1a, F4.1b, F4.1c, F4.1d, F4.3, F4.3a, F4.5, F4.5a, F4.5b, F4.6, F4.6a, F4.6b **F5 – Business Strategy** F5.1 **F6 - Implementation** F6.1, F6.1a, F6.1b, F6.2, F6.2a, F6.2b, F6.3, F6.3a, F6.4, F6.4a, F6.6, F6.6a, F6.7, F6.7, F6.9, F6.10, F6.10a, F610b, F6.11, F6.11a **F8 – Barriers and Challenges** F8.2 **F14 – Implementation (Mining and Metal Sector)** F-MM14.3 / F-CO14.3, F-MM14.3a / F-CO14.3a, F-MM14.5 / F-CO14.5, F-MM14.5a / F-CO14.5a, F-MM14.7 / F-CO14.7, F-MM14.7a / F-CO14.7a **SF – Supply Chain** SF1.1, SF1.1a, SF1.1b, SF2.1, SF 3.1, SF 3.1a				

Reporting Instructions:

a. Explain how the company identifies its greenhouse gas emission reduction targets.
b. For data presentation, please provide relevant information: a) Emissions covered, such as Scope 1, Scope 2, and Scope 3, b) Emission reduction targets that have been determined along with their estimated achievement timeline, c) The amount of reduction in greenhouse gas emissions in the last 3 (three) years as an impact of energy efficiency, d) Explanation of the potential risks if the company fails to meet the targets, e) A description of the company's strategy in achieving greenhouse gas emission reduction, f) Greenhouse gas emission reduction plans for the medium-term and long-term.

Greenhouse Gas Emissions Scope	Percentage of Emissions Reduction Target	Emissions Reduction Target (tCO_2e)	Target Achievement Year	Total Reduced Emissions (tCO_2e)			Strategy to Achieve Emission Reduction Target	Potential Risk	Emissions Reduction Target (Medium-Term and Long-Term)
				2019	2020	2021			
Scope 1									
Scope 2									
.....									
Total reduced emission									

Notes:

For the relevance column above, use the following descriptions:

1. Relevant, calculated – Relevant to your business, and the relevant emissions have been calculated.
2. Relevant, not calculated – Relevant to your business, but the relevant emissions have not been calculated.
3. Not relevant, calculated – Not an essential aspect of your business, but part of the Scope 3 calculation.
4. Not relevant, the explanation provided – Based on quantitative or qualitative assessment.
5. Not evaluated – Not sure whether it is relevant to your business.

F. Waste and Effluent Reporting

1. Amount of Waste and Effluent Generated by Types

Alignment of POJK 51/POJK.03/2017 with
PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Amount of waste and effluent generated by type	• Water pollution control • Hazardous and toxic waste reduction and utilization • Non-hazardous and toxic waste reduction and utilization	**Climate Change Questionnaire** **C9 – Additional Metrics** C9.1 **Water Security Questionnaire** **W1 – Current State** W1.2b, W1.2i, W1.2j **W4 – Risks and Opportunities** W4.1b, W4.1c **W5 – Facility-level Accounting** W5, W5.1a **SW – Supply Chain** SW3.1	**GRI 306-3:** Waste generated **GRI 306 – 4:** Waste diverted from disposal **GRI 306 – 5:** Waste directed to a disposal	**SDG 12: Responsible consumption and production** **12.4.2* (a)** Hazardous waste generated per capita. **12.5.1.(a)** The recycling rate of waste generated.	Describe the components below in the context of the amount of waste and effluent generated: **Metrics & Targets** a) The metrics used to assess climate-related risks and opportunities.	For PROPER, the hazardous and toxic waste and non-hazardous and toxic waste reduction and utilization point refer to the RKPL (Environmental Management Plan) document containing a summary of efforts or activities made by the company for gold rating and green rating assessment.

Reporting Instructions:

a. Classify and identify the waste and effluents produced by the company, such as hazardous and toxic waste and non-hazardous and toxic waste.
b. For data presentation, provide relevant information: a) Type of waste generated from the company's production, dis,tribution and consumption processes, b) Total amount of waste generated in the last 3 (three) years, c) Total waste based on classification of disposal (such as transferred from final disposal site or treated at the company's facility), d) Source of waste, for example, the company's operational facilities that produce waste, e) Waste reduction targets in ton, along with the target achievement year, f) Waste reduction efforts that the company has carried out.

Table 9. Example of Data Presentation on Waste and Effluent

Year	Type of Waste	Total Waste Generated (Ton)	Source of Waste	Amount of Waste Transferred to Final Disposal Site Without Treatment (Ton)	Amount of Waste Treated for Reuse (Ton)	Amount of Waste Treated for Recycling (Ton)	Waste Reduction Target	Target Achievement Year	Efforts to Reduce Waste
Non-hazardous and toxic waste									
2019	Paper								
2020									
2021									
Hazardous and toxic waste									
2019	Battery								
	Chemical waste								
2020									
2021									

2. Waste and Effluent Treatment Mechanism

Alignment of POJK 51/POJK.03/2017 with PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Waste and effluent treatment mechanism	• Hazardous and Toxic Waste Treatment Assessment • Non-hazardous and Toxic Waste Treatment Assessment	**Climate Change Questionnaire** **C4 - Targets and Performance** C4.2b **C9 – Additional Metrics** C9.1 **Water Security Questionnaire** **W3 – Procedures** W3.1*(W-CH3.1, W-CH3.1a, W-EU3.1, W-EU3.1*, W-FB3.1, W-FB3.1a, W-OG3.1, W-OG3.1a), W3.2*(W-MM3.2, W-MM3.2a, W-MM3.2b, W-MM3.2c), W3.3, W3.3a **W8 – Targets** W8.1, W8.1a, W8.1b	**GRI 306–1:** Waste generation and significant waste-related impacts **GRI 306–2:** Management of significant waste-related impacts	**SDG 6: Clean water and sanitation** **6.3.1.(a)** The proportion of domestic and industrial wastewater flows safely treated **SDG 11: Sustainable cities and communities** **11.6.1.(b)** The proportion of national waste managed **SDG 12: Responsible consumption and production** **12.4.1.(a)** The proportion of mercury reduction and removal from the baseline of 50 tons of mercury use. **12.4.2* (b)** Proportion of hazardous waste treated by type of treatment	Describe the components below in the context of waste and effluent treatment mechanism: **Metrics & Targets** a) The metrics used to assess climate-related risks and opportunities. c) The targets used to manage climate-related risks and opportunities and performance against targets.	SDG Target 12.4.1(a) on mercury elimination refers to the waste generated through small-scale gold mining activity.

Reporting Instructions:

a. Explain how the company identifies activities related to waste management (such as waste is being treated for reuse at company facilities).
b. Provide relevant information: a) If waste is treated internally, please describe the steps taken by the company (e.g., recycling or reuse), b) If waste is disposed directly into a landfill, please describe the steps taken by third parties at the landfill to manage the waste, c) If possible, also calculate the amount of waste that the company has reduced, d) Mechanism of waste management by the company based on the classification of non-hazardous and toxic waste or hazardous and toxic waste, e) Potential risks for the waste generated, such as lawsuits from the local government, water pollution in the environment around the operational area, f) Description of the problem-solving strategy.

Table 10. Example of Data Presentation on Waste and Effluent Treatment Mechanism

Type of Waste	Hazardous and Toxic Waste or Non-Hazardous and Toxic Waste	Amount of Hazardous and Toxic Waste Generated (Ton)	Hazardous and Toxic Waste Treatment Mechanism	Amount of Non-Hazardous and Toxic Waste Generated (Ton)	Non-Hazardous and Toxic Waste Treatment Mechanism	Potential Risks Incurred	Waste Management Strategy
Medical Waste	Hazardous and Toxic Waste						
...	...	...			...		...

3. Spills/ Effluent (If Any)

Alignment of POJK 51/POJK.03/2017 with PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Spills/ Effluent (If any)	• Hazardous and Toxic Waste Management Assessment • Waste Management	**Climate Change Questionnaire** **C2 – Risks and Opportunities** C2.1b, C2.2. **Water Security Questionnaire** **W2 – Business Impacts** W2.1, W2.1a, W2.2, W2.2a, W2.2b **W3 – Procedures** W.CH3.1a, W-EU3.1, W-EU3.1a, W-FB3.1, W-FB3.1a, W-OG3.1, W-OG3.1a, W-MM3.2a, **SW – Supply Chain** SW1.1, SW1.1a, SW1.2, SW1.2a	**GRI 306–3 (v.2016)**: Significant spills	**SDG 12: Responsible consumption and production** **12.4.2*** **(a)** Hazardous waste generated per capita; and **(b)** Proportion of hazardous and toxic waste treated by type of treatment. **SDG 14: Life below water** **14.1.1.(a)** Percentage of marine debris reduction.	Describe the components below in the context of spills: **Risk Management:** a) The organization's processes for identifying and assessing climate-related risks. b) The organization's processes for managing climate-related risks. c) Processes for identifying, assessing, and managing climate-related risks integrated into the organization's overall risk management.	For the transportation facility industry, MoEF's PROPER Report on Hazardous and Toxic Waste Management refers to coal shipping companies.

Reporting Instructions:

a. Explain how the company identifies activities that are associated with spills.
b. Provide relevant information: a) Type of spill, b) Location of the spill, c) Amount of spills in the last 3 (three) years, d) Description of the impact of the spill on the ecosystem, e) Resolution completion target, for example within one month, f) Description of the company's strategy in resolving the spill problem, g) The potential risks if the spill is not resolved.

Table 11. Example of Data Presentation on Spills

Type of Spill	Location of the Spill	2019		2020		2021		Impact of Spill on the Ecosystem	Resolution Completion Target	Strategy to Resolve	Potential Risks
		Amount of Spill (Ton)	Percentage of Spill (%)	Amount of Spill (Ton)	Percentage of Spill (%)	Amount of Spill (Ton)	Percentage of Spill (%)				
Crude oil spill											

G. Environmental Complaint Reporting

Number of Environmental Complaints Received and Resolved

Alignment of POJK 51/POJK.03/2017 with PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Number of environmental complaints received and resolved	Community Empowerment Assessment Aspect	**Climate Change Questionnaire** **C2 – Risks and Opportunities** C2.1b, C2.2, C2.2a, C2.2g, C2.3, C2.3a, C2.3b **Water Security Questionnaire** **W2 – Business Impacts** W2.2, W2.2a, W2.2b **Forests Questionnaire** **F1 – Current State** F1.6, F1.6a **F9 – Current State (Mining and Metal Sector)** F-MM9.5/F-CO9.5, F-MM9.5a / F-CO9.5a, F-MM9.6/F-CO9.6, F-MM9.6a / F-CO9.6a	**GRI 307–1:** Non-compliance with environmental laws and regulations	**SDG 14: Life below water** **14.6.1.(a)** Percentage of compliance by businesses (for the fishery industry). **SDG 16 Peace, justice, and strong institutions** **16.10.2.(b)** Number of public information dispute resolutions through non-litigation mediation and adjudication	Describe the components below in the context of environmental complaints received and resolved by the company: **1. Risk Management** a) The organization's processes for identifying and assessing climate-related risks. b) The organization's processes for managing climate-related risks. c) Processes for identifying, assessing, and managing climate-related risks integrated into the organization's overall risk management. **2. Strategy** a) Climate-related risks and opportunities over the short, medium, and long term. b) Impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	In PROPER, the community empowerment point refers to the RKPL (Environmental Management Plan) document containing a summary of efforts or activities by the company about the management of environmental complaints from the community for gold rating and green rating assessment.

Reporting Instructions:

a. List each type of complaints, such as complaints related to the pollution to the community (such as air pollution from the factories, unmanaged waste) and complaints about law violations by the company (such as fines imposed by the government due to negligence, rules violation, a warning letter from the government, and others).
b. For each type of complaint, provide relevant information: a) Description of complaints from stakeholders occurring in the last 3 (three) years, b) Classification of the types of complaints received by the company, such as litigation, c) Complainant, d) Description of the company's strategy to resolve the complaint, and the progress of such resolution, e) The impact of the complaint to the company's operation, f) The amount of monetary loss incurred by the company, such as to pay fines for a rule violation.
c. All data presented must match the data in the Annual Report for the reporting year.

Table 12. Example of Data Presentation on Environmental Complaints

Year	Complaint Description	Type of Complaint	Complainant	Complaint Resolution Strategy	Resolution Status	Impact of Complaint on the Company's Operation	Amount of Monetary Loss Incurred
2019	Chemical waste spill into a settlement area	Litigation	City of Government XYZ				
2020							
2021							

H. Water Reporting

1. Amount of Water Consumption and Water Intensity

Alignment of POJK 51/POJK.03/2017 with
PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Amount of water consumption and water intensity.	Water Sources Maintenance Assessment	**Water Security Questionnaire** **W1 – Current State** W1.2, W1.2b, W1.2d, W1.2h, W1.2i, W1.2j, W1.3, W-CH1.3a, W-EU1.3a, W-FB1.3a, W-FB1.3b, W-MM1.3a **W4 – Risks and Opportunities** W4.1c **W5 – Facility-level Accounting** W5.1, W5.1a **W8 – Targets** W8.1, W8.1a, W8.1b	**GRI 303–3**: Water withdrawal **GRI 303–4:** Water discharge **GRI 303–5**: Water consumption	**SDG 6: Clean water and sanitation** **6.4.2.(a)** The proportion of surface water consumption to available reserve **6.4.2.(b)** The proportion of groundwater consumption to available reserve	Describe the components below in the context of the amount of water consumption and water intensity: **Metrics & Targets** a) The metrics used to assess climate-related risks and opportunities.	

Reporting Instructions:

a. Explain how the company identifies the type of water used by the source (such as groundwater, seawater, water from the water company, etc.).
b. For each water source, provide relevant information: a) Source of water, b) Total amount of water discharge and water consumption in the last 3 (three) years in a particular unit, such as liter or m^3, c) Water intensity and the metrics used, d) Water withdrawal date, location, and target for the company, e) Risk of withdrawing water above the consumption volume, f) Operational activities that consume water.

Table 13. Example of Data Presentation on Water Consumption and Water Discharge

Water Source	Total Water Use (m^3)						Water Intensity (m^3/Ton)		
	2019		2020		2021		2019	2020	2021
	Water Discharge	Water Consumption	Water Discharge	Water Consumption	Water Discharge	Water Consumption			
Groundwater									
Seawater									
Third-party water provider									
Total Water Use									

Table 13a. Example of Data Presentation on Water Withdrawal

Water Withdrawal Date	Water Withdrawal Location	Water Source	Target Volume of Water Withdrawal	Actual Volume of Water Withdrawn	Risk of Excessive Withdrawal	Operational Activity that Consumes Water
....	....	....	....	....	....	....
....	....	....	....	....	....	....

2. Efforts to Achieve Water Efficiency Target

Alignment of POJK 51/POJK.03/2017 with PROPER Report – CDP Questionnaires – GRI Standards – National SDGs Indicator – TCFD Framework

POJK 51/ POJK.03/2017	MoEF's PROPER Report	CDP Questionnaires	GRI Standards	National SDGs Indicator	TCFD Framework	Remarks
Efforts to achieve water efficiency target, including the use of renewable water source.	• Water Source Maintenance Assessment • Water Efficiency and Wastewater Load Reduction	**Water Security Questionnaire** **W1 – Current State** W1.2, W1.2b, W-OG1.2c, W1.3, W1.4, W1.4a, W1.4b, W1.4c, W1.4d **W3 – Procedures** W3.3, W3.3a **W5 – Facility-level Accounting** W5.1, W5.1a **W6 – Governance** W6.1, W6.1a, W6.2, W6.2a, W6.2b, W6.3, W6.4, W6.4a **W7 – Business Strategy** W7.1, W7.2, W7.4, W7.5 **W8 – Targets** W8.1, W8.1a, W8.1b, W8.1c	**GRI 303–1:** Interactions with water as a shared resource **GRI 303–2**: Management of water discharge-related impacts	**SDG 6: Clean water and sanitation** **6.4.1** Change in water-use efficiency over time	Describe the components below in the context of efforts to achieve water efficiency target: **Metrics & Targets** a) The metrics used to assess climate-related risks and opportunities. b) The targets used to manage climate-related risks and opportunities and performance against targets.	For PROPER, the water efficiency and wastewater load reduction point refer to the RKPL (Environmental Management Plan) document containing a summary of efforts or activities made by the company for gold and green rating assessment.

Reporting Instructions:

a. Explain how the company identifies activities related to water efficiency.
b. List every water efficiency activity, such as using motion sensors on water faucets and recycled rainwater.
c. For each of these activities, provide relevant information: a) Reduced water consumption by the company in the last 3 (three) years, b) Timeline, target, and water sources for the water reduction by the company, c) Company activities related to water efficiency, d) Description of the company's strategy to achieve water efficiency, e) Amount of water consumption reduction by water source, f) Positive impacts obtained by the company from achieving water efficiency, g) Plans to reduce water consumption for short, medium and long-term, h) The volume of water that will or can be reduced through this efficiency measure.

Table 14. Example of Data Presentation on Efforts to Achieve Water Efficiency Target

Water Efficiency-related Activity	Water Source	Amount of Water Consumption to be Reduced (m^3)			Water Efficiency Target (m^3)	Water Efficiency Target Achievement Year	Strategy for Water Consumption Reduction	Water Efficiency Plans	Positive Impacts from Achieving Water Efficiency
		2019	2020	2021					
Use of motion sensor on the water faucet	Groundwater								
.....									

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Appendix

The following table is a summary of the alignment between the aspects required by the Indonesian Financial Services Authority in POJK 51/POJK.03/2017, and components of TCFD Framework, CDP Questionnaires, and GRI Standards that can be integrated into the sustainability report for the General Disclosure/Company Information section (outside the environmental aspects covered in the preceding):

TCFD Framework's Component	2022 CDP Climate Change Questionnaire	GRI 2: General Disclosure 2021[15]	POJK No.51/ POJK. 03/2017
Governance	**C1 – Governance** C1.1b, C1.2, C1.2a	**GRI 2–9:** Governance structure and composition, **GRI 2–10:** Nomination and selection of the highest governance body, **GRI 2–11:** Chair of the highest governance body, **GRI 2–12**: Role of the highest governance body in overseeing the management of impacts, **GRI 2–13:** Delegation of responsibility for managing impacts **GRI 2–14:** Role of the highest governance body in sustainability reporting	**A.5. Sustainable Governance** a. Description of task b. Competency
Strategy	**C2 – Risks and Opportunities** C2.1a, C2.3, C2.3a, C2.4, C2.4a **C3 – Business Strategy** C3.1, C3.2, C3.2a, C2.3b, C3.3, C3.4, C-FS3.7, C-FS3.7a	**GRI 2–23:** Statement on sustainable development strategy, **GRI 2–34:** Policy commitments **GRI 2–25:** Processes to remediate negative impacts **GRI 2–26:** Mechanisms for seeking advice and raising concerns	**A.4. Board of Directors' Message** a. Policy b. Implementation c. Strategy

15 GRI Standards 2021 and 2022 CDP Questionnaire and Reporting Guidance on Climate Change and Forests are currently being translated into Bahasa Indonesia.

TCFD Framework's Component	2022 CDP Climate Change Questionnaire	GRI 2: General Disclosure 2021[15]	POJK No.51/ POJK. 03/2017
Risk Management	**C2 – Risks and Opportunities** C2.1, C2.2, C2.2a, C-FS2.2b, C-FS2.2c, C-FS2.2d, C-FS2.2e	**GRI 2-17:** Collective knowledge of the highest governance body **GRI 2-18:** Evaluation of the performance of the highest governance body **GRI 2 - 25:** Processes to remediate negative impacts **GRI 2 - 26:** Mechanisms for seeking advice and raising concerns **GRI 2-19:** Remuneration policies **GRI 2-20:** Process to determine remuneration	**A.4.c.1 Risk Management**
Metrics and Targets	**C4 – Targets and Performance** C4.1, C4.1a, C4.1b, C-FS4.1d, C4.2, C4.2a, C4.2b, **C6 – Emissions Data** C6.1, C6.3, C6.5, C6.5a **C9 – Additional Metrics** C9.1 **C14 – Portfolio Impacts** C-FS14.0, C-FS14.1, C-FS14.1a, C-FS14.1b	Comply with GRI specific standards (from GRI 300) selected for environment GRI 2-22	**6.d, 6. e, Environmental Performance**

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