UNVR 2025 Climate and Energy Disclosure Review

Independent analysis using selected GRI disclosures

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Review date: October 2026 (revised 19 October 2026) | Target period: 1 January to 31 December 2025

Purpose and conclusion

This review examines how published climate and energy information from PT Unilever Indonesia Tbk can be traced to selected GRI disclosures. It combines the company sustainability report with an independent Scope 1 and Scope 2 reconstruction. It explains the calculations, identifies where evidence is incomplete, and specifies the next information needed.

The project supports an analytical portfolio case study. A full GRI conformity claim is not established. The most consequential unresolved issues are electricity certificate evidence, the suitability of the historical grid-factor proxy, and comparability across baselines and business boundaries.

Scope of the review

The historical review uses selected GRI 2 and GRI 3 requirements, GRI 302 Energy 2016, and GRI 305 Emissions 2016 disclosures 305-1 to 305-5. A separate appendix considers GRI 102 Climate Change 2025 and GRI 103 Energy 2025 readiness. Social, governance, water, biodiversity, waste, ODS and other air-emission requirements are not comprehensively reviewed.

Report navigation

Pages	Subject
2 to 3	Executive summary, key findings and priorities
4	Reporting context and materiality
5 to 8	Energy, Scope 1, Scope 2, intensity and baseline findings
9	Selected GRI disclosure review
10	Readiness for the revised standards
11	Evidence requests and use of the analysis
12	Methods, references and traceability

This is an independent portfolio analysis. It was not commissioned or approved by UNVR and provides no assurance opinion. The company report remains the source for its own disclosures and claims.

Workbook citations prefixed with “WB” (for example, WB Executive Summary!D9:D12 or WB Scope 1!E16) reference specific calculation schedules, emission-factor libraries and QA checks in the companion Excel model, *UNVR GHG Reconstruction 2025.xlsx*. The selected requirement reviews, readiness questions and evidence requests are kept in the companion evidence matrix, *UNVR_2025_GRI_Evidence_Matrix.xlsx*.

Executive summary of findings

UNVR reports 674,488.63 GJ of organizational energy use and 7,869.19 tCO2e of Scope 1 emissions for 2025. The independent model reconstructs Scope 1 at 8,097.31 tCO2e, 2.90% above the company total. Most of the 228.12 tCO2e difference is a method difference rather than an unexplained gap: 158.49 tCO2e is biomass CH4 and N2O, which the model includes and the company's published Scope 1 breakdown does not show (page 6).

2025 measure	Value	Evidence meaning
Organizational energy	674,488.63 GJ	Company-reported total
Scope 1 reported	7,869.19 tCO2e	Company-reported inventory figure
Scope 1 reconstructed	8,097.31 tCO2e	Independent model estimate
Scope 2 location proxy	97,889.80 tCO2	CO2-only grid proxy calculation
Scope 2 market scenario	0 tCO2e	Conditional on certificate evidence
Scope 3	Unavailable	No category inventory produced

Sources: SR pp.184 and 188-190. WB Executive Summary!D9:D12 and Inventory!E17. The location result is CO2 only because the electricity factor is in tCO2/MWh; the workbook unit label now reads tCO2. Non-CO2 gas coverage is not confirmed.

Key findings

1. **The grid factor is the dominant uncertainty.** Moving from 0.80 to 0.87 tCO2/MWh adds 8,565 tCO2e to the 2025 total, against 224 tCO2e for a 10% light-fuel (HSD) share. Electricity is about 92% of the modelled footprint.
2. **The market-based zero is conditional.** It holds only if eligible I-RECs were retired for the full 122,362.25 MWh. Public evidence does not establish this.
3. **The 2015 baseline is not stable.** Two published tables and a summation gap in one of them give three candidate baselines. The 2025 reduction is 93.75%, 93.78% or 94.34% depending on the table used (page 8).

What the reconstruction explains

The model separates fossil combustion, biomass CH4 and N2O, and reported refrigerant emissions. It also separates location and market approaches to Scope 2. These distinctions make the assumptions visible and allow a reader to reproduce selected calculations. They do not validate the underlying company activity records.

What remains conditional

The location result uses a 0.80 tCO2/MWh operating-margin factor based on 2019 JAMALI data. This is a disclosed model proxy rather than a confirmed 2025 grid-average inventory factor. A market-based zero assumes all relevant electricity is matched by eligible and retired I-RECs. Public evidence reviewed here does not establish certificate retirement, matching, ownership or complete eligibility.

Performance claims require comparable coverage

Warehouse coverage increased from three to 11 in 2025. Ice cream climate data cover January to November, while net sales are identified as continuing operations. Changes in reported totals therefore combine activity and boundary effects with potential efficiency effects. A total year-on-year decline cannot be wholly assigned to decarbonization or energy-saving initiatives.

Sources: SR pp.73, 182, 184-187. WB Assumptions!E13:E17, Sensitivity!C14:D16 and Source Data!E26:G34. Executive summary continued on page 3.

Executive summary of priorities

The highest-value next step is to resolve evidence that changes the interpretation of the inventory. Adding more narrative before these questions are answered would make the report longer without strengthening its claims.

Priority	Evidence to obtain	Interpretation affected
1	Load and I-REC registry and retirement records	Whether the market-based zero is eligible and fully matched
2	A suitable reporting-year grid-average factor and gas coverage	Whether the location result is a defensible corporate inventory figure
3	Boundary and baseline bridges for 2015, 2024 and 2025	Whether reductions and ratios are comparable
4	Fuel split, company factor register, biomass non-CO2 treatment and refrigerant activity	Why the company's implied fuel factor is below the model's natural-gas factor
5	Energy balance and initiative savings methods	Whether fuel and generation are counted once and savings are attributable
6	Scope 3 category screening and data plan	How to extend beyond the operational inventory

Five specific reporting issues

First, SR p.184 and p.186 publish different 2015 Scope 1 and Scope 2 baseline values. Both are retained in this review. The 94.34% reduction claim is consistent with the p.186 total, but the relationship between the tables needs explanation.

Second, the 2015 Scope 1 total on p.184 (29,976.92 tCO2e) equals the fuel-combustion row alone and does not add the 454.72 tCO2e refrigerant row shown in the same column. The 2023, 2024 and 2025 columns do add up.

Third, the energy-intensity chart on p.188 shows 0.74 GJ per tonne for 2024, while the table on the same page gives 0.78. The 2023 and 2025 values agree.

Fourth, the model revenue ratio combines its operational emissions numerator with sales identified as continuing operations. The environmental numerator still includes partial-year ice cream activity. A matched denominator has not been established.

Fifth, the energy narrative is tagged to GRI 302-5, while the reviewed examples mainly concern factory, logistics and office efficiency. A separate quantified reduction in the energy requirements of sold products or services is not established by those examples.

Claims supported by this package

The package supports a description of published company information, an independent reconstruction with stated assumptions, and a selected disclosure evidence review. It supports specific requests for further evidence. It does not establish a company reporting statement of use, a verified full value-chain inventory, or conformity with the complete GRI Standards.

The companion evidence matrix contains 55 selected historical requirement reviews, 15 revised-standard readiness questions and 10 evidence requests. Status describes the reviewed evidence. It is not a compliance score or a professional assurance conclusion.

Sources: SR pp.184-186 and 188-191. WB Source Data!E26:G33. Requirement references: GRI 1 section 3 and GRI 302 disclosure 302-5.

Reporting context and materiality

Entity and period

The company report identifies PT Unilever Indonesia Tbk, reports no subsidiaries or associates at the end of 2025, and describes annual reporting for 1 January to 31 December 2025. The overall sustainability-report scope includes head office, factories and distribution centres. Metric boundaries need to be read alongside that entity description. [S01 p.22]

For the climate inventory, UNVR states an operational-control consolidation approach covering manufacturing, warehouse logistics and Grha Unilever. Warehouse coverage expands from three to 11 in 2025. Ice cream factory climate information covers January to November 2025 after the business separation. These changes prevent an unqualified like-for-like reading of every year-on-year series. [S01 pp.182, 184-185]

Company materiality and the analytical focus

The company describes stakeholder engagement, lists nine material topics, and includes climate action with references to GRI 302 and GRI 305. This supports the choice to examine climate and energy in this portfolio. It does not mean the other eight material topics are immaterial. [S01 pp.24-35]

This analysis does not repeat stakeholder consultation or validate the company significance assessment. A fuller GRI 3 review would trace actual and potential impacts across business relationships, the severity of negative impacts, stakeholder and expert input, and how those judgments informed management actions. Human-rights and community impacts of the energy transition remain relevant to that work. [S05 disclosures 3-1 to 3-3]

Reporting claims and assurance

The company states reporting with reference to GRI 2021. Its assurance statement describes a Type 2 moderate assurance engagement under AA1000AS v3, issued by TÜV Rheinland on 21 April 2026. The statement defines its subject matter, scope and limitations. The assurance date is not automatically the report publication date. [S01 p.22 and pp.313-316]

This independent review does not inherit that assurance. GRI reporting in accordance requires all nine GRI 1 requirements. Reporting with reference also has specific requirements for the published index, statement of use and notification to GRI. No such organizational statement or notification is issued in this package. [S03 section 3]

Assessment boundary

The work evaluates selected evidence and calculations. It does not determine Indonesian filing obligations, PSPK or ISSB compliance, appropriate company-wide material topics, or conformity with every applicable Sector Standard. These would need a separately scoped assignment with company access and current requirements.

Energy consumption and reporting evidence

The four energy-source rows total 674,488.63 GJ for 2025. The arithmetic reconciles to the company organizational total. Renewable classifications include purchased grid electricity represented by unbundled RECs. The reported classification should not be interpreted as proof that the physical grid mix is entirely renewable.

Energy source in GJ	2023	2024	2025
Non-renewable on-site	260,355.13	190,893.40	132,770.83
On-site biomass	90,494.12	81,789.65	83,413.51
On-site solar PV	1,148.60	6,254.28	17,800.20
Grid electricity represented by RECs	486,055.98	451,452.15	440,504.09
Total reported energy	**838,053.83**	**730,389.48**	**674,488.63**

Sources: SR p.189. WB Source Data!E7:G11. Values are company-reported energy quantities. Classification and measurement basis still need confirmation.

Movement by organizational area

Area in GJ	2024	2025	Change
Head office	15,837.58	15,562.26	-275.32
Manufacturing	692,033.74	607,122.28	-84,911.46
Warehouses	22,518.16	51,804.09	29,285.93
Total	**730,389.48**	**674,488.63**	**-55,900.85**

Sources: SR p.188. WB Source Data!E14:F16. Calculated changes are analytical differences, not attributed project savings.

Total energy falls by 55,900.85 GJ, or 7.65%. Warehouse energy rises as the included warehouse count expands. The change in organizational total alone cannot quantify the savings attributable to efficiency projects or isolate the effect of the ice cream reporting period.

Evidence needed for GRI 302

GRI 302-1 requires more than a reconciled total. The energy balance must distinguish fuel inputs, purchased energy, generated outputs, consumption and sales without counting fuel and its generated electricity or steam twice. The combined gas and light-fuel row needs a fuel split. Dashes in the heating, cooling, steam and sales cells need an explicit meaning. Company methods and conversion factors need traceable references. [S06 disclosure 302-1 and clause 2.1]

The company says energy consumed outside the organization is not yet publishable. No quantity is added for GRI 302-2. A future value-chain energy assessment should use screening and a data plan, with overlap checks against the organizational balance. [S01 p.190]

Scope 1 reconstruction and reconciliation

The reconstructed 2025 Scope 1 total is 8,097.31 tCO2e. It comprises calculated fossil combustion, calculated biomass non-CO2 gases, and the company refrigerant figure adopted without an independent activity reconstruction.

2025 component	tCO2e	Basis
Fossil combustion	7,660.15	Gas-only base assumption with stated factors
Biomass CH4 and N2O	158.49	Wood combustion factors and AR5 GWP
Refrigerant emissions	278.68	Company total adopted
Independent Scope 1 total	**8,097.31**	**Sum of the above components**
Company Scope 1 total	7,869.19	SR p.184: fuel 7,590.51 plus refrigerants 278.68
Model minus company	228.12	2.90% of company total

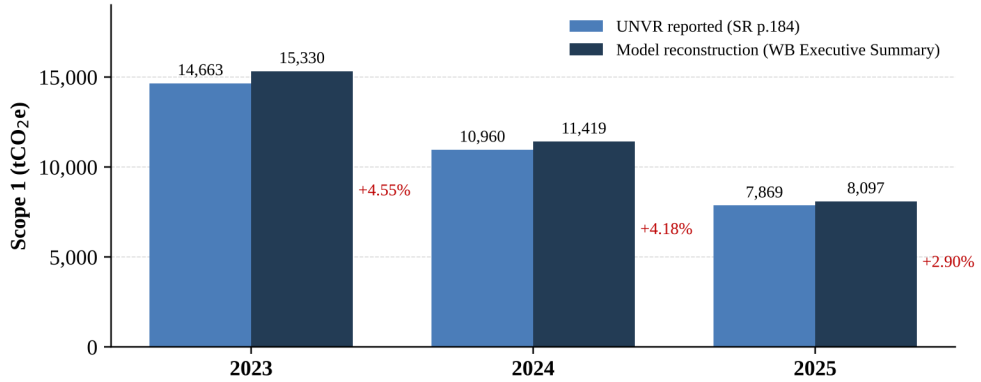

Figure 1: Published and reconstructed Scope 1 totals. The series are not an independently normalized like-for-like comparison. Sources: WB Executive Summary!D9:F10 and SR p.184.

What explains the difference

Part of the 2025 gap	tCO2e	Explanation
Biomass CH4 and N2O	+158.49	Included in the model; the company breakdown shows no biomass line in Scope 1
Fossil CO2 factor	+62.40	Model natural-gas factor 57.64 kg CO2/GJ against a company-implied 57.17 kg/GJ
Fossil CH4 and N2O	+7.24	IPCC default non-CO2 factors; the company row is labelled CO2 from gas and light fuel
Total difference	**+228.12**	**Components are rounded and may not add exactly**

About 70% of the gap is therefore a treatment choice for biomass non-CO2 gases, not a measurement disagreement. The fuel-mix sensitivity cannot close the remaining gap: a 5% HSD share raises the estimate to 8,209.16 tCO2e and a 10% share to 8,321.01 tCO2e, moving further from the company figure, because the company's implied fuel factor is already below the gas-only factor. A different factor source or vintage is the more likely explanation. The company factor register, GWP edition, fuel split and biomass treatment are needed to confirm it. [S02 Scope 1!E10:E26; Sensitivity!B7:H9]

The 10% workbook reconciliation tolerance is an analyst control. Being within it does not prove the estimate is accurate, the company total is wrong, or GRI requirements are met.

Biogenic combustion CO2 is estimated separately at 9,342.31 tCO2 for 2025 and is excluded from reconstructed gross Scope 1. Biomass CH4 and N2O remain in Scope 1. This estimate is not an additional company-reported inventory disclosure. WB Scope 1!E16:E19.

Scope 2 methods and conditional claims

The company energy table reports 440,504.09 GJ of purchased electricity represented by unbundled RECs in 2025. The reconstruction converts this to 122,362.25 MWh and applies its historical JAMALI proxy. [S01 p.189; S02 Scope 2!E7:E10]

Calculation step	2025 result
Purchased electricity divided by 3.6 GJ per MWh	122,362.25 MWh
Electricity multiplied by 0.80 tCO2 per MWh	97,889.80 tCO2
Reconstructed Scope 1 plus electricity proxy	105,987.11 nominal tCO2e
Eligible matched electricity scenario at zero factor	0 tCO2e conditional market result

The combined total retains the original workbook convention. Scope 1 is in CO2e while the electricity factor covers CO2 only. The aggregate is not confirmed as a complete all-gas Scope 1 plus 2 inventory.

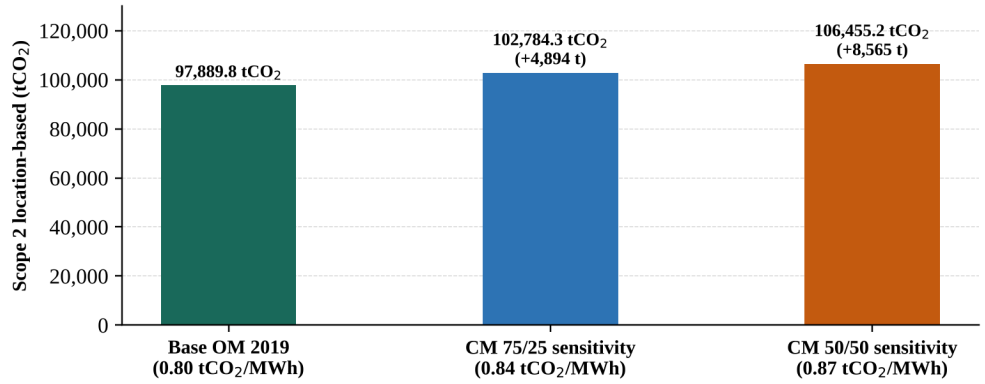

Figure 2: Sensitivity to inherited grid factors, in tCO2 (CO2 only). The 0.84 and 0.87 cases are combined-margin scenarios from the workbook, not substitute reporting-year grid-average factors. WB Sensitivity!C14:D16.

Location approach

The selected 0.80 factor is a 2019 operating-margin factor. Its vintage and methodology limit its suitability for a 2025 corporate location-based inventory. The review has not established that this is the newest available or most suitable inventory factor. A reporting-year grid-average factor with appropriate geographic and gas coverage is needed. [S02 Assumptions!E13:E14; EF Library]

Market approach

A modelled zero assumes eligible certificates cover the full electricity quantity. Confirm certificate serials, retired status, beneficiary, vintage, market, matched MWh and exclusive ownership of emission attributes. Any uncovered quantity needs an appropriate factor following the accounting hierarchy, with residual-mix treatment explained. This review has not validated those records. [S10]

SR p.184 displays a dash for Scope 2, while p.186 gives a zero in 2025. Keep those source presentations distinct from the conditional model result. I-RECs convey electricity attributes. They should not be described as carbon credits or used to prove avoided physical grid emissions. The gap between location and market totals is an accounting comparison, not measured avoided emissions.

Comparability, intensity and baseline findings

The published baselines need reconciliation

2015 baseline in source	Scope 1	Scope 2	Combined	2025 reduction
Inventory table on p.184, as printed	29,976.92	96,005.00	125,981.92	93.75%
p.184 with its 2015 refrigerant row added	30,431.64	96,005.00	126,436.64	93.78%
Reduction table on p.186	31,731.73	107,262.47	138,994.20	94.34%

Units follow the source tables: p.184 uses tCO2e, while p.186 is labelled CO2 tonnes. The middle row is illustrative arithmetic, not a corrected baseline. Differences in unit labels, method or coverage require company clarification. This analysis does not silently harmonize them.

Each reduction is 1 minus the 2025 Scope 1 figure of 7,869.19 divided by the baseline. The p.186 baseline reproduces the company 94.34% claim after rounding. The p.184 baseline gives 93.75%, or 93.78% if the 454.72 tCO2e refrigerant row printed in the same column is added. The arithmetic shows why the baseline matters. It does not validate any table or establish gross initiative-caused reductions.

SR p.185 describes the 94.34% reduction for manufacturing activities and links it to I-REC treatment. The inventory coverage elsewhere also includes warehouses and head office. The company should explain the boundary for each table, baseline recalculation and the relationship between procurement accounting and physical emissions reductions. [S01 pp.184-186]

Intensity ratios have different boundaries

Ratio	2025 value	Coverage limitation
Company energy intensity	0.62 GJ per tonne	Manufacturing only
Model revenue emissions intensity	3.318 nominal tCO2e per Rp billion	Environmental and sales perimeters not confirmed as matched

The model divides its reconstructed Scope 1 plus location proxy by net sales of Rp 31,943,361 million, converted to Rp 31,943.361 billion. The resulting ratio is reproducible. However, sales are identified as continuing operations while the environmental data include partial-year ice cream activity. Use the ratio as a diagnostic pending a matched numerator and denominator, not as a verified comparable corporate performance measure. [S02 Source Data!E26 and Inventory!E12:E15; S01 pp.73, 182]

Manufacturing energy intensity has a narrower boundary than total organizational energy. Do not apply the 0.62 ratio to the head-office and warehouse total or infer production tonnage from it. The page also disagrees with itself for 2024: the chart shows 0.74 GJ per tonne and the table 0.78. The company production definition and numerator need verification. [S01 p.188]

A total decline does not isolate efficiency

The report gives selected heat-recovery, AHU, compressor and steam-saving examples. Energy and emissions savings should be linked to specific baselines and measured or modelled methods. Changes caused by reduced output, outsourcing or business disposal must be separated from initiative effects, with overlaps and significant secondary effects addressed. [S06 302-4; S07 305-5]

Selected GRI disclosure evidence review

The companion evidence matrix reviews selected clauses and compilation rules. Each row records its requirement reference, source location, finding, evidence status, required follow-up and report page. The following overview is a navigation summary, not a formal organizational GRI content index.

Disclosure	What this project can show	Principal unresolved evidence
3-1 to 3-3	Published material topics and selected climate actions	Impact prioritization, local management and action-specific stakeholder evidence
302-1	Energy source and area totals	Fuel split, complete energy balance, factors and dash meanings
302-2	Explicit statement that quantities are not publishable	Value-chain energy inventory and methods
302-3	Published manufacturing intensity	Matched production data; 2024 chart and table disagree (0.74 and 0.78)
302-4	Annual change and selected operational initiatives	Initiative-attributed GJ savings and methods
302-5	Operational narrative tagged to the disclosure	Quantified sold-product or service energy requirement reductions
305-1	Company total and independent reconstruction	Company factor register, biomass non-CO2 treatment and baseline summation
305-2	Location proxy and conditional market scenario	Suitable factor, gas coverage and certificate evidence
305-3	Explicitly unavailable company quantities	Category-level inventory and methods
305-4	Manufacturing and model revenue ratios	Matched denominator and coverage
305-5	Reported baseline reduction and initiative narrative	Baseline bridge and gross initiative-caused tonnes

How to read the matrix

Supported by public source means the specific reviewed item is published and located. *Partial public evidence* means relevant information exists but does not establish the reviewed item in full. *Model estimate only* and *Conditional model* distinguish independent calculations from published or verified facts. *Unavailable in reviewed evidence* means the quantity or support was not established in this evidence set. *Not assessed in this scope* marks a deliberate review boundary.

A published code beside a paragraph does not establish every requirement of that disclosure. A gap in the selected evidence set also does not prove that the organization lacks internal evidence or fails its stated reporting basis. No percentage conformity score is assigned.

GRI 305-6 ODS and 305-7 other air emissions are acknowledged in SR pp.186-187 but are outside the detailed GHG review. All other GRI 2, topic and Sector Standard requirements remain outside this selected assessment unless explicitly listed.

Readiness for revised climate and energy standards

GRI 102 Climate Change 2025 and GRI 103 Energy 2025 are effective for reports or other materials published on or after 1 January 2027. Early adoption is encouraged. Applicability follows publication date rather than the year of the data alone. This page is a readiness assessment, not an assertion of adoption or a one-to-one crosswalk. [S08-S09 effective-date statements]

Revised disclosure area	Starting evidence	Next review
102-1 and 102-4	Global CTAP and 2039 ambition; historical reduction claims	Local transition plan, resources, horizons, gross targets and baseline progress
102-2 and 102-3	The project is primarily an emissions calculation	Adaptation hazards, affected people and just-transition actions
102-5 and 102-6	Scope 1 estimate; two Scope 2 approaches	Revised requirement-level review with gas, factor, certificate and baseline evidence
102-7	Source says Scope 3 is not yet publishable	All-category screening and defensible category inventory
102-8	Different manufacturing and revenue ratios	Matched activity definitions and numerator coverage
102-9 and 102-10	Reforestation narrative and I-REC use	Separately assess value-chain removals and actual carbon credits where relevant
103-1 and 103-2	Renewables, efficiency actions and source energy rows	Local policies and complete consumption and self-generation accounting
103-3 and 103-4	Outside energy unavailable; manufacturing ratio published	Value-chain energy data and matched intensity methods
103-5	Selected project narratives	Initiative-driven savings with methods and overlap controls

Use the revised requirements directly

The readiness tab of the evidence matrix lists all 10 GRI 102 disclosures and all five GRI 103 disclosures with specific questions. It identifies where the existing project offers a starting point and where additional work is needed. These questions are not a completed compliance checklist. Each relevant revised requirement needs direct assessment before a real reporting claim.

Climate and energy reporting still sit within the Universal Standards and the organization's material-topic process. Transition plans can affect workers, suppliers and local communities. The focus of this portfolio cannot substitute for consideration of significant impacts on people or other material topics. [S03-S05]

The historical review remains labelled to GRI 302 and 305. Revised standards change scope and detail. GRI 305 disclosures on ODS and other air emissions require separate treatment and are not assumed to be replaced wholesale by GRI 102.

Evidence requests and practical use

Evidence requests are prioritized by their effect on interpretation, not by an unsupported estimate of company-wide materiality. The roles below are likely custodians. They are proposed contacts for an actual assignment and have not been approached or assigned responsibilities by this analyst.

Request	Likely custodian	Evidence that would resolve the issue
E01 to E02	Energy procurement and GHG inventory teams	Reconciled certificate retirements and load; a suitable grid factor with gas coverage
E03	Reporting and finance teams	Baseline, restatement and perimeter bridges across environmental and financial series
E04 to E05	Site energy and SHE teams	Fuel, factor and refrigerant records plus a documented energy balance
E06	Procurement, logistics and sustainability teams	Scope 3 applicability screening and category data plan
E07 to E08	Operations, engineering and finance teams	Matched denominators and attributable project savings
E09 to E10	Reporting, strategy, SHE and HR teams	Impact assessment, local plans and worker or community transition evidence

Keep an evidence trail

The Evidence Requests tab of the evidence matrix contains the full request, proposed custodian, closure criterion and current status. Update the status and resolution notes only when evidence is obtained and reviewed. A verbal explanation without a retained method or record may help investigation, but it should not silently replace the source or close a quantitative gap.

Portfolio use

A defensible project description is: an independent reconstruction of UNVR public Scope 1 and Scope 2 information, with a selected GRI climate and energy disclosure review, sensitivity analysis and an evidence-request matrix. The author should be ready to explain why each estimate is conditional, how units were converted, and how reported values differ from model outputs.

Avoid describing the work as a company-approved GRI sustainability report, a verified full corporate carbon footprint, or an assurance engagement. The selected matrix is an analytical aid. Formal reporting with reference or in accordance requires the relevant organizational process and all applicable requirements for the chosen statement of use. [S03 section 3]

Extension sequence

Resolve certificate, factor and boundary questions first. Then refine fuel and energy balances and produce matched intensity measures. Extend into Scope 3 using category screening and a collection plan. Broaden the GRI assessment to other significant impacts and applicable sector requirements when the scope becomes a full organizational reporting assignment.

No evidence requests have been sent to UNVR. The company records required to close them are outside the public-data reconstruction. This package contains no formal GRI notification or statement issued on the company's behalf.

Methods, sources and traceability

Method and evidence treatment

Company figures were located in the sustainability report and linked to workbook inputs. Saved model results were compared with independent arithmetic for the 2025 energy sum, Scope 1 components and the reconciliation of the Scope 1 difference, the Scope 2 conversion, the reported Scope 1 variance and the baseline percentages. This work does not reperform every workbook formula or verify company meters, purchase records or inventory controls.

Factual source locations use printed company pages. For the cited sections, the PDF page number is the printed page plus two (printed page 184 is PDF page 186). Workbook locations use sheet names and cell addresses. The Metrics and Sources tab of the evidence matrix provides typed source snapshots, linked calculations, factor assumptions, source locations and a source register.

Fuel and grid-factor references are inherited from the workbook. Their numeric use and limitations are made explicit. The original factor documents were not independently revalidated in this review, and no claim is made that the historical grid factor is the newest or most suitable one. The presentation deck, *UNVR GHG Reconstruction 2025.pptx*, is a secondary summary and does not override workbook or company source evidence.

Principal references

S01 PT Unilever Indonesia Tbk, Sustainability Report 2025, printed pp.22, 24-35, 73, 182-191 and 313-316

S02 UNVR GHG Reconstruction 2025.xlsx (calculation workbook, cited as WB)

S03 GRI 1: Foundation 2021, reporting requirements and principles

S04 GRI 2: General Disclosures 2021, selected reporting context

S05 GRI 3: Material Topics 2021, disclosures 3-1 to 3-3

S06 GRI 302: Energy 2016, historical energy disclosures

S07 GRI 305: Emissions 2016, historical GHG disclosures

S08 GRI 102: Climate Change 2025, revised disclosure requirements

S09 GRI 103: Energy 2025, revised disclosure requirements

S10 GHG Protocol Scope 2 Guidance (2015), contractual instrument Quality Criteria

S11 KESDM (2018) IGRK calculation guidance and 2006 IPCC Guidelines, Volume 2, fuel and non-CO2 factors

S12 Kepmen ESDM No. 163.K/HK.02/MEM.S/2021, JAMALI grid factors based on 2019 data

The evidence matrix, UNVR_2025_GRI_Evidence_Matrix.xlsx, lists the full source register and review notes. GRI standard PDFs were used to locate requirements.

Version and boundaries

Prepared on 6 October 2026 and revised on 19 October 2026. The revision explains the Scope 1 difference by component, adds the 2015 refrigerant summation issue and the 2024 energy-intensity chart and table mismatch, corrects the units in Figure 2 to tCO2, and updates file names. Standards and source links require checking before a real assignment.

The review provides no legal compliance determination, accreditation, company endorsement or assurance opinion. Its findings identify evidence established in the reviewed material and the limits on interpretation.