SIRD #105
SOCIAL INVESTMENT ROUNDTABLE DISCUSSION

Social Investment Indonesia

Asurans Keberlanjutan di Era ISSA 5000

From Credible Sustainability Reporting to Assured Trust





Wilda Farah
FEB UIN Syarif Hidayatullah Jakarta

Lany Harijanti
Program Manager ASEAN
Global Reporting Initiative (GRI)

Jalal
Chairperson of Advisory Board
Social Investment Indonesia

Host
Nur Astri M. S.
Associate
Social Investment Indonesia

socialinvestment.id

Jumat, 2 Oktober 2026 | **15.00 – 17.00 WIB** | Online via: zoom

SIRD #105
SOCIAL INVESTMENT ROUNDTABLE DISCUSSION

Social Investment Indonesia

Asurans Keberlanjutan di Era ISSA 5000



Wilda Farah
FEB UIN Syarif Hidayatullah Jakarta

Professional Experience

- *Lecturer Fakultas Ekonomi dan Bisnis UIN Syarif Hidayatullah Jakarta*
- *Berpengalaman lebih dari 20 tahun dalam spesialisasi penerapan standar ISSA 5000 untuk prosedur asurans keberlanjutan. Pengalamannya yang luas memastikan bahwa penilaian keberlanjutan kami memenuhi standar ketelitian dan kualitas tertinggi, sesuai dengan standar yang diakui secara global ini.*
- *CEO BATS Sustainability Assurer*
- *Managing Partner KAP Abdul Hamid*
- *Dewan Pengawas BLU (Badan Layanan Umum)UIN Sultan Maulana Hasanuddin Banten*

Educational Experience

- *S1 - Sarjana Ekonomi UIN Syarif Hidayatullah Jakarta*
- *S2 – Magister Akuntansi Universitas Trisakti*
- *Pendidikan Profesi Akuntan (PPAk) Universitas Trisakti*
- *S3 – Doktor Ilmu Ekonomi Universitas Trisakti*



socialinvestment.id

Social Investment Roundtable Discussion (SIRD)

105th Edition:

Sustainability Assurance in the ISSA5000 Era

Friday, October 2nd 2026



Wilda Farah

FORMAL EDUCATION	PROFESSIONAL CERTIFICATION	
Bachelor of Accounting, Islamic State University of Syarif Hidayatullah Jakarta	Certified Public Accountant (CPA), IAPI –Indonesia (2013)	Certified Sustainability Reporting Assurance (CSRA), ICSP –Indonesia (2024)
Accountant Professions, Trisakti University	Chartered Accountant (CA), IAI – Indonesia (2014)	Sustainability Assurance Certification, ISCA and IAPI –Indonesia (2025)
Master of Science in Accounting and Taxation, Trisakti University	Certified Tax Consultant (BKP A) – Indonesia (2019)	Syariah Practitioner Committee2024-2026, IAPI –Indonesia
Doctoral of Economic Science, Trisakti University	Certified Sustainability Reporting Specialist (CSRS), ICSP –Indonesia (2024)	

+62 815-9912-370 **Wilda Farah**

wilda_farah@uinjkt.ac.id

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02 Overview of ISSA5000

03 ISSA5000 Example

04 Progress in Indonesia

01

GLOBAL TREND

SUSTAINABILITY REPORTING HIERARCHY

GLOBAL GOALS

UNITED NATIONS PARIS CLIMATE AGREEMENT

SUSTAINABLE DEVELOPMENT GOALS

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

FRAMEWORK

PCAF
Partnership for Carbon Accounting Financials

WE SUPPORT
UN GLOBAL COMPACT

UNEP FINANCE INITIATIVE

PRI Principles for Responsible Investment

REPORTING STANDARDS

GRI

IFRS Sustainability
IFRS S1
IFRS® Sustainability Disclosure Standard
General Requirements for Disclosure of Sustainability-related Financial Information

IFRS Sustainability
IFRS S2
IFRS® Sustainability Disclosure Standard
Climate-related Disclosures

SASB STANDARDS
Now part of IFRS Foundation

NATIONAL REGULATION

PERATURAN OTORITAS JASA KEUANGAN
NOMOR 51 /POJK.03/2017
TENTANG
PENERAPAN KEUANGAN BERKELANJUTAN
BAGI LEMBAGA JASA KEUANGAN, EMITEN, DAN PERUSAHAAN PUBLIK

SALINAN

PRESIDEN REPUBLIK INDONESIA

UNDANG-UNDANG REPUBLIK INDONESIA
NOMOR 16 TAHUN 2016
TENTANG
PENGESAHAN *PARIS AGREEMENT TO THE UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE*
(PERSETUJUAN PARIS ATAS KONVENSI KERANGKA KERJA PERSERIKATAN BANGSA-BANGSA MENGENAI PERUBAHAN IKLIM)

SURAT EDARAN OTORITAS JASA KEUANGAN
REPUBLIK INDONESIA
NOMOR 16 /SEOJK.04/2021
TENTANG
BENTUK DAN ISI LAPORAN TAHUNAN
EMITEN ATAU PERUSAHAAN PUBLIK

SALINAN

PRESIDEN REPUBLIK INDONESIA

PERATURAN PRESIDEN REPUBLIK INDONESIA
NOMOR 111 TAHUN 2022
TENTANG
PELAKSANAAN PENCAPAIAN TUJUAN PEMBANGUNAN BERKELANJUTAN




BADAN PENGAWASAN KEUANGAN DAN PEMBANGUNAN
DEPUTI BIDANG AKUNTAN NEGARA

PERATURAN
DEPUTI KEPALA BADAN PENGAWASAN KEUANGAN DAN PEMBANGUNAN
BIDANG AKUNTAN NEGARA
NOMOR 2 TAHUN 2023
TENTANG
PEDOMAN ASESMEN
PENERAPAN FAKTOR *ENVIRONMENT, SOCIAL, AND GOVERNANCE*
PADA BADAN USAHA MILIK NEGARA

DENGAN RAHMAT TUHAN YANG MAHA ESA

DEPUTI KEPALA BADAN PENGAWASAN KEUANGAN DAN PEMBANGUNAN
BIDANG AKUNTAN NEGARA,

ESG RATING AND ASSESSMENT

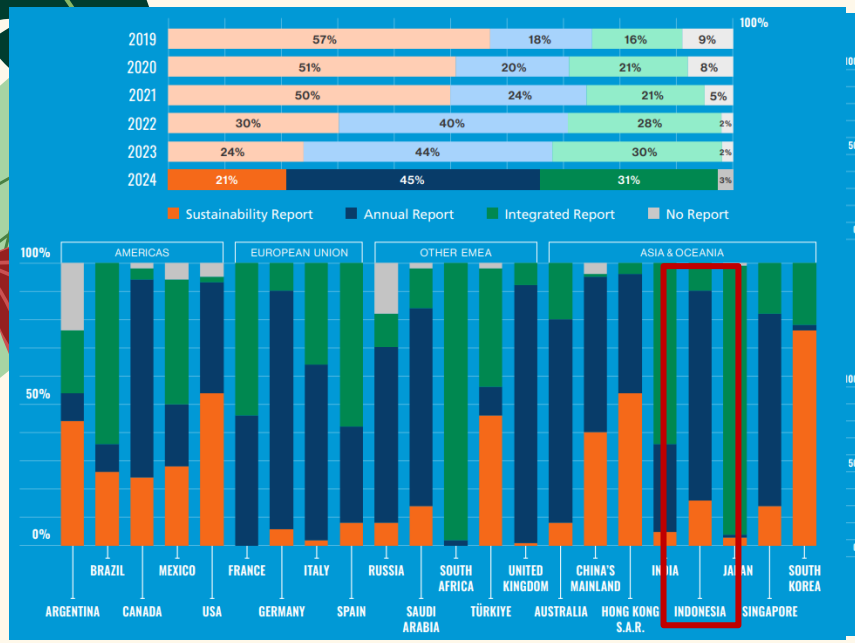
MSCI

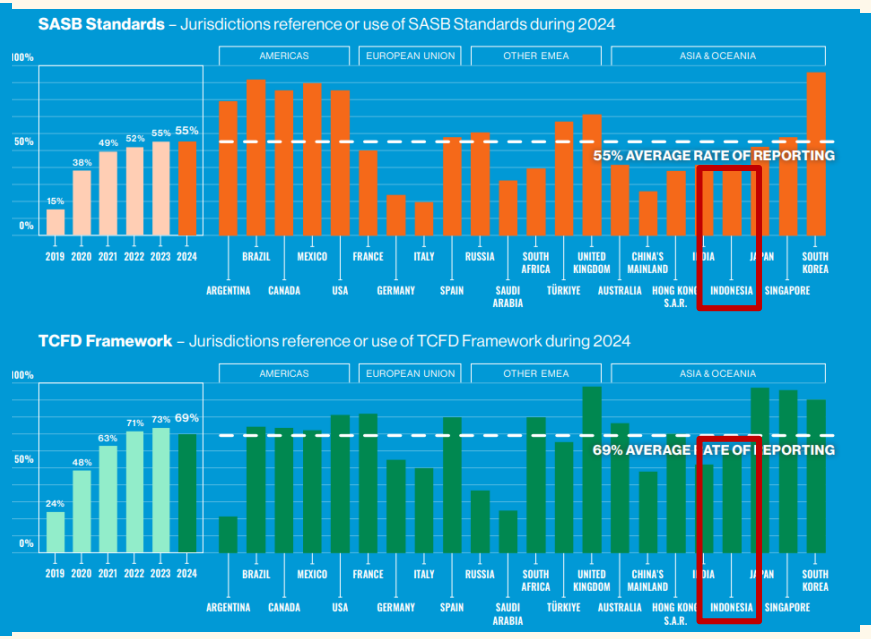
SUSTAINALYTICS

S&P Global

GLOBAL SUSTAINABILITY REPORTING LANDSCAPE

The State of Play: Sustainability Disclosure and Assurance, 2019-2024 Five Year Trends and Analysis - IFAC with AICPA & CIMA



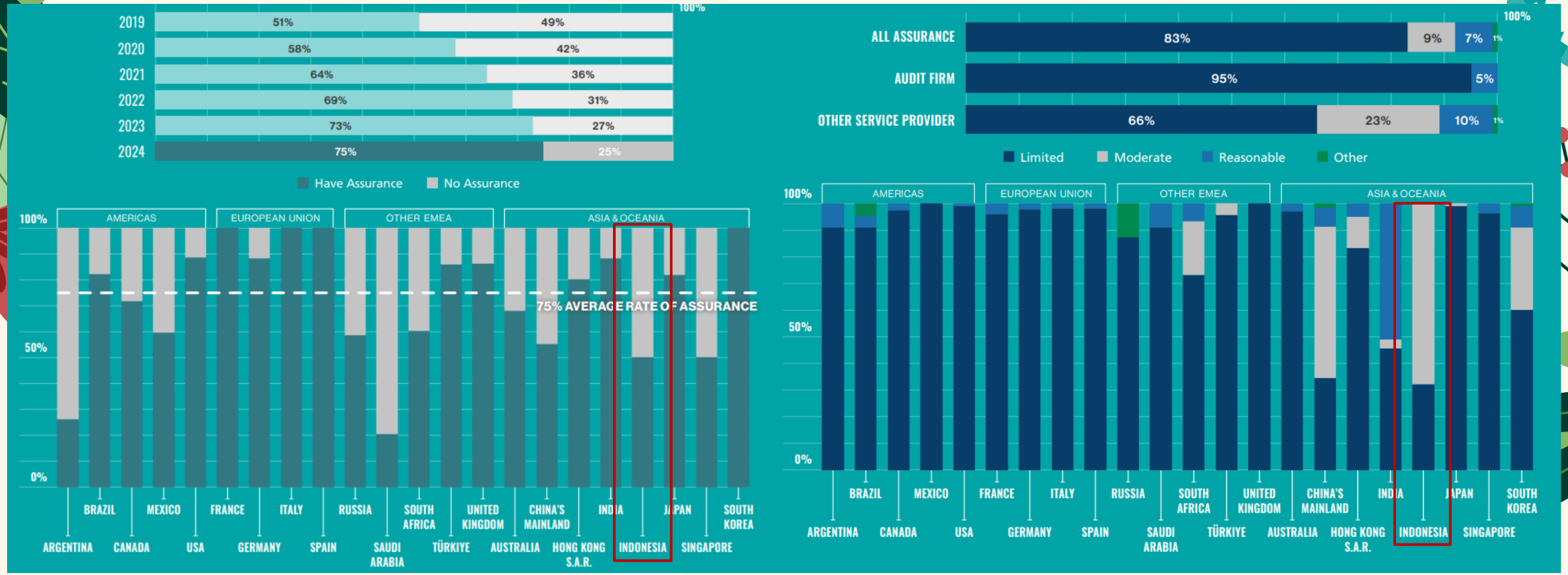




GRI adalah standar pelaporan keberlanjutan yang paling sering digunakan dengan **penggunaan rata-rata 73%.**
SDG sering dijadikan acuan dalam **Laporan Keberlanjutan**
Laporan Keberlanjutan di Indonesia **sering disajikan dalam Laporan Tahunan dengan Standar GRI dan mengacu pada SDGs**

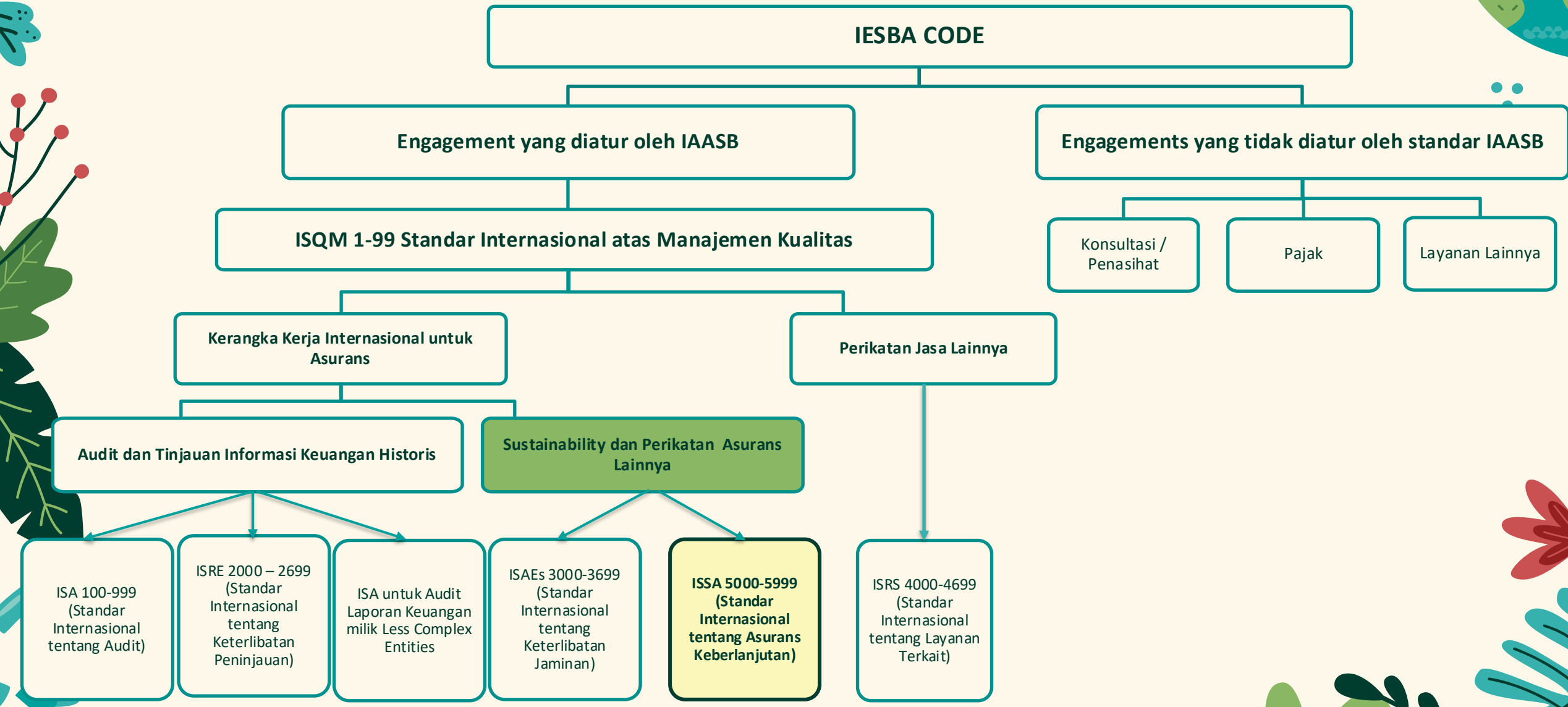
ASSURANCE STATEMENT AND REPORTING STANDARDS

The State of Play: Sustainability Disclosure and Assurance, 2019-2024 Trends and Analysis - IFAC with AICPA & CIMA



- Tingkat asurans yang paling banyak digunakan adalah Limited Assurance dengan rata-rata 83%, Indonesia sendiri sebagian besar menggunakan **Limited dan Moderate Assurance**

IAASB PRONOUNCEMENTS

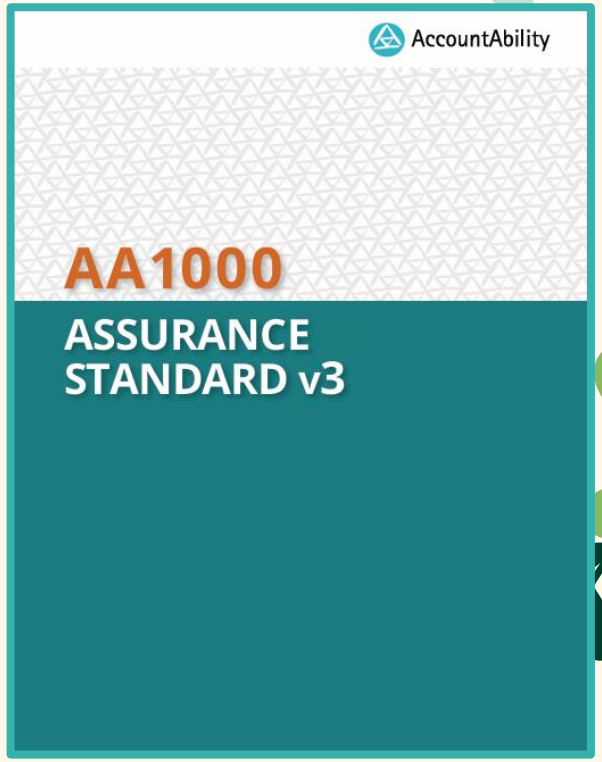


SUSTAINABILITY ASSURANCE STANDARDS



NOW TO USE





STANDAR YANG DIRILIS OLEH IAASB

STANDAR YANG DIRILIS OLEH AccountAbility UK

DIFFERENCE BETWEEN IAASB ASSURANCE STANDARD AND AA1000

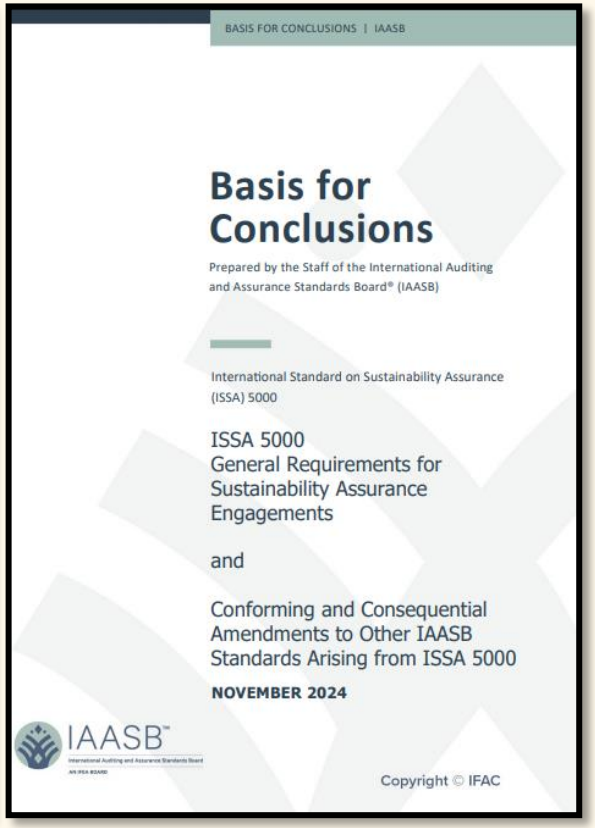
	ISAE 3000 (Revisi)	ISAE 3410	ISSA 5000	AA1000
FOKUS	Assurance atas **informasi keuangan non-historical** (termasuk keberlanjutan)	Assurance atas **perhitungan emisi gas rumah kaca (GRK)**	Assurance atas **informasi keberlanjutan**	Assurance atas **informasi keberlanjutan**, **menekankan keterlibatan pemangku kepentingan**
PRINSIP	**Standar profesional** (kompetensi, kehati-hatian, dll.)			**Prinsip AA1000:** Inklusifitas, Materialitas, Responsivitas, Dampak
TINGKAT ASSURANCE	**Limited and Reasonable Assurance**			**Type 1 dan Type 2, Level Moderate dan High**
PELAPORAN	Laporan asurans tertulis yang menjelaskan **perikatan, prosedur, dan kesimpulan.**	**Digunakan dengan ISAE3000**, sehingga berada dalam satu laporan	Laporan asurans tertulis **mengikuti struktur ISAE 3000 dengan elemen keberlanjutan**.	Laporan asurans tertulis dengan **pendapat, temuan, dan rekomendasi.**

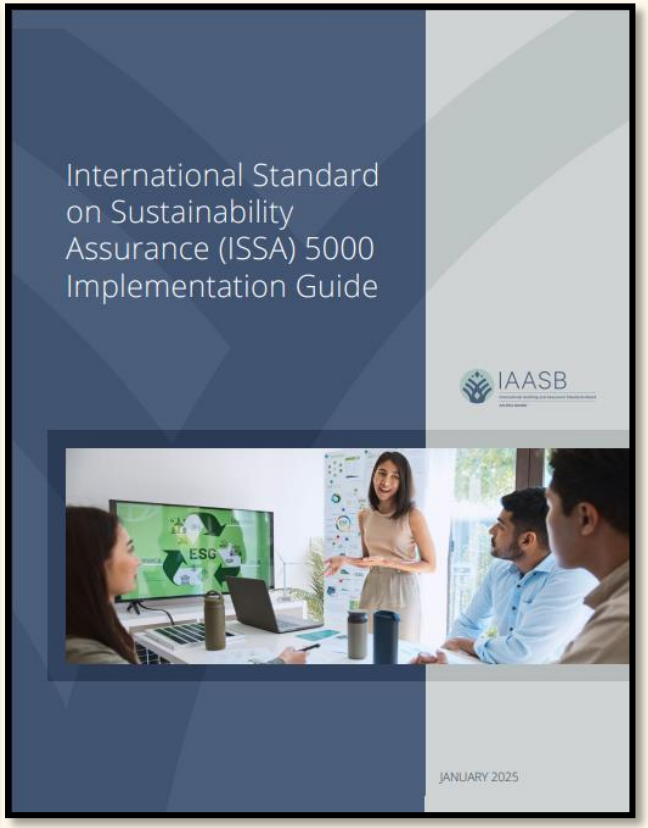
02

OVERVIEW OF ISSA5000

STATUS OF ISSA 5000







PIOB
Enhancing Public Interest

PIOB Certification of *International Standard on Sustainability Assurance 5000, "General Requirements for Sustainability Assurance Engagements" (ISSA 5000) And "Conforming and Consequential Amendments to Other IAASB Standards Arising from ISSA 5000"*

The Public Interest Oversight Board (PIOB) has overseen the standard-setting process throughout the full development cycle of the International Auditing and Assurance Standards Board's (IAASB) *ISSA 5000, General Requirements for Sustainability Assurance Engagements* and related conforming and consequential amendments to other IAASB standards (the 'Standard').

The recommendations and the public interest issues, raised by the PIOB and provided to the IAASB throughout the standard-setting process, are available on the PIOB website.

The IAASB has provided a written statement that the Standard has been developed in accordance with agreed due process and is responsive to the public interest, informed by the concepts and principles of the Public Interest Framework (PIF), which is being implemented in the standard-setting process, and which is available in the PIOB website[1].

The PIOB considers that the Standard has been developed in a manner consistent with agreed due process. The PIOB also considers that the Standard is responsive to the public interest, informed by the concepts and principles of the PIF.

INTERNATIONAL STANDARD ON SUSTAINABILITY ASSURANCE (ISSA) 5000, *GENERAL REQUIREMENTS FOR SUSTAINABILITY ASSURANCE ENGAGEMENTS*

(Effective for assurance engagements on sustainability information reported for periods beginning on or after December 15, 2026 or as at a specific date on or after December 15, 2026.)

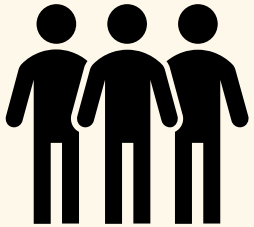
→ Adopsi lebih awal diizinkan

WHO CAN USE ISSA5000?

Who can use this Guide?

3. This Guide is intended to be used by assurance practitioners who conduct sustainability assurance engagements in accordance with ISSA 5000. The standard and the Guide are designed to be practitioner agnostic, i.e., they can be used by any assurance practitioner whether they are professional accountants or non-accountants, or whether they work in the private or public sector, provided that they meet the quality management and ethical requirements of ISSA 5000.

MANAJEMEN MUTU DAN PERSYARATAN ETIKA



PRACTITIONER AND TEAM MEMBER

SUBYEK DARI KODE IESBA

Kantor adalah subyek dari ISQM1 (atau setara) atau persyaratan profesional terkait tanggung jawab dan kualitas sistem manajemen.

ISAE 3000 TO ISSA5000

Dengan ISAE3000

ISSA 5000 adalah **overarching standard** yang mencakup semua elemen asurans keberlanjutan, sehingga **praktisi tidak perlu menerapkan ISAE 3000** saat menggunakan ISSA 5000.

Belum dibahas pada ISAE3000 (Revised)

- Estimasi dan forward looking information
- Grup dan rantai nilai
- Penilaian risiko dan pemahaman pengendalian pada Limited Assurance
- Work Effort untuk Pre-conditions
- Materiality

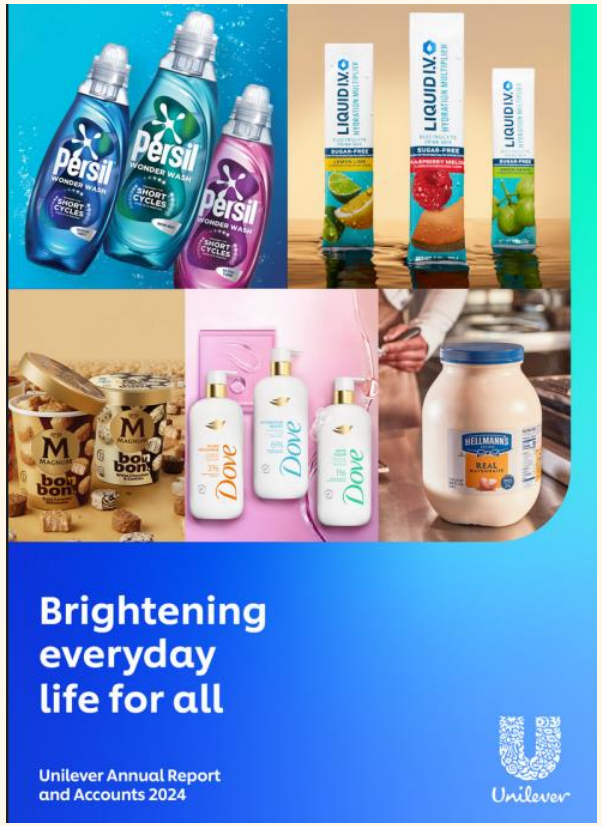
SCOPE AND OBJECTIVE OF ISSA 5000



Sustainability Report



Environmental Report



Annual Report

<u>Ruang Lingkup dari ISSA5000</u>

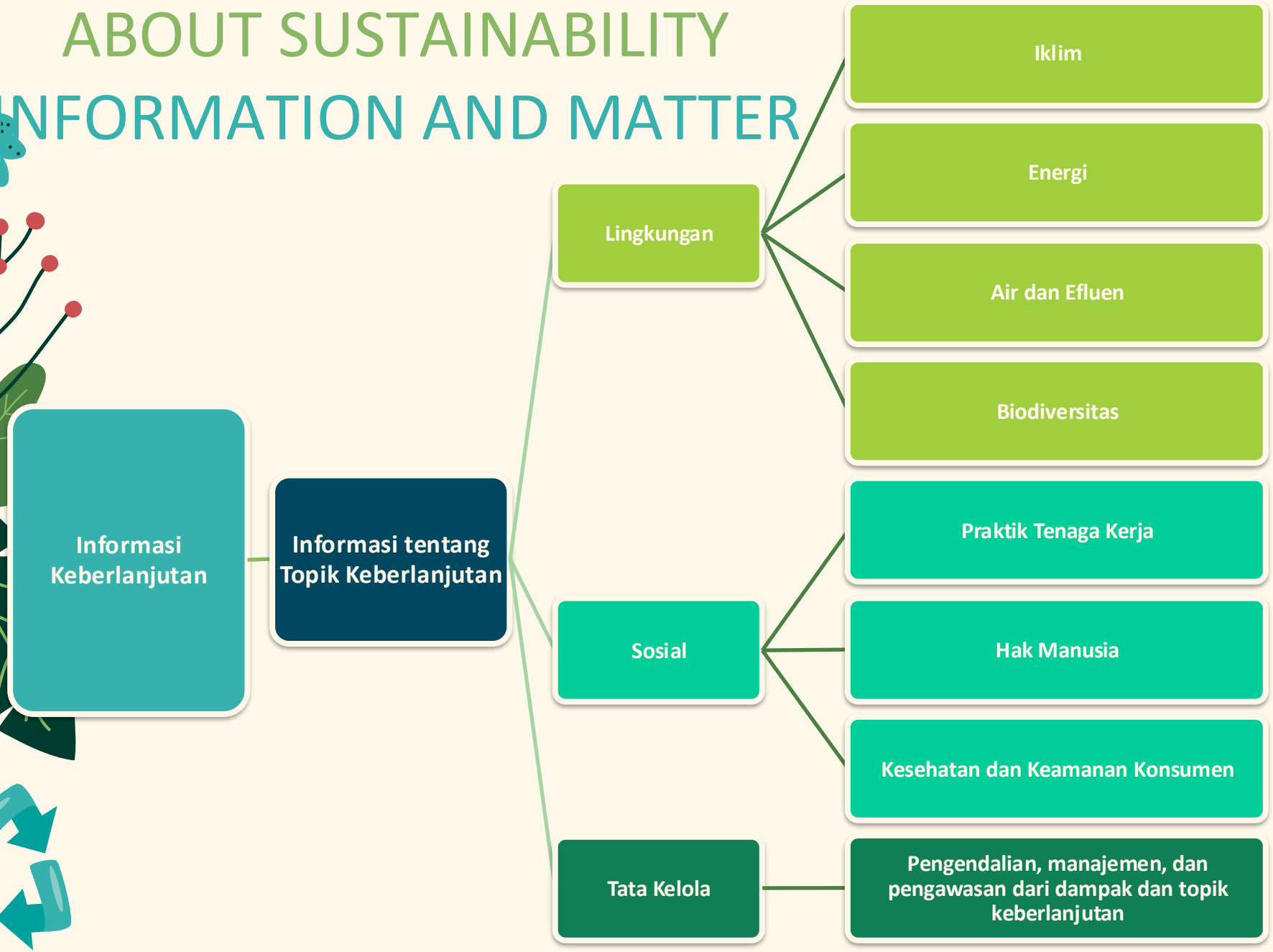
- Assurance Engagement pada ISSA5000 berupa **Attestation Engagement**
- ISSA5000 berlaku untuk **assurance engagement atas sustainability information**, **terlepas dari bentuk penyajian informasi tersebut**, baik dengan **reasonable ataupun limited** assurance engagement
- Bentuk penyajian ini berupa Informasi Keberlanjutan yang dilaporkan baik pada: **Annual Report, Integrated Report, dan Sustainability Report, dsb**
- Standar ini **tidak berlaku atas Informasi Keberlanjutan yang diharuskan pada Audit Laporan Keuangan Entitas**

<u>Obyektif dari Praktisi:</u>

a) Untuk memperoleh **Limited atau Reasonable Assurance**

b) Mencapai **kesimpulan atas Sustainability Information**

ABOUT SUSTAINABILITY INFORMATION AND MATTER



Aspek dari Topik / Pengungkapan

1. Analisis dampak, termasuk besarnya dampak
2. Strategi dan model bisnis
3. Risiko dan peluang
4. Inovasi untuk mengatasi risiko dan peluang
5. Efek keuangan yang timbul dari risiko dan peluang
6. Manajemen atau mitigasi risiko
7. Metrik dan KPI
8. Target
9. Kontrol internal atas pemantauan dan pengelolaan risiko
10. Analisis skenario

ABOUT SUSTAINABILITY INFORMATION AND MATTER

Sustainability Information *Information about sustainability matters*				
		Topics (examples)		
		Climate, including emissions	Human rights	Governance
Aspects of Topics (examples)	Impacts, risks and opportunities			
	Metrics and KPIs	X		
	Description of processes or controls			

Disclosure(s)

Sustainability information about an aspect of a topic

(e.g., the "X" represents metrics and KPIs for emissions)



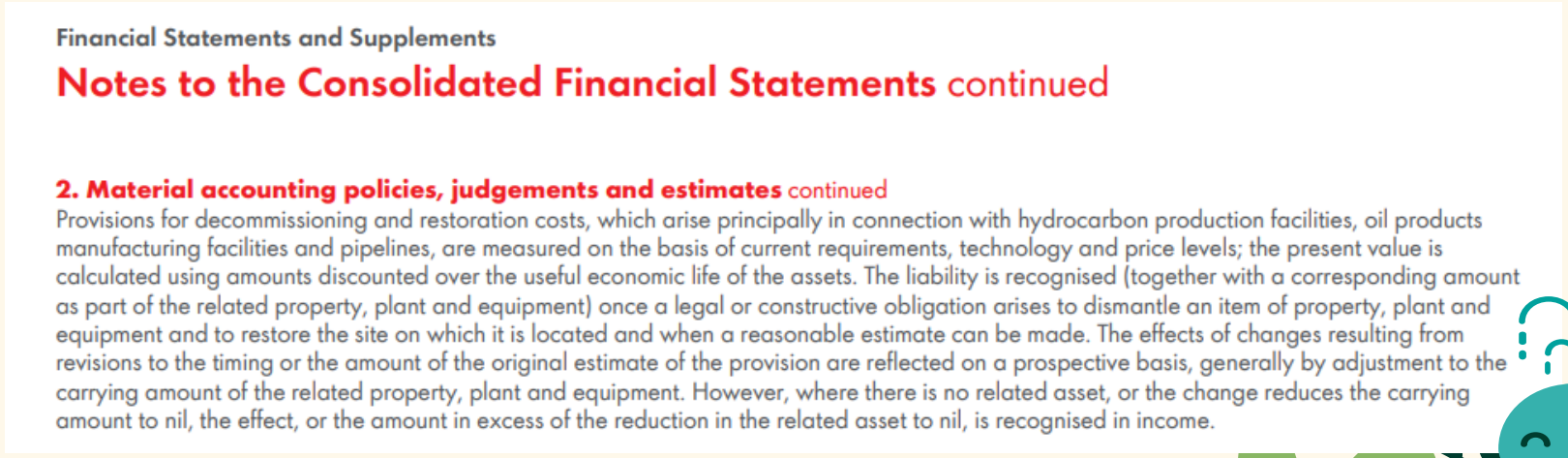
RELATIONSHIP WITH AUDITED FINANCIAL STATEMENTS

Dengan Laporan Keuangan Audit

Terdapat beberapa **informasi keberlanjutan yang termasuk pada laporan keuangan entitas**, sesuai dengan framework pelaporan keuangan yang digunakan. Apabila hal ini terjadi, maka **International Standards on Auditing** berlaku

Informasi keberlanjutan dapat diungkapkan **bersama dengan audited financial statement** (Ex: sebagai bagian dari AR entitas atau dalam dokumen terpisah). Untuk hal ini **audited financial statement adalah other information untuk ISSA5000**

CONTOH:



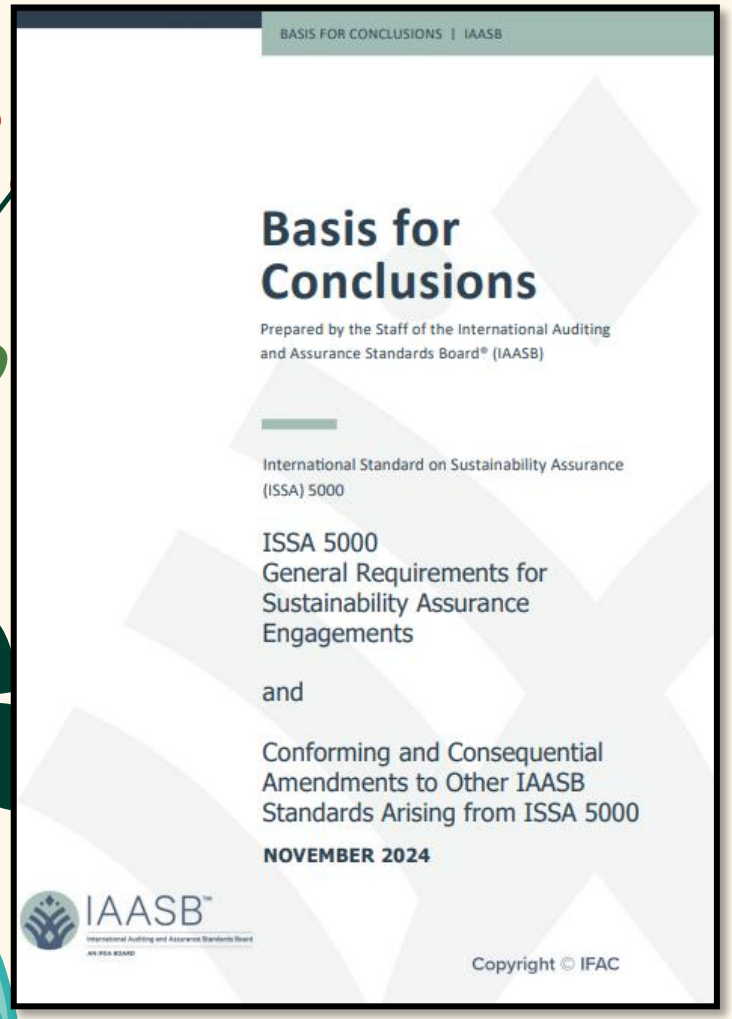
Financial Statements and Supplements

Notes to the Consolidated Financial Statements continued

2. Material accounting policies, judgements and estimates continued

Provisions for decommissioning and restoration costs, which arise principally in connection with hydrocarbon production facilities, oil products manufacturing facilities and pipelines, are measured on the basis of current requirements, technology and price levels; the present value is calculated using amounts discounted over the useful economic life of the assets. The liability is recognised (together with a corresponding amount as part of the related property, plant and equipment) once a legal or constructive obligation arises to dismantle an item of property, plant and equipment and to restore the site on which it is located and when a reasonable estimate can be made. The effects of changes resulting from revisions to the timing or the amount of the original estimate of the provision are reflected on a prospective basis, generally by adjustment to the carrying amount of the related property, plant and equipment. However, where there is no related asset, or the change reduces the carrying amount to nil, the effect, or the amount in excess of the reduction in the related asset to nil, is recognised in income.

FUTURE OF ISAE3410



Future of ISAE 3410

19. As a result of the decision to make ISSA 5000 applicable for all assurance engagements on sustainability information, the IAASB reassessed the requirements of ISAE 3410 and concluded that they were appropriately addressed in ISSA 5000. Therefore, the IAASB agreed that ISAE 3410 could be withdrawn in accordance with due process (i.e., proposed that ISAE 3410 be withdrawn once ISSA 5000 becomes effective). The IAASB also concluded that relevant application material from ISAE 3410 not included in ISSA 5000 could be repurposed as implementation guidance.

IAASB ANNOUNCES WITHDRAWAL OF ISAE 3410 FOR ASSURANCE ENGAGEMENTS ON GREENHOUSE GAS STATEMENTS

May 8, 2025 | English

The International Auditing and Assurance Standards Boards (IAASB) has approved the withdrawal of International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*.

This decision follows the approval and certification in 2024 of the International Standard on Sustainability Assurance (ISSA)™ 5000, *General Requirements for Sustainability Assurance Engagements*. ISSA 5000 addresses assurance of all types of sustainability information, including greenhouse gas emissions, regardless of how that information is presented. It is effective for assurance engagements on sustainability information reported for periods beginning on or after December 15, 2026, or as at a specific date on or after December 15, 2026.

Consequently, the withdrawal of ISAE 3410 will take effect from the effective date of ISSA 5000.

LIMITED ASSURANCE VS REASONABLE ASSURANCE

LEVEL OF ASSURANCE

	LIMITED ASSURANCE	REASONABLE ASSURANCE
OBJECTIVE	Perikatan asurans dengan **praktisi menurunkan risiko ke tingkat yang dapat diterima namun lebih tinggi** dibandingkan Reasonable	Perikatan asurans di mana **praktisi menurunkan risiko perikatan ke tingkat rendah**
EVIDENCE	Bukti yang dikumpulkan hanya **cukup untuk memenuhi obyektif**, namun **lebih sedikit dibandingkan Reasonable Assurance**	Bukti yang dikumpulkan **lebih ke persuasive dibandingkan conclusive,** sehingga **lebih rendah dibandingkan absolute assurance**
CONCLUSION	**Negative Conclusion:** Berdasarkan prosedur dan bukti, **tidak terdapat suatu hal** yang **menyebabkan praktisi** percaya bahwa Informasi Keberlanjutan tidak diungkapkan sesuai kriteria	**Positive Opinion:** Berdasarkan **opini praktisi, Informasi Keberlanjutan telah** disiapkan/fairly presented sesuai kriteria
RISK ASSESSMENT	Penilaian risiko material salah saji **pada tingkat pengungkapan (disclosure level)**	Penilaian risiko material salah saji **pada tingkat asersi (assertion level)**
	• Prosedur lebih lanjut dilakukan atas hasil Risk Assessment apabila terdapat hal menarik hingga diperolehnya bukti yang cukup untuk menilai salah saji material informasi	• Apabila terdapat inkonsistensi informasi yang diidentifikasi sebelumnya, maka melakukan prosedur tambahan untuk mencapai kesimpulan reasonable assurance

Based on Professional Judgement

LIMITED ASSURANCE VS REASONABLE ASSURANCE

Apakah satu entitas dapat melakukan Limited dan Reasonable Assurance?

Can an assurance engagement include both limited and reasonable assurance?

51. Yes. It is possible to perform an assurance engagement where different levels of assurance are expressed for different topics or aspects of topics of the sustainability information. This may again be driven by relevant law or regulation or other factors as discussed above. Whether a request to obtain limited assurance, reasonable assurance, or a combination thereof, is acceptable in the engagement circumstances is considered at the engagement acceptance and continuance phase. This is further explained in **Part C** – *Acceptance and Continuance of the Engagement, Including Preconditions for Assurance*.

52. When providing limited assurance on specific elements of the sustainability information and reasonable assurance on other elements, it is important that all parties to the engagement, particularly the intended users, understand which sustainability information has been subject to which level of assurance. This is further explained in **Part H** – *Concluding and Reporting*.

- Perikatan Asurans pada satu entitas dapat menggunakan **Limited Assurance dan Reasonable Assurance** untuk Topik atau Aspek Topik dari Sustainability Information
- Apabila hal ini dilakukan, maka harus disetujui oleh setiap pihak yang terlibat pada asurans serta pembaca untuk **mengetahui Informasi Keberlanjutan menggunakan tingkat asurans Reasonable atau Limited**

LIMITED ASSURANCE VS REASONABLE ASSURANCE

Contoh: BHP Group Limited

*uses ISAE3000 and ISAE3410

What we assured

Ernst & Young ('EY', 'we') was engaged by BHP to provide limited assurance over certain sustainability data and disclosures in BHP's Annual Report, ESG Standards and Databook, and online for the year ended 30 June 2024 in accordance with the Criteria, as defined in the following table:

What we assured (Limited Assurance Subject Matter)	What we assured it against (Criteria)
BHP's qualitative disclosures in Section 6 of the Operating and Financial Review within the BHP Annual Report 2024	– Management's own publicly disclosed criteria
BHP's sustainability policies and standards as disclosed in the ICMM tab in the BHP ESG Standards and Databook 2024 at bhp.com/sustainability	– International Council on Mining and Metals (ICMM) Mining Principles and relevant Performance Expectations and mandatory Position Statements (Subject Matter 1 of the ICMM Assurance and Validation Procedure 2023 (ICMM Procedure))
BHP's identification and reporting of its material sustainability issues, risks and opportunities described within Section 6 of the BHP Annual Report 2024 and online at bhp.com/sustainability/approach	– ICMM Procedure Subject Matter 2 – Global Reporting Initiative (GRI) Standards 2021 GRI 3: Material Topics
BHP's implementation of systems and approaches to manage its material sustainability risks and opportunities	– ICMM Procedure Subject Matter 3
BHP's reported performance of its material sustainability issues, risks and opportunities in Section 6 of the Operating and Financial Review within the BHP Annual Report 2024 and the BHP ESG Standards and Databook 2024, referenced above	– ICMM Procedure Subject Matter 4 – Management's own publicly disclosed criteria. as informed by the GRI Topic Standards, and the Sustainability Accounting Standards Board (SASB) Mining and Metals Standard – BHP Scopes 1, 2, and 3 GHG Emissions Calculation Methodology 2024, as informed by the *National Greenhouse and Energy Reporting (Measurement) Determination 2008* for scope 1 and scope 2 GHG data, and the World Resource Institute/World Business Council for Sustainable Development *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*, including the *GHG Protocol: Scope 2 Guidance* and the *Corporate Value Chain Scope 3 Accounting and Reporting Standard* for scope 3 GHG data
Water stewardship reporting, at an operated asset level, in the BHP Annual Report 2024, the BHP ESG Standards and Databook 2024, referenced above, and supporting disclosures included online at bhp.com/sustainability/environment/water	– ICMM guidance and minimum disclosure Standards: Water Reporting: Good practice guide (2nd edition), 2021

In addition, we were engaged by BHP to provide reasonable assurance over the following information in accordance with the noted Criteria, as defined in the following table:

What we assured (Reasonable Assurance Subject Matter)	What we assured it against (Criteria)
Scope 1 and Scope 2 greenhouse gas emissions as reported in Section 6 of the Operating and Financial Review within the BHP Annual Report 2024 and the BHP ESG Standards and Databook 2024, referenced above.	– World Resource Institute/World Business Council for Sustainable Development (WRI/WBCSD) Greenhouse Gas Protocol – BHP's Scopes 1, 2 and 3 GHG Emissions Calculation Methodology 2024

FUNDAMENTAL CONCEPTS IN AN ENGAGEMENT

SKEPTISME PROFESSIONAL	**PENILAIAN PROFESSIONAL**	**FRAUD DAN NON-COMPLIANCE DENGAN HUKUM DAN REGULASI**
MATERIALITAS	**PENGUMPULAN BUKTI YANG CUKUP**	**DOKUMENTASI**

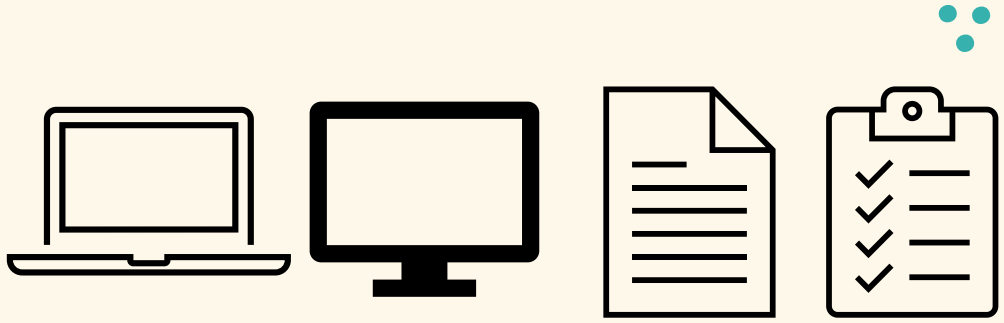
ENGAGEMENT RESOURCES

TIM PERIKATAN

- Personel Firm
- Praktisi Komponen
- Tenaga Ahli Internal

EKSTERNAL DARI TIM PERIKATAN

- Tenaga Ahli Eksternal
- Praktisi Lain
- Internal Audit sebagai direct assistance



PENGGUNAAN TEKNOLOGI DAN SUMBER DAYA INTELEKTUAL

PRAKTISI LAIN

Perikatan entitas dengan **firm yang berbeda**
Firm **tidak memiliki akses terhadap** pekerjaan yang dilakukan **oleh practitioner lain.**

- Praktisi lain akan **menghasilkan assurance report** yang berbeda

→

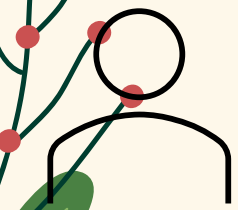
SKENARIO

- Entitas **memperoleh assurance atas Emisi Scope 1 dan Scope 2 dari Praktisi Lain**
- Tidak terdapat akses ke dokumen, kertas kerja, atau bukti dari praktisi yang melakukan asurans ini
- Praktisi **mengkonfirmasi bahwa praktisi lain memenuhi standar asurans dan memiliki kualifikasi asurans yang diperlukan**

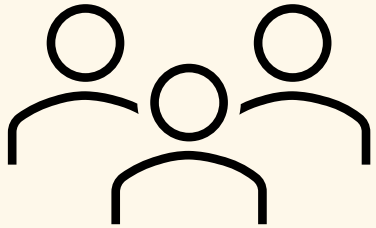
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PRAKTISI MENERIMA ONE-TO-MANY REPORTS SEBAGAI BUKTI DAN DIDUKUNG DENGAN PROSEDUR ANALITIS DARI EMISI VALUE CHAIN PERUSAHAAN

ENGAGEMENT LEADER AND TEAM



KETUA PERIKATAN



TIM PERIKATAN

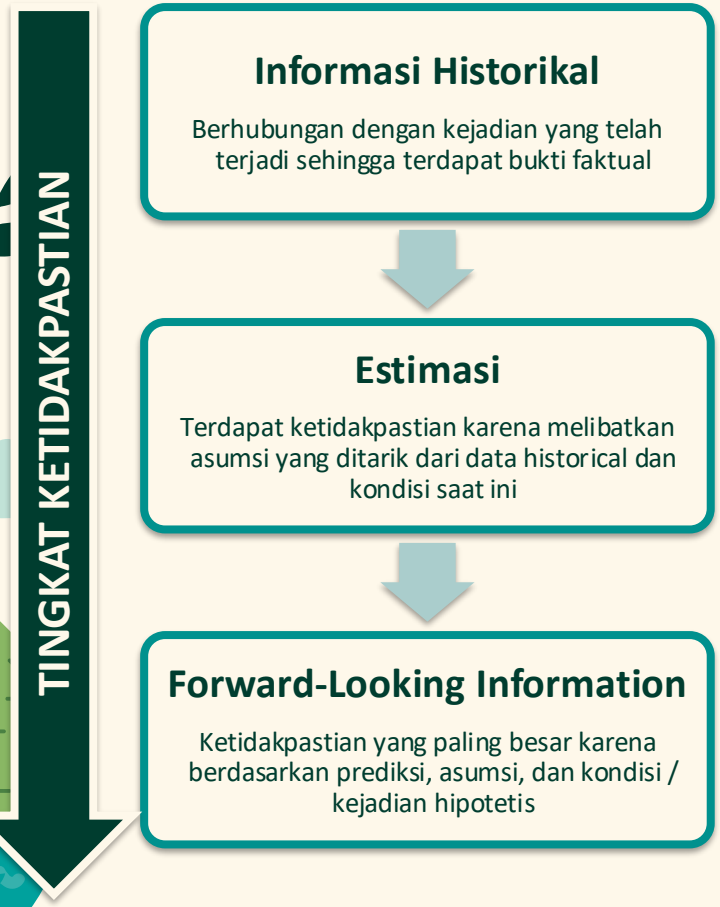
HARUS MEMILIKI

- Kompetensi dan **kapabilitas dalam kemampuan asurans**
- Pemahaman **atas persyaratan etis**
- Kemampuan **Sustainability yang cukup untuk bertanggung jawab atas kesimpulan** yang tercapai pada perikatan

TENAGA AHLI INTERNAL DAN EKSTERNAL
example:

Keahlian	Topik Keberlanjutan
Tenaga Ahli Karbon	Pelaporan Emisi GRK
Ahli Tata Kelola	Keragaman Dewan
Konsultan Pajak	Transparansi Pajak
Ahli Etika dan Compliance	Anti-Korupsi dan Praktik Bisnis Etis.
Penasehat Kebijakan	Kebijakan Tanggung Jawab Sosial Perusahaan (CSR).
Konsultan Tata Kelola dan Manajemen	Kerangka Tata Kelola Perusahaan

SPECTRUM OF SUSTAINABILITY INFORMATION



	ESTIMASI	FORWARD-LOOKING INFORMATION
DEFINISI	Estimasi **nilai suatu pengungkapan** dimana jumlah pastinya tidak dapat ditentukan, berhubungan **dengan kondisi atau kejadian sebelumnya**	Informasi yang berhubungan dengan **acara dan kondisi yang belum terjadi atau berubah dengan sifat yang tidak terprediksi**
SIFAT	Kuantitatif	Kuantitatif atau kualitatif
DASAR	Berdasarkan **data historikal, kondisi saat ini, dan suatu asumsi beralasan** yang jelas	Berdasarkan **asumsi, skenario hipotesis, atau penilaian tentang perkembangan masa depan** yang mungkin atau tidak mungkin terjadi
TINGKAT KETIDAKPASTIAN	Melibatkan **ketidakpastian yang umumnya berdasarkan data yang dapat diamati**	Tingkat **ketidakpastian yang lebih tinggi** karena berdasarkan **kejadian masa depan yang tidak bisa diprediksi**
CONTOH	• Current financial effects of climate-related risks and opportunities (IFRS S2.15(a)) • Greenhouse Gas Emissions (IFRS S2.29 (a))	• Climate-related risks and opportunities (IFRS S2.10) • Transition plan (IFRS S2.14(a)(iv)) • Anticipated financial effects of climate-related risks and opportunities (IFRS S2.15(b)) • Climate-related scenario analysis (IFRS S2.22) • Greenhouse gas emissions reduction targets (IFRS S2.33)

WHAT ASSURANCE OVER
SUSTAINABILITY INFORMATION

BISA DILAKUKAN

1. Menilai dasar dari asumsi yang ditetapkan
2. Evaluasi kualitas proses *forecasting*
3. Menilai dan mempertanyakan bias manajemen
4. Menentukan apakah informasi memiliki bukti dan asumsi yang berdasar

TIDAK BISA DILAKUKAN

1. Menjamin kinerja atau hasil di masa depan
2. Mengeliminasi ketidakpastian inheren dalam proyeksi atau *forecasting*
3. Memprediksi faktor eksternal atau kondisi pasar di masa depan
4. Validasi penilaian subyektif mengenai strategi atau target di masa depan

EVIDENCE COLLECTED IN SUSTAINABILITY ASSURANCE

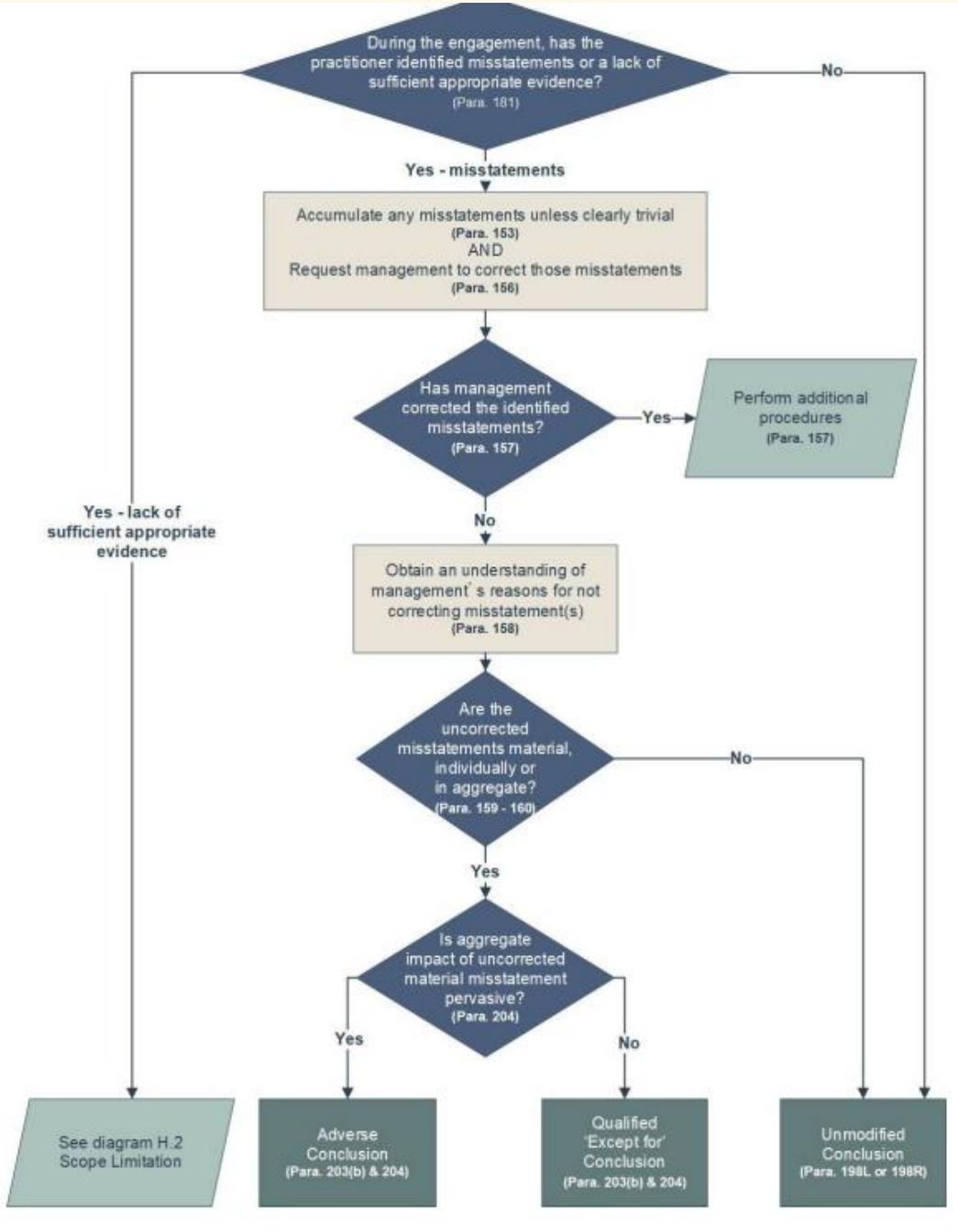
Dokumentasi menunjukkan **kepatuhan terhadap standar, mendukung transparansi, dan memastikan bahwa praktisi lain akan mencapai kesimpulan yang sama.**

STRONGEST

1. **Representasi Manajemen dan Konfirmasi Verbal**
2. **Prosedur Analitis dan Rekalkulasi**
3. **Dokumentasi dan Catatan Internal**
4. **Dokumentasi Eksternal dari Sumber Independen**
5. **Observasi Langsung dan Pemeriksaan Fisik**

Pada ISSA5000, praktisi perlu mempertimbangkan apa yang dimaksud dengan ***sufficient and appropriate evidence,*** berhubung dengan ketidakpastian dan penilaian yang dilakukan

KEANDALAN BUKTI			
Akurat	Bebas dari salah saji	**Bebas dari bias**	Yang sengaja atau tidak disengaja
Lengkap	Merefleksikan seluruh kejadian, situasi, dan kondisi	**Kredibel**	Dihasilkan oleh sumber yang kompeten, capable, dan terpercaya
Autentik	Asli, tertulis, dan tidakberubah secara tidak wajar		



ASSURANCE CONCLUSION

Qualified Conclusion

Positive Conclusion (reasonable) atau **Negative Conclusion (limited)**, namun dengan **qualifications**

Memiliki **rincian spesifik mengenai salah saji material atau batasan** yang mencegah kesimpulan asurans sepenuhnya

Dilakukan **apabila terdapat beberapa isu yang diidentifikasi** (ex: inkonsistensi data, pengendalian yang rendah), tapi **tidak pervasive.**

Adverse Conclusion

Dinyatakan sebagai **negative conclusion**

Menyatakan bahwa **informasi keberlanjutan mengandung salah saji material** dan **tidak memenuhi kriteria yang diterapkan**

Digunakan apabila **salah saji signifikan dan pervasive**, sehingga **mempengaruhi keandalan informasi keberlanjutan sepenuhnya**

Disclaimer of Conclusion

Tidak terdapat Conclusion

Practitioner **tidak bisa menyatakan opini** terhadap informasi keberlanjutan

Digunakan apabila **terdapat batasan cakupan atau kurangnya bukti yang cukup** sehingga mencegah praktisi untuk membentuk Kesimpulan

CURRENT ISSA5000 ADOPTED STANDARD



United Kingdom
ISSA (UK) 5000 oleh FRC

Pakistan
ISSA 5000 oleh ICAP

China
Adopsi menjadi Sustainability Information Assurance Service Standards No. 6101

Japan
Adopsi menjadi PGSA 5000

Sri Lanka
Adopsi menjadi SLSSA 5000

Hong Kong
Adopsi menjadi HKSSA5000

Thailand
Adopsi menjadi TSSA 5000 oleh TFAP

Philippines
Adopsi menjadi PSSA 5000 oleh AASC

Australia
Adopsi menjadi ASSA 5000

New Zealand
Adopsi menjadi ISS (NZ) 5000 oleh XRB

Saudi Arabia
ISSA 5000 oleh SOCPA

Oman
ISSA 5000 oleh OACP

Malaysia
ISSA 5000 oleh MIA

Canada
Adopsi menjadi CSSB/AASB, 2025

Mexico
ISSA 5000, oleh IMCP

Costa Rica
Adopsi ISSA 5000 pada Circular 03/2022

Ghana
ISSA 5000, Adopsi oleh ICAG dengan Directive OIR/ICAG/SAP/20/08/26

Rwanda
ISSA 5000, Adopsi oleh ICPAR

Kenya
ISSA 5000, Adopsi oleh ICPAK

Brazil
Adopsi menjadi NBC TAS 5000

Argentina
ISSA 5000, Adopsi oleh CENCyA

South Africa
ISSA 5000 oleh IRBA

Zambia
ISSA 5000, Adopsi oleh ZICA dengan Circular 4/2025

Zimbabwe
ISSA 5000 berdasarkan Statutory Instruments 137 2026

03

ISSA5000 EXAMPLE



BRIEF INTRODUCTION TO AUSTRALIA'S ADOPTION OF ISSA5000

Australia adalah salah satu negara yang telah mengadopsi ISSA 5000 menjadi ASSA 5000 dengan penerapan secara bertahap *(phasing)* yaitu ASSA5010

ADOPTION OF ISSA 5000 TO ASSA 5000



Compiled Standard **ASSA 5000** (July 2025)

Standard on Sustainability Assurance ASSA 5000
General Requirements for Sustainability Assurance Engagements

This compilation was prepared on 18 July 2025 taking into account amendments made by ASSA 2025-3 and AUASB 2025-7.

Compilation Number: 2
Compilation Date: 18 July 2025

Prepared by the **Auditing and Assurance Standards Board**

STANDARD ON SUSTAINABILITY ASSURANCE ASSA 5000

The Auditing and Assurance Standards Board (AUASB) made Standard on Sustainability Assurance ASSA 5000 *General Requirements for Sustainability Assurance Engagements* pursuant to section 227B of the *Australian Securities and Investments Commission Act 2001* and section 336 of the *Corporations Act 2001*, on 28 January 2025.

This compiled version of ASSA 5000 incorporates subsequent amendments contained in other AUASB Standards made by the AUASB up to and including 9 July 2025 (see Compilation Details).

Australia sudah mengadopsi ISSA5000 menjadi **ASSA5000** dan berlaku **sejak 28 January 2025**

Australian Government
Auditing and Assurance Standards Board

Conformity with International Standard on Sustainability Assurance

This Standard on Sustainability Assurance conforms with International Standard on Sustainability Assurance ISSA 5000 *General Requirements for Sustainability Assurance Engagements* issued by the International Auditing and Assurance Standards Board other than as detailed below.

Paragraphs that have been added to this Standard on Sustainability Assurance (and do not appear or appear differently in/from the text of the equivalent ISSA) are identified with the prefix "Aus".

The following paragraphs and definitions are additional to or have been amended from ISSA 5000:

Paragraph	Summary of Change
Aus 6.1	Replaces ISSA 5000 introductory paragraph 6 to refer to 'the provisions of the Code (which is defined in paragraph Aus 18.1) instead of 'the provisions of the *International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code) related to sustainability assurance engagements'.
Aus 18.1	Introduces the definition of 'the Code' being different versions of 'APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* depending upon the engagement and reporting period (see also Aus 18.3 below).
Aus 18.2	Replaces the definition of 'Engagement team' to prohibit the use of internal auditors to provide direct assistance in a sustainability assurance engagement.
Aus 18.3	Replaces the definition of 'Relevant ethical requirements' to refer to 'the Code' (see Aus 18.1 above). The definition also includes specific reference to the requirements of Chapter 2M of the *Corporations Act 2001*.
Aus 18.4	Explains the different terms used in the *Corporations Act 2001* and AUASB Standards.
Aus 42.1 and Aus 42.2	These paragraphs prohibit the use of internal auditors to provide direct assistance in a sustainability assurance engagement.
Aus A29.1	Prohibits the use of internal auditors to provide direct assistance in a sustainability assurance engagement.
Throughout	Replaced 'the IESBA Code' with 'the Code' (see also Aus 18.1 above).
Appendix 3	The illustrative assurance reports have been amended consistent with the definition of 'the Code' in paragraph Aus 18.1.

This Standard on Sustainability Assurance incorporates terminology and definitions used in Australia.

Compliance with this Standard on Sustainability Assurance enables compliance with ISSA 5000.

Adopsi ini mengalami beberapa perubahan dari ISSA5000 yang telah dijabarkan pada ASSA5000

STATUTORY ASSURANCE: CORPORATIONS ACT 2001

301A Audit of annual sustainability report

An entity that is required to prepare a sustainability report for a financial year must:

(a) have the sustainability report audited in accordance with Division 3; and

(b) obtain an auditor's report.

Note: For financial years commencing before 1 July 2030, the requirement to have the sustainability report audited may be modified: see Part 10.77.

307AA Audit of sustainability report

An auditor who conducts an audit of the sustainability report for a financial year must form an opinion about:

(a) whether the sustainability report is in accordance with this Act, including sections 296C (compliance with sustainability standards etc.) and 296D (climate statement disclosures); and

(b) whether the auditor has been given all information, explanation and assistance necessary for the conduct of the audit; and

(c) whether the entity that prepared the sustainability report has kept sustainability records sufficient to enable the sustainability report to be prepared and audited.

Note: This section applies to sub-funds of retail CCIVs in a modified form: see section 1232G.

307AB Audit of sustainability report to be conducted in accordance with auditing standards

(1) If an individual auditor, or an audit company, conducts an audit of the sustainability report for a financial year, the individual auditor or audit company must conduct the audit in accordance with the auditing standards.

(2) If an audit firm, or an audit company, conducts an audit of the sustainability report for a financial year, the lead auditor for the audit must ensure that the audit is conducted in accordance with the auditing standards.

Fault-based offence

(3) A person commits an offence if the person contravenes subsection (1) or (2).

Strict liability offence

(4) A person commits an offence of strict liability if the person contravenes subsection (1) or (2).

Note: For strict liability, see section 6.1 of the *Criminal Code*.

Australia telah menetapkan bahwa entitas yang termasuk pada **Corporations Act 2001 dan menerbitkan Sustainability Report**, maka SR tersebut harus melalui **proses audit sesuai ketentuan dan standar yang berlaku**

EXAMPLE OF SUSTAINABILITY ASSURANCE UNDER ASSA 5000-5010



STATUTORY ASSURANCE WITH ASSA 5010

To the members of the Commonwealth Bank of Australia

Independent Auditor's Report on specified Sustainability Disclosures

Review Conclusion → **Limited Assurance Engagement**

We have conducted a review of the following specified Sustainability Disclosures in the Annual Report of the Commonwealth Bank of Australia (the Bank) and its controlled entities (together the Group) for the year ended 30 June 2026 in accordance with Australian Standard on Sustainability Assurance ASSA 5010 *Timeline for Audits and Reviews of Information in Sustainability Reports under the Corporations Act 2001* (ASSA 5010) issued by the Auditing and Assurance Standards Board (AUASB).

Specified Sustainability Disclosures Reviewed	Reporting requirement of Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures (AASB S2) (including related general disclosures required by Appendix D)	Location in Annual Report
Governance	Paragraph 6	Governance disclosures presented on pages 130–133
Strategy (risks and opportunities)	Subparagraphs 9(a), 10(a) and 10(b)	The following climate-related physical risk: • Risk of declining customer insurance and inadequate resilience to physical risks (page 124) The following climate-related transition risk: • Risk of a disorderly transition to a lower-carbon economy (page 125) The additional information presented on page 123.

The requirements of AASB S2 identified in the table above form the criteria relevant to the specified Sustainability Disclosures and apply under Division 1 of Part 2M.3 of the *Corporations Act 2001* (the Act).

We have not become aware of any matter in the course of our review that makes us believe that the Governance and Strategy (risks and opportunities) disclosures as specified in the table above do not comply with Division 1 of Part 2M.3 of the *Corporations Act 2001*.

Sesuai dengan regulasi yang diterangkan pada **Corporations Act 2001** dilakukan adalah **Limited Assurance pd Review Conclusion atas Tata Kelola dan Climate-Related Physical Risk**

Kriteria relevan yang digunakan dalam pelaksanaan *Assurance* ini adalah **AASB S2 atas Climate Related Disclosures** yang berlaku sejak 2024

Summary of the Work Performed in our Review

A review is a limited assurance engagement and involves performing procedures to obtain evidence about the specified Governance and Strategy (risks and opportunities) disclosures. The nature, timing and extent of procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error. In conducting our review, we:

- Inspected the specified Sustainability Disclosures and assessed the completeness and accuracy of these disclosures against the relevant disclosure requirements of AASB S2 and with reference to the knowledge and evidence obtained during the assurance engagement;
- Performed enquiries with management regarding the methodologies, processes and controls for capturing, collating, calculating and reporting the specified Sustainability Disclosures and assessed their alignment with AASB S2 and applicable method and measurement approaches;
- Inspected and assessed, on a sample basis, charters, policies, minutes of meetings regarding the monitoring, management and oversight of climate-related matters, and other underlying evidence supporting the climate-related financial disclosures on governance;
- Performed enquiries of management regarding the approach taken by the Group to:
  - Identify climate-related risks and opportunities;
  - Identify material information for disclosure with regards to the Strategy (risks and opportunities) disclosures.

Basis for Conclusion and Opinion

Basis for Conclusion

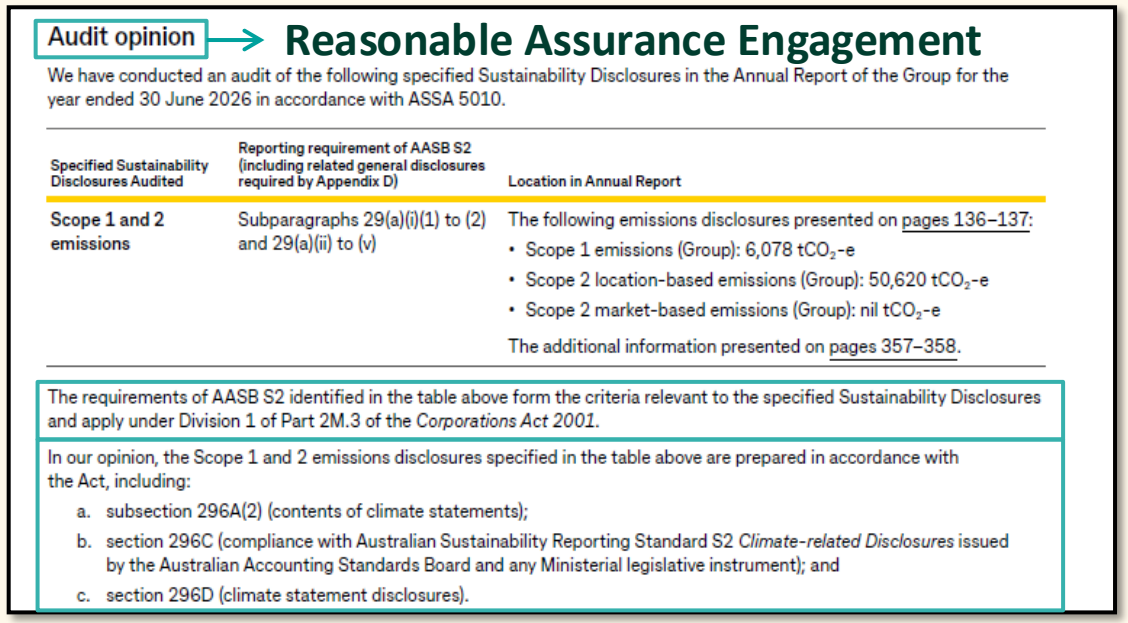
Our review has been conducted in accordance with Australian Standard on Sustainability Assurance ASSA 5000 *General Requirements for Sustainability Assurance* (ASSA 5000) issued by the AUASB. Our review includes obtaining limited assurance about whether the specified Governance and Strategy (risks and opportunities) disclosures are free from material misstatement.

In applying the relevant criteria, we note that subsection 296C(1) of the Act includes a requirement to comply with AASB S2.

Our conclusion is based on the procedures we have performed and the evidence we have obtained in accordance with ASSA 5000. The procedures in a review vary in nature and timing from, and are less in extent than for, an audit. Consequently, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an audit been performed. See the 'Summary of the Work Performed' section of our report below.

Prosedur yang dilakukan pada Review

STATUTORY ASSURANCE WITH ASSA 5010



Audit opinion → **Reasonable Assurance Engagement**

We have conducted an audit of the following specified Sustainability Disclosures in the Annual Report of the Group for the year ended 30 June 2026 in accordance with ASSA 5010.

Specified Sustainability Disclosures Audited	Reporting requirement of AASB S2 (including related general disclosures required by Appendix D)	Location in Annual Report
Scope 1 and 2 emissions	Subparagraphs 29(a)(i)(1) to (2) and 29(a)(ii) to (v)	The following emissions disclosures presented on pages 136–137: • Scope 1 emissions (Group): 6,078 tCO_2-e • Scope 2 location-based emissions (Group): 50,620 tCO_2-e • Scope 2 market-based emissions (Group): nil tCO_2-e The additional information presented on pages 357–358.

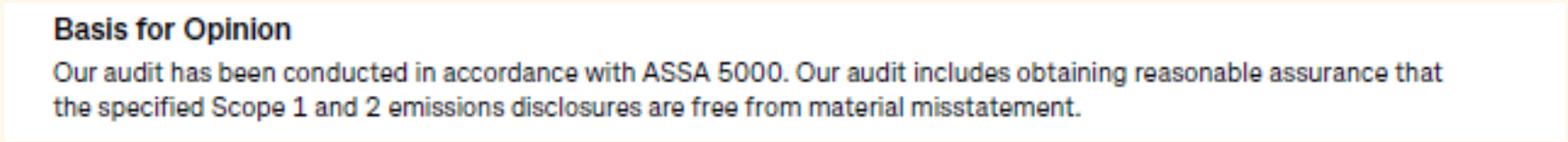
The requirements of AASB S2 identified in the table above form the criteria relevant to the specified Sustainability Disclosures and apply under Division 1 of Part 2M.3 of the *Corporations Act 2001*.

In our opinion, the Scope 1 and 2 emissions disclosures specified in the table above are prepared in accordance with the Act, including:

a. subsection 296A(2) (contents of climate statements);
b. section 296C (compliance with Australian Sustainability Reporting Standard S2 *Climate-related Disclosures* issued by the Australian Accounting Standards Board and any Ministerial legislative instrument); and
c. section 296D (climate statement disclosures).

Sesuai dengan regulasi yang diterangkan pada **Corporations Act 2001** dilakukan adalah **Reasonable Assurance pd Audit Opinion atas Emisi Scope 1 dan Scope 2**

Kriteria relevan yang digunakan dalam pelaksanaan *Assurance* ini adalah **AASB S2 atas Climate Related Disclosures** yang berlaku sejak 2024 dan juga Corporations Act 2001 pasal 296A(2), 296C, dan 296D



Basis for Opinion

Our audit has been conducted in accordance with ASSA 5000. Our audit includes obtaining reasonable assurance that the specified Scope 1 and 2 emissions disclosures are free from material misstatement.

VOLUNTARY ASSURANCE WITH ASSA5010

To the directors of the Commonwealth Bank of Australia

Independent practitioner's combined assurance report on Commonwealth Bank of Australia's Sustainability Information

Reasonable Assurance Opinion

We have conducted a reasonable assurance engagement on selected disclosures ('Information RA'), as outlined in Appendix 1(i), as defined below and presented in the Sustainability Report that forms part of the 2026 Annual Report of the Commonwealth Bank of Australia (the Bank) and its controlled entities (together the Group).

In our opinion, the Information RA is prepared, in all material respects, in accordance with the Sustainability Criteria set out within the Sustainability Report Appendix on pages 353 to 382 of the Annual Report and referenced in the 'Sustainability Information and Reporting Criteria' section below.

Limited Assurance Conclusion

We have conducted a limited assurance engagement on selected disclosures ('Information LA'), as outlined in Appendix 1(ii) and (iii) of this report, as defined below and presented in the Sustainability Report.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Information LA is not prepared, in all material respects, in accordance with the Sustainability Criteria set out within the Sustainability Report Appendix on pages 353 to 382 and the glossary on pages 395 to 406 of the Annual Report and referenced in the 'Sustainability Information and Reporting Criteria' section below.

Sustainability Information and Reporting Criteria

The Information RA and Information LA are collectively, the Sustainability Information and are set out in Appendix 1. The table below sets out the Sustainability Information and the Reporting Criteria.

Sustainability Information	Where defined in this report	Reporting Criteria
Information RA	Appendix 1(i) *Subject Matter Information – Reasonable Assurance over other sustainability metrics*	Set out within the Greenhouse gas emissions measurement section of the Sustainability Report Appendix presented on pages 353 to 382 and the Glossary on pages 395 to 406. Specifically, the criteria is identified within the Glossary by way of the following sentence: *This is the criteria for the accompanying Selected Sustainability Information assured by PwC.*
Information LA	Appendix 1(ii) *Subject Matter Information – Limited Assurance over other sustainability metrics*	Set out in the same sections highlighted above in Information RA.
	Appendix 1(iii) *Subject Matter Information – Limited Assurance over climate related metrics*	Set out in the following specific sections relevant to the metrics outlined in Appendix 1(iii): 1. The Sustainability funding section within the Sustainability Report Appendix presented on pages 376 to 379; and 2. The methodology presented within the Sustainability Report Appendix on pages 353 to 382 as it relates to sector-level performance metrics and PCAF quality scores.

The maintenance and integrity of the Group's website is the responsibility of the Group's management; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Sustainability Information or Criteria when presented on the Group's website.

Basis for Reasonable Assurance Opinion and Limited Assurance Conclusion

We conducted our engagement in accordance with Australian Standard on Sustainability Assurance (ASSA) 5000, *General Requirements for Sustainability Assurance Engagements*, issued by the Australian Auditing and Assurance Standards Board.

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under this standard are further described in the *Practitioner's Responsibilities* section of our report.

We are independent of the Group in accordance with the applicable requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (November 2018 incorporating all amendments to June 2024) (the Code), that are relevant to our assurance of the Information RA and Information LA and public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Our firm applies Australian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Reports, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion and limited assurance conclusion.

CBA juga secara sukarela melakukan:

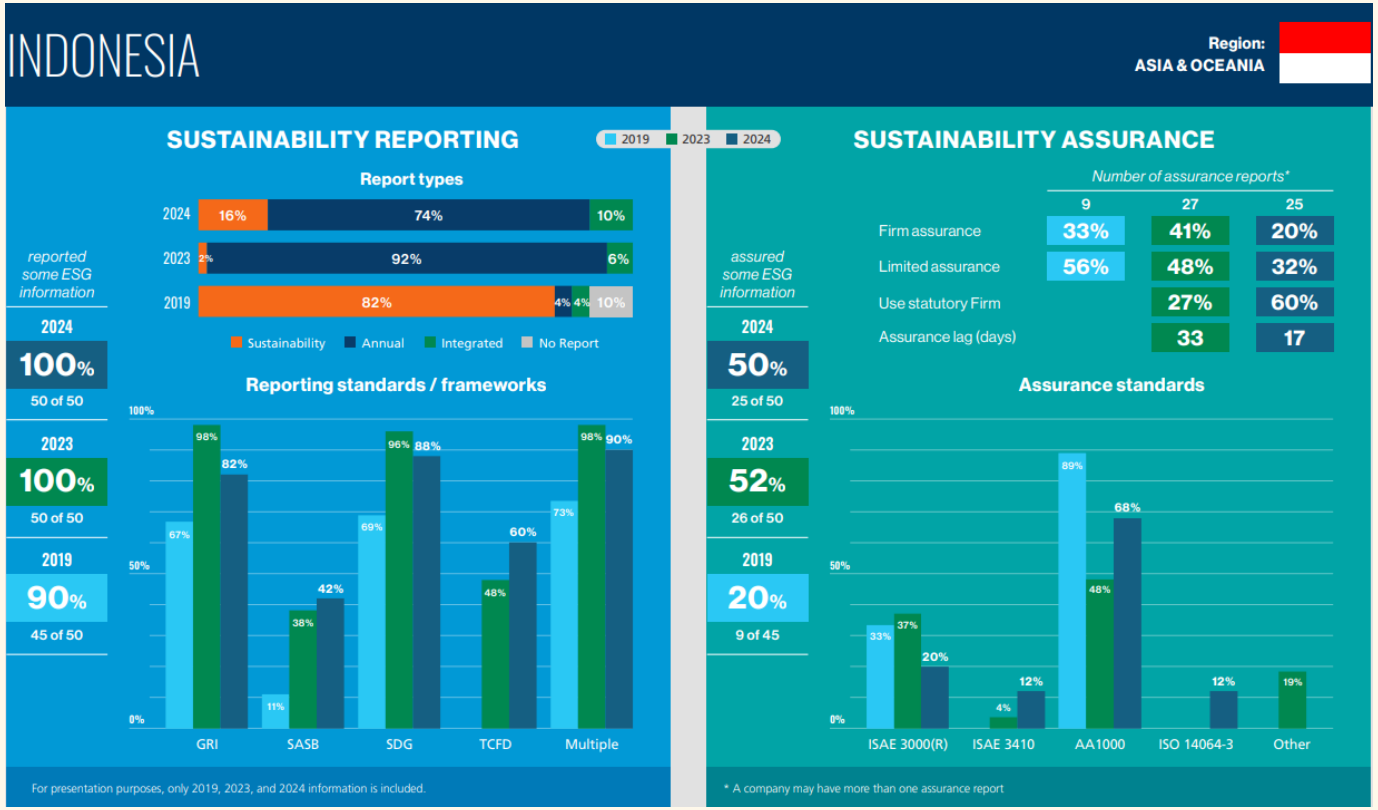
- **Reasonable Assurance** atas GHG Emission, Energy Production, dan Energy Consumption yang dijabarkan pd Appendix
- **Limited Assurance** atas Aspek Sosial (Ketenagakerjaan, Customer, Community Engagement), GHG Emission Scope 3, Limbah, Air, dan lainnya yang dijabarkan pd Appendix

Kriteria yang digunakan dalam engagement adalah metodologi **yang telah disajikan pada Appendix SR**

04

PROGRESS IN INDONESIA

INDONESIA'S SUSTAINABILITY LANDSCAPE



The State of Play: Sustainability Disclosure and Assurance, 2019-2024 Trends and Analysis - IFAC with AICPA & CIMA

- Pengungkapan Keberlanjutan sebagian besar dilakukan di Indonesia dengan menggunakan **lebih dari 1 standar**
- Ada peningkatan jumlah asurans di Indonesia selama 2019-2024, **terdapat perpindahan tren dengan penyedia berupa statutory firm**

*** Studi dilakukan dengan 50 perusahaan terbesar di Indonesia**

SUSTAINABILITY REPORTING
STANDARD DEVELOPMENT

OJK POJK 51/2017	UU No.4 Tahun 2023 P2SK	Penerbitan TKBI 2024-2026	PSPK 1-2
POJK 51/2017 tentang Penerapan Keuangan Berkelanjutan bagi LJK, Emiten, dan Perusahaan Publik	UU No.4 Tahun 2023 tentang Pengembangan dan Penguatan Sektor Keuangan menjelaskan pada Pasal 222 bahwa PUSK, emiten, dan perusahaan publik menyusun laporan keberlanjutan sebagai bagian dari akuntabilitas kinerja penerapan Keuangan Berkelanjutan	Penerbitan Taksonomi untuk Keuangan Berkelanjutan Indonesia (TKBI) sebagai standar klasifikasi aktivitas berkelanjutan	Pengesahan hasil adopsi IFRS S1-S2 yaitu PSPK 1-2 oleh IAI

RPOJK 2026


OTORITAS JASA KEUANGAN
REPUBLIK INDONESIA

SALINAN
PERATURAN OTORITAS JASA KEUANGAN
NOMOR 51 /POJK.03/2017
TENTANG
PENERAPAN KEUANGAN BERKELANJUTAN
BAGI LEMBAGA JASA KEUANGAN, EMITEN, DAN PERUSAHAAN PUBLIK

DENGAN RAHMAT TUHAN YANG MAHA ESA

DEWAN KOMISIONER OTORITAS JASA KEUANGAN,


SALINAN

PRESIDEN
REPUBLIK INDONESIA

UNDANG-UNDANG REPUBLIK INDONESIA

NOMOR 4 TAHUN 2026

TENTANG

PERUBAHAN ATAS UNDANG-UNDANG NOMOR 4 TAHUN 2023

TENTANG PENGEMBANGAN DAN PENGUATAN SEKTOR KEUANGAN





CURRENT UPDATE: RPOJK 2026

Aspek Pengaturan	POJK 51/2017	RPOJK SF Baru
Konsep POJK	Konsep keuangan berkelanjutan yang menyelaraskan kepentingan ekonomi dan sosial dengan lingkungan (inside-out)	• Standard approach: Standar Pengungkapan Keberlanjutan dhi. PSPK 1 dan 2 (outside-in); dan • Regulatory approach: aspek keberlanjutan lainnya, melanjutkan POJK 51/2017 (inside-out)
Prinsip Penerapan Keuangan Berkelanjutan	8 prinsip: 1) investasi bertanggung jawab; 2) strategi dan praktik bisnis berkelanjutan; 3) pengelolaan risiko sosial dan Lingkungan Hidup; 4) tata kelola; 5) komunikasi yang informatif; 6) inklusif; 7) pengembangan sektor unggulan prioritas; dan 8) koordinasi dan kolaborasi.	8 prinsip: 1) tata kelola (PSPK); 2) investasi bertanggung jawab; 3) strategi dan praktik bisnis berkelanjutan (PSPK); 4) manajemen risiko terkait keberlanjutan (PSPK); 5) komunikasi yang informatif; 6) inklusif; 7) pengembangan sektor unggulan prioritas; 8) prinsip koordinasi dan kolaborasi.
Cakupan Pelapor	Lembaga Jasa Keuangan, Emiten dan Perusahaan Publik dengan implementasi bertahap	Pihak di Sektor Jasa Keuangan meliputi:a. LJK;b. emiten;c. perusahaan publik;d. pelaku usaha infrastruktur pasar keuangan;e. pihak lain di sektor jasa keuangan yang dinyatakan diawasi oleh OJK berdasarkan ketentuan peraturan perundang-undangan.
Kewajiban Pelaporan	1. Rencana Aksi Keuangan Berkelanjutan 2. Laporan Keberlanjutan	1. Rencana Aksi Keuangan Berkelanjutan 2. Laporan Keberlanjutan 3. Laporan lain sesuai dengan ketentuan peraturan perundang-undangan.
Kewajiban Penerapan TJSL)	Kewajiban mengalokasikan dana dan melaksanakan TJSL untuk kegiatan penerapan keuangan berkelanjutan	Kewajiban mengalokasikan dana dan melaksanakan TJSL untuk kegiatan penerapan keuangan berkelanjutan
Sanksi	Administratif berupa teguran atau peringatan tertulis	Sanksi administratif bertingkat termasuk sanksi greenwashing
Kewajiban Verifikasi	Jika ada (voluntary)	Verifikasi terbatas dengan phase-in bertahap dan ruang lingkup tertentu, yaitu Mandatory bagi Kelompok 1, 2, 3 dan Voluntary untuk Kelompok Lain



CURRENT UPDATE: RPOJK 2026

Aspek Pengaturan	POJK 51/2017	RPOJK SF Baru
Pelaporan	Manual melalui penyampaian dengan format PDF	Digital (APOLO, E-Reporting, dan sistem SRO)
Informasi Terhubung	Belum diatur secara spesifik	Mensyaratkan entitas untuk memberikan informasi bagi pengguna dalam memahami hubungan antara unsur yang terkait dengan informasi tersebut dan antara pengungkapan yang disediakan oleh entitas dalam laporan informasi keuangan
Pengukuran Emisi Gas Rumah Kaca (GRK)	Pengungkapan atas penggunaan BBM, Listrik, dan Perjalanan Dinas	PUSK, Emiten dan Perusahaan Publik wajib melakukan perhitungan dan mengungkapkan informasi terkait emisi gas rumah kaca beserta target pengurangannya. Wajib mengungkapkan: :a. penggunaan metodologi yang sesuai dengan standar nasional atau internasional;b. perolehan data emisi berdasarkan pengukuran langsung dan/atau menggunakan pengukuran estimasi.
Metriks	Pengukuran kinerja lingkungan, sosial dan ekonomi	Metrik berdasarkan standar pengungkapan keberlanjutan (standard approach): 1. Emisi Gas Rumah Kaca (Scope 1, 2, 3) dan Harga Karbon Internal 2. Risiko transisi dan fisik serta peluang terkait iklim 3. Penyaluran modal 4. RemunerasiMetrik berdasarkan aspek keberlanjutan yang dipersyaratkan lainnya (regulatory approach):Lingkungan, Ekonomi, Sosial 5. Metrik TKBI dan Emisi GRK
Taksonomi untuk Keuangan Berkelanjutan Indonesia (TKBI)	Belum diatur secara spesifik	Wajib menggunakan klasifikasi dan definisi aktivitas berkelanjutan yang mengacu pada taksonomi untuk keuangan berkelanjutan yang berlaku
Rencana Transisi Scenario Analysis	Belum diatur secara spesifik	Mengikuri PSPK 2
SR Konsolidasi	Belum diatur secara spesifik	Perusahaan induk yang merupakan pihak pada Kelompok 1, 2, 3, dan kelompok lain wajib menyusun Laporan Keberlanjutan secara konsolidasi.
Pengaturan Greenwashing	Belum diatur secara spesifik	Dalam menyusun SR, pihak dilarang memberikan informasi, data, dan/atau dokumen secara tidak benar, palsu, dan/atau menyesatkan.
Pengecualian	Belum diatur secara spesifik	Mengatur pasal pengecualian dan pasal yang dapat memberikan kewenangan bagi OJK dalam penerapannya.

ISSA5000 ADOPTION IN INDONESIA: DE SAKB 5000



SAKb 5000 mengadopsi ISSA 5000 yang diterbitkan oleh IAASB-IFAC dan diselaraskan dengan kerangka regulasi serta praktik asurans di Indonesia.

SAKb 5000 Sebagai Standar bagi Perikatan Asurans Keberlanjutan

Dalam melaksanakan perikatan asurans keberlanjutan, tujuan praktisi adalah untuk memperoleh keyakinan memadai atau keyakinan terbatas tentang apakah informasi keberlanjutan bebas dari kesalahan penyajian material dan untuk menyatakan suatu opini atau kesimpulan atas informasi keberlanjutan melalui suatu laporan tertulis yang menyampaikan suatu opini keyakinan memadai atau kesimpulan keyakinan terbatas dan mendeskripsikan basis opini atau kesimpulan tersebut.

SAKb ini berlaku untuk semua perikatan asurans atas informasi keberlanjutan, terlepas dari bagaimana informasi tersebut disajikan. Standar ini berlaku untuk:

- Semua jenis informasi keberlanjutan, baik kuantitatif maupun kualitatif.
- Perikatan keyakinan memadai maupun perikatan keyakinan terbatas.
- Entitas yang merupakan emiten maupun entitas selain emiten.

Tanggal Efektif

15. SAKb ini efektif untuk perikatan asurans atas informasi keberlanjutan yang dilaporkan:
    (a) Untuk periode yang dimulai pada atau setelah 31 Desember 2026; atau
    (b) Pada tanggal tertentu pada atau setelah 31 Desember 2026.
    Penerapan dini diperkenankan.

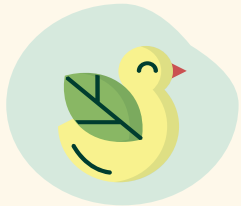
SAAT INI MASIH BERUPA DRAFT EKSPOSUR

THREE MAIN CONSIDERATIONS FOR ASSURANCE IN INDONESIA



REGULATION

- Proses adopsi ISSA5000 masih dalam fase *Draft Eksposur*
- Assurance di Indonesia masih *voluntary*



MARKET AND REPORTING ENTITY

- Pasar yang immature
- Proses pelaporan dan pengendalian yang belum matang



PENYEDIA ASSURER

- Pengembangan kompetensi di luar ilmu keuangan/akuntansi
- Kualitas dan keberadaan data subyek *Assurance*
- Kompleksitas dan kualitas kertas kerja pemeriksaan

CHALLENGES FOR ASSURANCE AND ISSA5000 IN INDONESIA

REGULASI

SAKB 5000 di Draft Eksposur



Masih dalam tahap pengembangan sehingga belum diketahui secara pasti perubahan-perubahan yang dapat terjadi

Menuju Verifikasi Wajib (RPOJK SF)

Saat ini asurans SR masih **sukarela** (SEOJK 16/2021: verifikasi pihak independen *jika ada*).
RPOJK SF (draf, masih proses RMR):

- **Mandatory** bagi Kelompok 1, 2, 3; *voluntary* bagi kelompok lain
- Verifikasi terbatas dengan *phase-in* bertahap **2027–2030**

Yang belum dirinci:

- **Lingkup dan level asurans** per tahap
- **Standar asurans** yang wajib dan **pihak yang berwenang** memberi asurans

G.1. Verifikasi Tertulis dari Pihak Independen (jika ada)

Bagian ini memuat informasi mengenai ada atau tidaknya verifikasi yang dilakukan oleh penyedia jasa *assurance* (*assurance services provider*) atas Laporan Keberlanjutan Emiten dan Perusahaan Publik. Dalam hal laporan telah diverifikasi oleh penyedia jasa *assurance*, maka Laporan Keberlanjutan memuat informasi mengenai:

a. nama penyedia jasa *assurance (assurer)* dan periode jasa *assurance;*
b. kebijakan Emiten dan Perusahaan Publik dalam memilih dan menentukan penyedia jasa *assurance*;
c. hubungan antara Emiten dan Perusahaan Publik dengan penyedia jasa *assurance* dimana *assurance* harus dilakukan oleh pihak independen yang tidak terlibat dalam proses pembuatan laporan, sehingga tidak ada benturan kepentingan dan kualitas proses verifikasi tetap terjaga; dan
d. laporan *assurance*.

CHALLENGES FOR ASSURANCE AND ISSA5000 IN INDONESIA

PASAR DAN PERUSAHAAN PELAPOR

PASAR TIDAK MATURE

Pelaporan Keberlanjutan di **Indonesia** masih dalam tahap pengembangan, sehingga ada **keterbatasan pengetahuan dan pemahaman publik.** Ini menyebabkan:

1. Permintaan asurans yang rendah karena bisnis belum menyadari bagaimana **asurans dapat meningkatkan kredibilitas dan kepercayaan pemangku** kepentingan
2. Kualitas penyedia asurans yang tidak konsisten di pasar di mana perusahaan yang telah mencoba **asurans mungkin memiliki pengalaman yang tidak terduga**. Hasil ini membuat **orang lain enggan asurans, yang selanjutnya menghambat pengembangan pasar.**

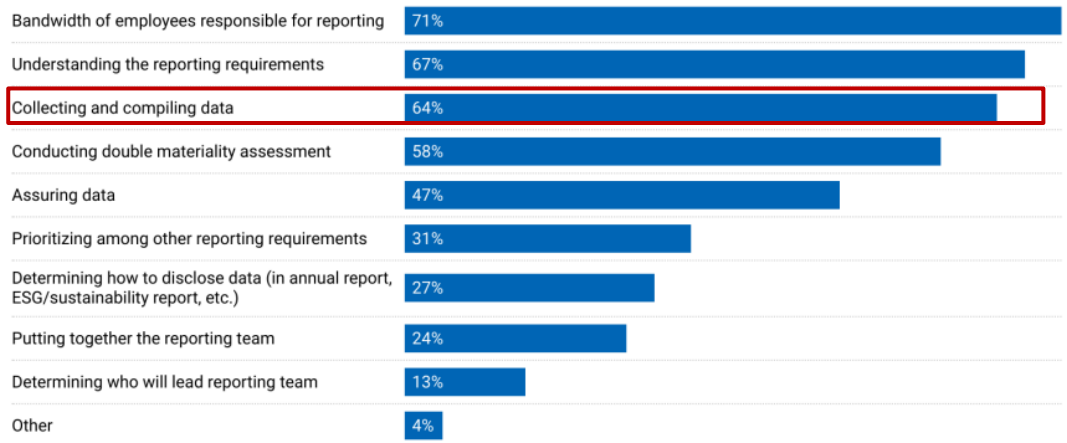
PROSES DAN PENGENDALIAN YANG TIDAK MATURE

- Sebagian besar perusahaan di **Indonesia masih beroperasi dengan sistem yang tidak terintegrasi dengan sistem dan prosedur** yang relevan yang diperlukan untuk keberlanjutan. Ini menyebabkan:
  1. **Peningkatan risiko kesalahan atau kesalahan penyajian,** perusahaan mungkin merasa **tidak yakin tentang integritas data mereka dan kurang percaya diri untuk menjalani asurans**.
  2. Data yang **tidak konsisten atau tidak dapat diandalkan**, yang memengaruhi **kualitas keseluruhan informasi yang diungkapkan.**

Figure 7

Companies are encountering multiple challenges in preparing for international disclosures, including employee capacity and data collection

Q: What have been the most significant challenges in preparing for the CSRD and other international ESG disclosure requirements? (select all that apply)



Note: Poll of 45 senior corporate executives
Source: *Navigating Federal and State ESG Regulations* roundtable, The Conference Board, October 2024

CHALLENGES FOR ASSURANCE AND ISSA5000 IN INDONESIA

PENYEDIA ASSURER

Kompetensi di luar Pengetahuan Keuangan

- Asurans akan membutuhkan lebih banyak pelatihan dan pengetahuan di luar Keuangan, termasuk dalam topik keberlanjutan. Ini termasuk:
  1. Environmental
  2. Social impact and human rights, and
  3. Governance
- Kurangnya spesialisasi atau pelatihan di bidang ini dapat membatasi **kemampuan asurans untuk mengevaluasi dan memvalidasi pengungkapan keberlanjutan** secara menyeluruh dan mengakibatkan **ketergantungan yang besar pada tim eksternal**

Kualitas dan Ketersediaan Data

- Perusahaan sering menghadapi **tantangan dalam mengumpulkan data keberlanjutan yang lengkap, konsisten, dan andal** karena **sistem pelaporan yang belum matang.**
- Keterbatasan data ini menciptakan kesulitan bagi asurans, yang harus bekerja dengan **kumpulan data yang tidak lengkap atau tidak konsisten.**
- Akibatnya, proses asurans menjadi **lebih lambat, kurang efisien, dan dapat menghasilkan hasil jaminan yang terbatas.**

Kompleksitas dan Kualitas Kertas Kerja

- Salah satu tantangan utama lainnya bagi asurans adalah **kompleksitas dan kualitas kertas kerja**.
- Informasi Keberlanjutan yang akan **di-assure berasal dari berbagai sumber dan merupakan campuran data kuantitatif dan kualitatif**. Varietas ini membuatnya **sulit untuk menjaga konsistensi.**
- **Tidak ada format atau pedoman standar untuk memastikan kualitas dan dokumentasi dukungan** selama proses asurans. Hal ini **menciptakan ketidakpastian dan membuat proses jaminan kurang efisien**

THANK YOU !