



Trafigura Group Pte. Ltd., Singapore

**Independent practitioner's limited assurance report
on the 2025 selected indicators
to the Board of Directors**



Independent practitioner's limited assurance report on the 2025 selected indicators to the Board of Directors of Trafigura Group Pte. Ltd., Singapore

We have been engaged by the Board of Directors to perform assurance procedures to provide limited assurance on the attached 2025 selected indicators of Trafigura Group Pte. Ltd. and its subsidiaries (collectively, the “Group”), for the year ended 30 September 2025. The selected indicators are reported in the Trafigura Sustainability Databook, as well as annual sustainability report published on the Trafigura website.

The selected indicators are lost time injury and lost time injury frequency rate of the Group (summarised in Appendix: Schedule of selected indicators). The selected indicators were prepared by the Board of Directors of Trafigura Group Pte. Ltd. based on the Basis of Preparation document prepared by Management (hereafter the “suitable Criteria”) describing the relevant guidance, in all material aspects, as well as specifying internally developed criteria presented in Appendix: Schedule of selected indicators.

Inherent limitations

The accuracy and completeness of the 2025 selected indicators are subject to inherent limitations given their nature and methods for determining, calculating and estimating such data. Our assurance report will therefore have to be read in connection with the suitable Criteria used by Trafigura Group Pte. Ltd., its definitions and procedures in the Appendix: Schedule of selected indicators reported in the Trafigura Sustainability Databook, as well as annual sustainability report published on the Trafigura website.

Board of Directors’ responsibility

The Board of Directors of Trafigura Group Pte. Ltd. is responsible for preparing and presenting the 2025 selected indicators in accordance with suitable Criteria. This responsibility includes the design, implementation and maintenance of the internal control system related to the preparation and presentation of the 2025 selected indicators that are free from material misstatement, whether due to fraud or error. Furthermore, the Board of Directors is responsible for the selection and application of the suitable Criteria and adequate record keeping.

Independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour and relevant independence and ethical requirements as transposed in Switzerland by EXPERTsuisse.

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PricewaterhouseCoopers SA applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's responsibility

Our responsibility is to perform a limited assurance engagement and to express a conclusion on the 2025 selected indicators for the year ended 30 September 2025. We conducted our engagement in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance engagements other than audits or reviews of historical financial information'. That standard requires that we plan and perform our procedures to obtain limited assurance whether anything has come to our attention that causes us to believe that the 2025 selected indicators not be prepared, in all material respects, in accordance with the suitable Criteria.

Based on risk and materiality considerations, we performed our procedures to obtain sufficient and appropriate assurance evidence. The procedures selected depend on the assurance practitioner's judgement. A limited assurance engagement under ISAE 3000 (Revised) is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks. Consequently, the nature, timing and extent of procedures for gathering sufficient appropriate evidence are deliberately limited relative to a reasonable assurance engagement and therefore less assurance is obtained with a limited assurance engagement than for a reasonable assurance engagement.

We performed the following procedures, among others:

- Reviewed the Trafigura's policies, manuals and Basis of Preparation as well as the descriptions and definitions contained in the "Schedule of selected indicators" document taking into consideration international reporting guides and standards;
- Interviewed Trafigura's representatives at Group and entity level from the Management, Sustainability and Safety Health and Environment teams;
- Performing virtual site visits at a sample of assets with the local management and the person responsible for the data collection and reporting process;
- Performed analytical procedures and tests of details on a sample basis of evidence supporting the selected performance indicators concerning completeness, accuracy, adequacy and consistency.

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

Conclusion

Based on the work we performed, nothing has come to our attention that causes us to believe that the 2025 selected indicators of Trafigura Group Pte. Ltd. for the year ended 30 September 2025 are not prepared, in all material respects, in accordance with the suitable Criteria.



Restriction of use and purpose of the report

This report is prepared for, and only for, the Board of Directors of Trafigura Group Pte. Ltd., and solely for the purpose of reporting to them on the 2025 selected indicators and no other purpose. We do not, in giving our conclusion, accept or assume responsibility (legal or otherwise) or accept liability for, or in connection with, any other purpose for which our report including the conclusion may be used, or to any other person to whom our report is shown or into whose hands it may come, and no other persons shall be entitled to rely on our conclusion.

We permit the distribution of our report, in full only and in combination with the suitable Criteria, to enable the Board of Directors to demonstrate that they have discharged their governance responsibilities by commissioning an independent assurance report over the selected indicators, without assuming or accepting any responsibility or liability to any third parties on our part. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors of Trafigura Group Pte. Ltd. for our work or this report.

PricewaterhouseCoopers SA

Guillaume Nayet

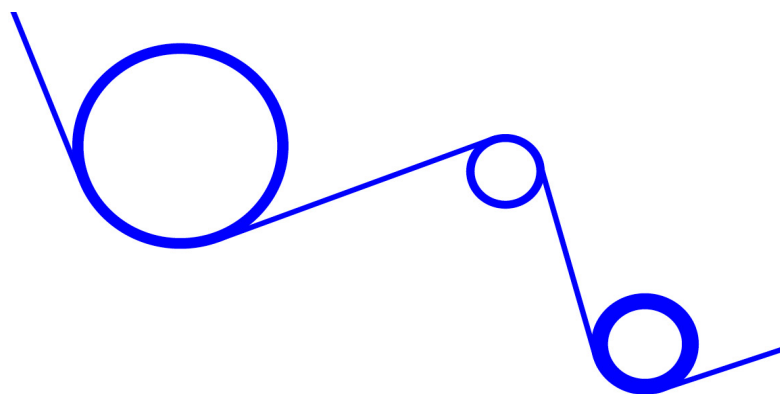
Violina Eremciuc

Geneva, 15 December 2025

The maintenance and integrity of Trafigura Group Pte. Ltd.'s website and its content are the responsibility of the Board of Directors; the work carried out by us as the independent assurance practitioner does not involve consideration of the maintenance and integrity of the Trafigura Group Pte. Ltd.'s website. Accordingly, we accept no responsibility for any changes that may have occurred to the reported 2025 selected indicators or suitable Criteria since they were initially presented on the website.

Appendix:

- Schedule of selected indicators



Appendix: Schedule of selected indicators

KPI metric*	Indicator
Lost Time Injuries (LTI)	100 instances
Lost Time Injury Frequency Rate (LTIFR)	2.19

*KPI Metric criteria and calculation methodology as defined in internal manual "Basis of CHES Performance Reporting" for the year ended 30 September 2025 and related appendices for LTI for LTI (version 11 d.d. 8 December 2025) and LTIFR (version 7 d.d. 8 December 2025) developed by management of Trafigura Group Pte. Ltd.

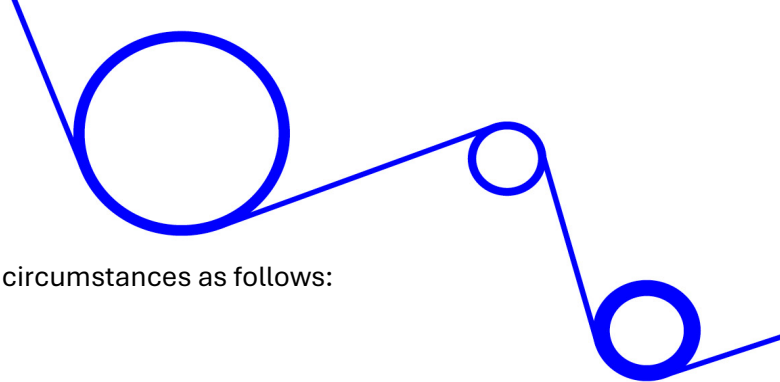
Lost time injuries (LTI) represent the total number of occurrences of any work-related injury, including fatalities and life altering events, which result in a person being unfit for work on the calendar date after the date of occurrence of the occupational injury.

Lost time injuries frequency rate (LTIFR) represents the number of lost time injuries per one million work hours, calculated as total number of LTIs divided by total working hours and multiplied by one million. Working hours represent the total number of hours Trafigura workers are engaged in work-related activities under Trafigura's supervision and exposed to occupational risk, which vary depending on the nature and type of activity performed. Working hours originate from scheduled and unscheduled labour inputs, including contractual duties, overtime, and site-based contractor work (i.e., contractors conducting their work on a Trafigura-site). We use actual working hours where available. If actual data is not available, estimations based on contracted work hours per headcount or reliable external references and proxies are applied.

For health and safety data, the IOGP Oil and Gas industry standard defines contract modes (1, 2, and 3) to allocate health, safety, and environmental management responsibilities between the undertaking and contractors, focusing on who manages the work and the applicable systems. Both LTI and LTIFR cover all Trafigura workers, which comprise employees and contractors under contract mode 1 and mode 2 (mode 1 or mode 2 applies where Trafigura can set health and safety standards and can supervise and enforce their application).

Trafigura Pte Ltd

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 Company Registration Number: 199601595D



The scope extends to include and exclude specific circumstances as follows:

In scope:

- Injuries as a result of employee commuting if the commute uses Trafigura-assigned transport or is required to be considered work-related under local regulations.
- Injuries occurring during working from home or under hybrid arrangements.
- Cases of company owned and dealer operated (CODO) or dealer owned and operated (DODO) service stations where Trafigura workers conduct maintenance and operational work on those sites.

Out of scope:

- Contractors under contract mode 3 (i.e., the contractor independently manages and executes all aspects of the contract under its own health and safety management system) and members of the public, except if an injury occurs on a Trafigura owned or operated site.
- Incidents involving transport contractors who on a non-exclusive basis transport Trafigura commodities by road, rail, air or water.
- Retail stations that are DODO or CODO, in all circumstances other than described as in scope above.
- Cases of work-related ill-health. 'Ill health' indicates damage to health and includes diseases, illnesses, and disorders.

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