

# Independent Assurance Statement

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## Independent Assurance Statement No. 0265/KSP-II/2026

### To the management and stakeholders of PT Bank Mandiri (Persero) Tbk,

We were appointed by PT Bank Mandiri (Persero) Tbk ("BANK MANDIRI") to perform an assurance engagement on its Sustainability Report 2025 ("the Report"). The engagement was carried out by our assurance team, which has extensive professional expertise, technical competence, and relevant experience in sustainability reporting. The team consisted of certified sustainability reporting specialists and certified sustainability reporting assurers, ensuring a high level of proficiency and quality in the execution of the engagement.

### Independence

We conducted the assurance engagement independently and objectively. We were not involved in the preparation of any significant portion of the Report, nor did we provide any services to BANK MANDIRI during 2025 that could compromise our independence or create a conflict of interest in relation to this assurance engagement.

### Assurance Standards, Levels, and Criteria

Our assurance procedures were performed in accordance with the AA1000 Assurance Standard v3 (AA1000AS v3) issued by AccountAbility, as well as the International Standard on Assurance Engagements ISAE 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", issued by the International Auditing and Assurance Standards Board.

Through the design of our evidence-gathering procedures to achieve a moderate level of assurance in accordance with AA1000AS v3, readers may obtain reasonable confidence that the risk of material misstatement or error has been reduced to a low level, though not eliminated entirely. Furthermore, BANK MANDIRI's adherence to the AccountAbility Principles (AA1000AP, 2018)—namely Inclusivity, Materiality, Responsiveness, and Impact—was evaluated against the relevant criteria. In addition, the Report, within the agreed scope, was assessed for alignment with the applicable GRI Standards criteria.

### Limitations

The scope of our work was confined to reviewing the accuracy and reliability of selected data, as well as conducting interviews with data providers, individuals responsible for data collection and processing, and those accountable for sustainability performance-related information.

### Responsibility

BANK MANDIRI is responsible for the preparation of the Report and for all information and statements contained therein, including the establishment of sustainability management objectives, performance management processes, data collection systems, and other related performance initiatives.

In conducting this engagement, our responsibility to the management of BANK MANDIRI is limited to verifying the statements made regarding its sustainability performance, as defined within the agreed scope, and to providing our conclusion based on the work performed.

### Methodology

To evaluate the accuracy of selected statements and specified data sets presented in the Report, as well as the systems and processes used to manage and disclose such information, we applied several procedures throughout the engagement.

These procedures included a review of the report, relevant internal policies, supporting documentation, and management and information systems, along with interviews with personnel responsible for sustainability management and reporting. We also performed data tracing to original aggregated sources and conducted detailed testing on selected data samples to verify their reliability.

### Scope of Assurance

We provided a Type 2 assurance engagement under AA1000AS v3. This involved:

- 1) Assessment of BANK MANDIRI's adherence to the AA1000AP (2018); and
- 2) Assessment of the accuracy and quality of the specified sustainability performance information contained within the Report, in relation to the agreed scope of GRI Standards which includes Social KPIs of BANK MANDIRI:
  - 404 Training and Education
  - 405 Diversity and Equal Opportunity
  - 413 Local Communities
  - 418 Customer Privacy

### Conclusions

Conclusions in regard to adherence to the AA1000AP (2018) of Inclusivity, Materiality, Responsiveness, and Impact include the following findings:

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### Inclusivity

BANK MANDIRI has shown a strong commitment to fostering an inclusive workplace by actively promoting diversity and equity. The assessment indicates that comprehensive policies and procedures are in place, reflecting consideration of the varied needs and backgrounds of its stakeholders. In addition, BANK MANDIRI has established appropriate channels and mechanisms to facilitate stakeholder feedback and suggestions.

To further strengthen its commitment to inclusivity, BANK MANDIRI is encouraged to develop more robust strategies for attracting and retaining a diverse workforce, supported by inclusive practices and periodic updates to existing policies. These enhancements should aim to reinforce inclusivity and mitigate potential biases or discrimination within the organization. Strengthening these aspects will also help build greater stakeholder trust and engagement, while supporting long-term business resilience.

### Materiality

We noted that BANK MANDIRI has demonstrated a solid understanding of the material aspects affecting both its stakeholders and organization. BANK MANDIRI has identified key material issues relevant to its operations and integrated them into its sustainability reporting process.

Nevertheless, we recommend that BANK MANDIRI further enhance its application of the materiality principle by conducting more comprehensive assessments to identify sustainability-related aspects that can better inform and support strategic decision-making.

### Responsiveness

We observed that BANK MANDIRI has demonstrated a strong commitment to stakeholder engagement and to addressing stakeholder concerns across various areas. The Bank has established clear and transparent mechanisms for responding to stakeholder feedback and ensuring timely follow-up. Through proactive engagement with stakeholders and local communities, BANK MANDIRI has fostered strong relationships and cultivated a culture of trust and collaboration.

However, BANK MANDIRI is encouraged to further strengthen its responsiveness framework by enhancing continuous dialogue between the organization and its stakeholders.

### Impact

BANK MANDIRI has shown a clear commitment to responding to stakeholder concerns and actively engaging with local communities. This approach has supported the Bank in

maintaining a positive reputation and strengthening relationships with its stakeholders. The organization also emphasizes the measurement and disclosure of social performance indicators to mitigate potential negative impacts while enhancing positive contributions to communities and society at large.

To further broaden its positive impact, BANK MANDIRI is encouraged to expand sustainability initiatives across its supply chain to help reduce carbon emissions, waste generation, and overall environmental impact.

### Conclusion on the accuracy and quality of the specified sustainability performance.

Based on our limited assurance engagement, nothing has come to our attention that would lead us to conclude that the data presented in the Report, within the agreed scope, is materially misstated.

All significant assurance findings are presented in this report, while more detailed observations and related follow-up recommendations have been communicated separately to the management of BANK MANDIRI.

Jakarta, February 23<sup>rd</sup>, 2026

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Engagement Leader

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Licensed Report  
000-432/V3-103KP

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