

# Pertumbuhan Tangguh Masa Depan Berkelanjutan

Resilient Progress, Lasting Value







## Daftar Isi

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01

# Ikhtisar Kinerja 2025

2025 Performance Highlights



## Ikhtisar Kinerja Keuangan

### Financial Performance Highlights

#### Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian

#### Consolidated Statements of Profit (or Loss) and Other Comprehensive Income

Dalam jutaan Rupiah, kecuali dinyatakan lain  
in million of Rupiah, unless otherwise stated

| Uraian<br>Description                                                                                           | 2025      | 2024      | 2023      |
|-----------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|
| Pendapatan Usaha<br>Revenue                                                                                     | 1.309.091 | 2.032.678 | 1.921.422 |
| Laba Kotor<br>Gross Profit                                                                                      | 867.286   | 1.415.475 | 1.325.818 |
| Laba Usaha<br>Operating Profit                                                                                  | 623.646   | 1.141.957 | 1.078.213 |
| Laba Tahun Berjalan<br>Profit for the Year                                                                      | 800.949   | 1.334.631 | 1.210.893 |
| Jumlah Laba Tahun Berjalan yang dapat Diatribusikan Kepada:<br>Profit for the Year Attributable to:             |           |           |           |
| Pemilik Entitas Induk<br>Owners of the Parent Entity                                                            | 800.308   | 1.333.658 | 1.209.797 |
| Kepentingan Non-Pengendali<br>Non-controlling Interests                                                         | 641       | 973       | 1.095     |
| Jumlah Penghasilan Komprehensif<br>Total Comprehensive Income                                                   | 800.949   | 1.334.631 | 1.210.892 |
| Jumlah Penghasilan Komprehensif yang dapat Diatribusikan Kepada:<br>Total Comprehensive Income Attributable to: |           |           |           |
| Pemilik Entitas Induk<br>Owners of the Parent Entity                                                            | 796.923   | 1.333.579 | 1.215.964 |
| Kepentingan Non-Pengendali<br>Non-controlling Interests                                                         | 640       | 973       | 1.096     |
| Laba per Saham (Rp)<br>Earnings per Share (IDR)                                                                 | 16,60     | 27,67     | 25,10     |

#### Laporan Posisi Keuangan Konsolidasian

#### Consolidated Statements of Financial Position

Dalam jutaan Rupiah, kecuali dinyatakan lain  
in million of Rupiah, unless otherwise stated

| Uraian<br>Description                                       | 2025      | 2024      | 2023      |
|-------------------------------------------------------------|-----------|-----------|-----------|
| Jumlah Aset<br>Total Assets                                 | 7.121.948 | 8.254.678 | 6.718.508 |
| Jumlah Aset Lancar<br>Current Assets                        | 5.145.107 | 6.040.233 | 4.341.846 |
| Jumlah Aset Tidak Lancar<br>Non current Assets              | 1.976.841 | 2.214.445 | 2.376.662 |
| Jumlah Liabilitas<br>Total Liabilities                      | 508.540   | 1.040.176 | 838.114   |
| Jumlah Liabilitas Jangka Pendek<br>Current Liabilities      | 438.406   | 953.093   | 727.710   |
| Jumlah Liabilitas Jangka Panjang<br>Non current Liabilities | 70.134    | 87.083    | 110.406   |
| Jumlah Ekuitas<br>Total Equity                              | 6.613.408 | 7.214.502 | 5.880.394 |



## Laporan Arus Kas Konsolidasian

### Consolidated Statements of Cash Flows

Dalam jutaan Rupiah, kecuali dinyatakan lain  
in million of Rupiah, unless otherwise stated

| Uraian<br>Description                                                                                                  | 2025        | 2024      | 2023        |
|------------------------------------------------------------------------------------------------------------------------|-------------|-----------|-------------|
| Kas Bersih Diperoleh dari Aktivitas Operasi<br>Net cash provided by operating activities                               | 23.277      | 748.392   | 1.345.915   |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Investasi<br>Net Cash provided by (used in) investing activities | 501.353     | (515.788) | (19.928)    |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan<br>Net Cash provided by (used in) financing activities | (1.907.984) | 498.977   | (1.061.893) |
| Kenaikan Bersih Kas dan Setara Kas<br>Net increase in cash and cash equivalents                                        | (1.383.354) | 731.581   | 264.094     |
| Saldo Kas dan Setara Kas pada Awal Tahun<br>Cash and cash equivalents at the beginning of the year                     | 1.759.472   | 1.026.683 | 763.156     |
| Saldo Kas dan Setara Kas pada Akhir Tahun<br>Cash and cash equivalents at the end of the year                          | 376.998     | 1.759.472 | 1.026.683   |

## Rasio Keuangan

### Financial Ratios

Dalam %  
In %

| Uraian<br>Description                                            | 2025     | 2024   | 2023   |
|------------------------------------------------------------------|----------|--------|--------|
| Rasio Laba Kotor terhadap Pendapatan<br>Gross Profit Margin      | 66,25    | 69,64  | 69,00  |
| Rasio Laba Usaha terhadap Pendapatan<br>Operating Profit Margin  | 47,64    | 56,18  | 56,12  |
| Rasio Laba Bersih terhadap Pendapatan<br>Net Profit Margin       | 61,13    | 65,61  | 62,96  |
| Rasio Laba Bersih terhadap Aset<br>Return on Asset               | 11,24    | 16,16  | 18,01  |
| Rasio Laba Bersih terhadap Ekuitas<br>Return on Equity           | 12,10    | 18,49  | 20,57  |
| Rasio Lancar<br>Current Ratio                                    | 1.173,59 | 633,75 | 596,65 |
| Rasio Liabilitas terhadap Aset<br>Liabilities to Assets Ratio    | 7,14     | 12,60  | 12,47  |
| Rasio Liabilitas terhadap Ekuitas<br>Liabilities to Equity Ratio | 7,69     | 14,42  | 14,25  |
| Debt to Equity Ratio (DER)                                       | -        | 6,93   | -      |
| Debt to Asset Ratio (DAR)                                        | -        | 6,06   | -      |

### Pendapatan Usaha Revenue

(Rp juta/ IDR million)



### Laba Kotor Revenue

(Rp juta/ IDR million)



### Laba Usaha Operating Profit

(Rp juta/ IDR million)



### Laba Bersih Net Profit

(Rp juta/ IDR million)



### Laba Per Saham Dasar Basic Earning Per Share

(Rp/ IDR)



### Total Aset Total Asset

(Rp juta/ IDR million)



### Total Liabilitas Total Liability

(Rp juta/ IDR million)



### Total Ekuitas Total Equity

(Rp juta/ IDR million)





**Rasio Laba Usaha  
terhadap Pendapatan**  
Operating Profit Margin



**Rasio Laba Bersih  
terhadap Pendapatan**  
Net Profit Margin



**Rasio Laba Bersih  
terhadap Aset**  
Return on Asset



**Rasio Laba Bersih  
terhadap Ekuitas**  
Return on Equity



**Rasio Lancar**  
Current Ratio



**Debt to Asset Ratio  
(DAR)**



**Rasio Laba Kotor  
terhadap Pendapatan**  
Gross Profit Margin



**Rasio Liabilitas  
terhadap Aset**  
Liabilities to Asset Ratio



**Rasio Liabilitas  
terhadap Ekuitas**  
Liabilities to Equity Ratio



## Ikhtisar Operasional

### Operational Highlights

Dalam jutaan Rupiah, kecuali dinyatakan lain  
in million of Rupiah, unless otherwise stated

| Uraian<br>Description                             | 2025      | 2024      | 2023      |
|---------------------------------------------------|-----------|-----------|-----------|
| Industri<br>Industry                              | 1.136.584 | 1.776.978 | 1.635.799 |
| Hunian<br>Residential                             | 79.088    | 108.429   | 178.258   |
| Komersial<br>Commercial                           | 33.033    | 64.547    | 34.612    |
| Komponen Bunga<br>Interest Component              | 28.542    | 50.066    | 44.818    |
| Sewa<br>Rental                                    | 16.648    | 16.506    | 14.042    |
| Hotel                                             | 15.196    | 16.152    | 13.893    |
| Total Pendapatan Usaha<br>Total Operating Revenue | 1.309.091 | 2.032.678 | 1.921.422 |







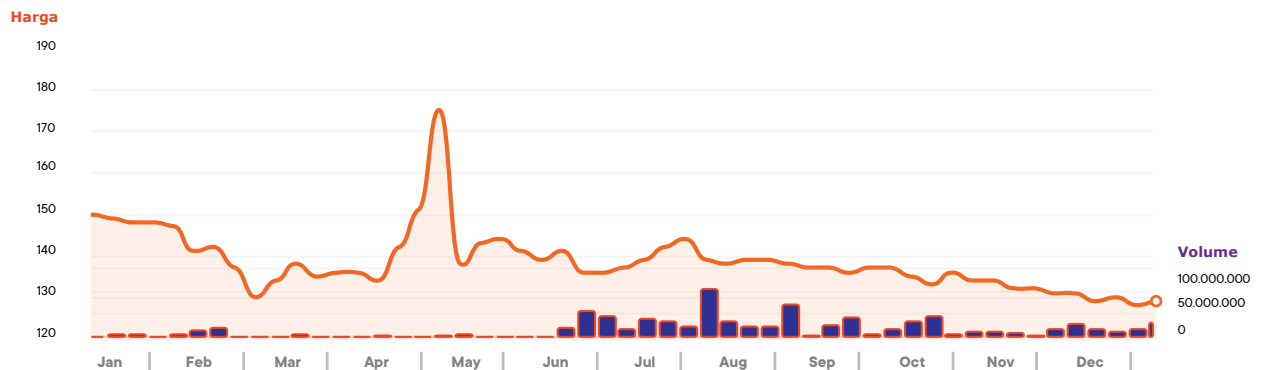
## Ikhtisar Saham

### Stock Highlights

| Periode<br>Triwulan<br>Quarterly<br>Period | Harga Saham<br>Share Price |                    |                      | Volume<br>(Lembar)<br>(Shares) | Jumlah Saham<br>(Lembar)<br>Number of Shares<br>(Shares) | Kapitalisasi Pasar<br>(Rp miliar)<br>Market<br>Capitalization<br>(IDR million) |
|--------------------------------------------|----------------------------|--------------------|----------------------|--------------------------------|----------------------------------------------------------|--------------------------------------------------------------------------------|
|                                            | Tertinggi<br>Highest       | Terendah<br>Lowest | Penutupan<br>Closing |                                |                                                          |                                                                                |
|                                            | (Rp)<br>(IDR)              |                    |                      |                                |                                                          |                                                                                |
| 2025                                       |                            |                    |                      |                                |                                                          |                                                                                |
| Q1                                         | 151                        | 128                | 136                  | 14.910.164                     | 48.198.111.100                                           | 6.554.943                                                                      |
| Q2                                         | 185                        | 127                | 138                  | 114.305.276                    | 48.198.111.100                                           | 6.651.339                                                                      |
| Q3                                         | 154                        | 133                | 137                  | 39.527.847                     | 48.198.111.100                                           | 6.603.141                                                                      |
| Q4                                         | 138                        | 128                | 129                  | 30.345.638                     | 48.198.111.100                                           | 6.217.556                                                                      |
| 2024                                       |                            |                    |                      |                                |                                                          |                                                                                |
| Q1                                         | 174                        | 158                | 166                  | 27.080.869                     | 48.198.111.100                                           | 8.000.886                                                                      |
| Q2                                         | 170                        | 144                | 155                  | 28.034.954                     | 48.198.111.100                                           | 7.470.707                                                                      |
| Q3                                         | 166                        | 150                | 160                  | 22.340.831                     | 48.198.111.100                                           | 7.711.698                                                                      |
| Q4                                         | 167                        | 148                | 149                  | 21.570.346                     | 48.198.111.100                                           | 7.181.519                                                                      |

### Grafik Ikhtisar Saham

#### Stock Highlight Chart



## Aksi Korporasi

### Corporate Action

| Tanggal Pelaksanaan Aksi Korporasi<br>Date of Corporate Action Implementation | Penjelasan Aksi Korporasi<br>Description of Corporate Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Dampak Aksi Korporasi<br>Impact of Corporate Action                                                                                                                                                                                            |
|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pembagian Dividen Tunai<br>Cash Dividend Distribution                         | <p>Perseroan membagikan dividen tunai senilai Rp1,4 triliun atau setara Rp29 per saham kepada para pemegang sahamnya sesuai persetujuan dalam Rapat Umum Pemegang Saham (RUPS) Tahunan pada tanggal 28 April 2025 dan telah dibayarkan pada 20 Mei 2025.</p> <p>The Company distributed cash dividends amounting to Rp1.4 trillion, or equivalent to Rp29 per share, to its shareholders in accordance with the approval at the Annual General Meeting of Shareholders (AGMS) held on April 28, 2025, and the dividends were paid on May 20, 2025.</p> | <p>Tidak terdapat perubahan pada jumlah saham beredar, dan harga saham sebelum dan sesudah aksi korporasi.</p> <p>There were no changes in the number of outstanding shares, nor in the share price before and after the corporate action.</p> |

## Informasi tentang Obligasi, Sukuk, atau Obligasi Konversi, serta Pendanaan Lainnya

### Information on Bonds, Sukuk, Convertible Bonds, and Other Financing

Di tahun 2025, Perseroan tidak menerbitkan obligasi, sukuk, atau obligasi konversi.

In 2025, the Company did not issue any bonds, sukuk, or convertible bonds.

## Penghentian Sementara Perdagangan Saham (*Suspension*) dan/atau Pembatalan Pencatatan Saham (*Delisting*)

### Suspension of Share Trading and/or Delisting

Hingga akhir tahun 2025, tidak terdapat penghentian sementara perdagangan saham (*suspension*) dan/atau pembatalan pencatatan saham (*delisting*).

As of the end of 2025, there were no suspensions of share trading and/or delisting.



## Peristiwa Penting Event Highlights

# 01



**24 Januari**  
January 24

Kegiatan Donor Darah

# 02



**03 Februari**  
February 03

Hyundai Charging Station



**12 Februari**  
February 12

Workshop on Industrial Synergy to Boosting Eco-Industrial Park (UNINDO)



**14 Februari**  
February 14

SML Squad One Day Trip to Kota Deltamas



**16 Februari**  
February 16

Grand Opening J-Golf



**24 Februari**  
February 24

Pelatihan Pertolongan Pertama pada Kecelakaan Kawasan GIIC, Deltamas



**25 Februari**  
February 25

Kunjungan Menteri ATR ke Jembatan Cibebet

# 03



**03 Maret**  
March 03

Berbagi sembako Idul Fitri



**23 Maret**  
March 23

Charity Fun Run 5K

# 04



**10 April**  
April 10

Soft Opening Fuji Academy



**22 April**  
April 22

Halal Bi Halal



**28 April**  
April 28

Rapat Umum Pemegang Saham

# 05



**07 Mei**  
May 07

Grand Opening Ceremony PT Neturen Indonesia



**19 Mei**  
May 19

Kunjungan Korea Housing Builders Association

# 06



**22 Juni**  
June 22

INI RUN Fest

# 07



**02 Juli**  
July 02

Indonesia Smart Industrial Expo



**09 Juli**  
July 9

Ngopi KAMTIBMAS



**10 Juli**  
July 10

Groundbreaking Gedung Kantor PLN Cikarang



**12 Juli**

July 12

Coaching Clinic Safety Driving Hyundai



**27 Agustus**

August 27

Hyundai Academy



**15 Oktober**

15 Oktober

Grand Opening Nayue



**24 Juli**

July 24

Kegiatan NGIBAR dengan BPS

**09**



**09 September**

09 September

TOP GRC Awards 2025



**25 Oktober**

October 25

Deltamas Golf Turnamen

**08**



**05 Agustus**

August 05

Piala Bupati Bekasi 2025

**10**



**03 Oktober**

October 03

Open House CGA (K-Eduplex)

**11**



**19 November**

November 19

Groundbreaking BOSCH



**14 Agustus**

August 14

Kunjungan UNIDO



## Penghargaan dan Sertifikasi

### Awards and Certifications



#### Forum CSR Jabar

1st Place Winner - Corporate  
Environmental Responsibility Award



#### Forum CSR Jabar

3rd Place Winner - Top Partners  
Award



#### TOP GRC Awards 2025

The Most Committed GRC Leader  
2025

**08 September 2025**

September 08, 2025



#### TOP GRC Awards 2025

TOP GRC Awards 2025 #Star 4

**08 September 2025**

September 08, 2025



#### IICD

Top 50 – Middle Capitalization  
Public Listed Company

**15 September 2025**

September 15, 2025



#### FIABCI Indonesia

REI Excellence Awards 2025  
GIIC Kota Deltamas - Gold Winner Industry

**4 Desember 2025**

December 4, 2025



# 02

## Laporan Manajemen

Management Report







**Muktar Widjaja**

**Presiden Komisaris**  
President Commissioner



**GREENLAND**  
International Industrial Center



# Sambutan Komisaris Utama

## Message from the President Commissioner

“

**Dalam menjalankan fungsi pengawasan, Dewan Komisaris secara berkesinambungan memantau pelaksanaan strategi dan kebijakan yang dijalankan oleh Direksi, serta memastikan bahwa pengelolaan Perseroan tetap sejalan dengan prinsip kehati-hatian dan tata kelola yang baik.**

In fulfilling its supervisory role, the Board of Commissioners continuously monitors the strategies and policies pursued by the Board of Directors, while ensuring the management of the Company is in accordance with prudential principles and good corporate governance.

### **Pemegang Saham dan Para Pemangku Kepentingan yang terhormat, Distinguished Shareholders and Stakeholders,**

Puji syukur kita panjatkan ke hadirat Tuhan Yang Maha Esa atas rahmat dan karunia-Nya, PT Puradelta Lestari Tbk (“Perseroan”) dapat melalui tahun buku 2025 di tengah dinamika ekonomi global dan domestik yang penuh tantangan. Dewan Komisaris memandang bahwa sepanjang tahun 2025, kondisi eksternal yang ditandai oleh ketidakpastian geopolitik, perubahan arah kebijakan moneter global—khususnya terkait suku bunga acuan yang cenderung tinggi dan volatilitas nilai tukar, serta sikap kehati-hatian investor telah memberikan tekanan terhadap sektor kawasan industri dan properti. Kondisi tersebut berdampak pada tertundanya keputusan investasi, perlambatan penjualan lahan industri, serta penyesuaian strategi pemasaran dan pengembangan proyek Perseroan, yang pada akhirnya turut memengaruhi capaian kinerja Perseroan.

Dalam menjalankan fungsi pengawasan, Dewan Komisaris secara berkesinambungan memantau pelaksanaan strategi dan kebijakan yang dijalankan oleh Direksi, serta memastikan bahwa pengelolaan Perseroan tetap sejalan dengan prinsip kehati-hatian dan tata kelola yang baik. Dewan Komisaris menilai bahwa di tengah tantangan yang ada, Direksi telah melakukan berbagai upaya untuk menjaga stabilitas operasional, memperkuat fondasi bisnis, serta mengarahkan pengembangan kawasan secara lebih adaptif terhadap perubahan pasar. Melalui laporan ini, Dewan Komisaris menyampaikan pandangan atas kinerja dan pengelolaan Perseroan untuk tahun buku yang berakhir pada 31 Desember 2025.

We extend our gratitude to Almighty God for His blessings and grace, which have enabled PT Puradelta Lestari Tbk (the “Company”) to navigate the 2025 financial year amid dynamic and challenging global and domestic economic conditions. The Board of Commissioners observes that throughout 2025, external conditions—marked by geopolitical uncertainty, fluctuations in monetary policy, and a cautious stance among investors—have exerted pressure on the industrial estate and property sectors, which in turn led to delays in investment decisions, a slowdown in industrial land sales, and adjustments to the Company’s marketing and project development strategies, ultimately affecting the Company’s performance.

In carrying out its supervisory function, the Board of Commissioners has continuously monitored the implementation of strategies and policies undertaken by the Board of Directors, while ensuring that the management of the Company remains aligned with the principles of prudence and good corporate governance. The Board of Commissioners views that, amid the prevailing challenges, the Board of Directors has undertaken various efforts to maintain operational stability, strengthen the business foundation, and steer the development of the estate in a manner that is more adaptive to market changes. Through this report, the Board of Commissioners presents its views on the performance and management of the Company for the financial year ended December 31, 2025.

## Penilaian atas Kinerja Direksi

Dewan Komisaris secara berkelanjutan melakukan penelaahan dan evaluasi terhadap kinerja Direksi sepanjang tahun 2025, baik dari aspek pencapaian kinerja keuangan, operasional, maupun implementasi strategi yang telah ditetapkan. Evaluasi tersebut dilakukan melalui mekanisme rapat Dewan Komisaris, rapat gabungan dengan Direksi, serta penelaahan laporan berkala yang disampaikan oleh Direksi.

Dewan Komisaris mencermati bahwa pada tahun 2025 Perseroan mencatatkan pendapatan usaha sebesar Rp1,31 triliun, menurun dibandingkan tahun sebelumnya sebesar Rp2,03 triliun, seiring dengan perlambatan realisasi investasi dan sikap kehati-hatian pelaku usaha. Penurunan ini turut berdampak pada laba usaha yang tercatat sebesar Rp623,65 miliar serta laba tahun berjalan sebesar Rp800,95 miliar. Selain itu, total aset Perseroan tercatat sebesar Rp7,12 triliun, sementara ekuitas sebesar Rp6,61 triliun, yang menunjukkan bahwa Perseroan tetap menjaga struktur permodalan yang solid di tengah tekanan kinerja.

Dalam konteks tersebut, Dewan Komisaris menilai bahwa Direksi telah menjalankan tugas dan tanggung jawabnya dengan baik di tengah kondisi eksternal yang menantang. Penurunan kinerja yang terjadi dipandang sebagai dampak dari dinamika industri dan kondisi pasar yang berada di luar kendali langsung Perseroan. Direksi dinilai telah mengambil langkah-langkah yang tepat untuk menjaga stabilitas operasional, termasuk melalui pengelolaan biaya yang lebih efisien, penguatan nilai tambah kawasan, serta optimalisasi pengembangan segmen usaha yang ada.

Selain itu, Direksi juga menunjukkan respons yang adaptif melalui penguatan strategi pengembangan kawasan terpadu serta diversifikasi sumber pendapatan guna menjaga keberlanjutan usaha. Dewan Komisaris memandang bahwa langkah-langkah tersebut menjadi landasan penting dalam memperkuat daya saing Perseroan serta mempersiapkan pertumbuhan yang lebih berkelanjutan di masa mendatang.

Secara keseluruhan, dengan mempertimbangkan kondisi eksternal yang menantang, Dewan Komisaris menilai bahwa kinerja Direksi pada tahun 2025 tetap berada dalam koridor yang baik, serta menunjukkan komitmen dalam menjaga kesinambungan usaha Perseroan.

## Assessment of the Board of Directors' Performance

The Board of Commissioners continuously reviewed and evaluated the performance of the Board of Directors throughout 2025, covering financial and operational achievements as well as the implementation of established strategies. Such evaluations were conducted through Board of Commissioners meetings, joint meetings with the Board of Directors, and reviews of periodic reports submitted by the Board of Directors.

The Board of Commissioners notes that in 2025, the Company recorded operating revenues of IDR 1.31 trillion, a decrease compared to IDR 2.03 trillion in the previous year, in line with the slowdown in investment realization and the cautious stance of business players. This decline also affected operating profit, which was recorded at IDR 623.65 billion, and profit for the year, which amounted to IDR 800.95 billion. In addition, the Company's total assets were recorded at IDR 7.12 trillion, while equity stood at IDR 6.61 trillion, indicating that the Company maintained a solid capital structure despite performance pressures.

In this context, the Board of Commissioners is of the view that the Board of Directors has carried out its duties and responsibilities effectively amid challenging external conditions. The decline in performance is considered to be the result of industry dynamics and market conditions beyond the Company's direct control. The Board of Directors is deemed to have taken appropriate measures to maintain operational stability, including through more efficient cost management, enhancement of estate value-added, and optimization of the development of existing business segments.

Furthermore, the Board of Directors has demonstrated an adaptive response by strengthening the integrated estate development strategy and diversifying revenue sources to sustain business continuity. The Board of Commissioners views these initiatives as a crucial foundation for enhancing the Company's competitiveness and preparing for more sustainable growth in the future.

Overall, taking into account the challenging external conditions, the Board of Commissioners considers that the performance of the Board of Directors in 2025 remains within a sound range and reflects a strong commitment to maintaining the Company's business continuity.

## Pengawasan terhadap Perumusan dan Implementasi Strategi

Dewan Komisaris melaksanakan fungsi pengawasan secara aktif terhadap proses perumusan dan implementasi strategi yang dilakukan oleh Direksi, guna memastikan bahwa arah kebijakan Perseroan telah selaras dengan dinamika industri, kondisi pasar, serta kepentingan jangka panjang Perseroan. Dalam menjalankan fungsi tersebut, Dewan Komisaris secara berkala melakukan pembahasan bersama Direksi melalui rapat Dewan Komisaris dan rapat gabungan, termasuk memberikan masukan strategis terhadap rencana kerja, prioritas pengembangan kawasan, serta langkah-langkah mitigasi risiko yang dihadapi Perseroan.

Dalam proses perumusan strategi, Dewan Komisaris memberikan perhatian khusus terhadap penguatan posisi Perseroan sebagai pengembang kawasan terpadu, termasuk mendorong optimalisasi sinergi antara pengembangan segmen industri, hunian, dan komersial. Dewan Komisaris juga memberikan arahan agar Direksi senantiasa mempertimbangkan perkembangan *tren* industri, seperti meningkatnya kebutuhan terhadap kawasan industri berbasis teknologi dan *data center*, serta pentingnya kesiapan infrastruktur dan utilitas sebagai faktor penentu daya saing kawasan.

Sementara itu, dalam aspek implementasi strategi, Dewan Komisaris melakukan pemantauan atas realisasi program kerja dan pencapaian target yang telah ditetapkan, termasuk mengevaluasi kesesuaian antara rencana dan pelaksanaan di lapangan. Dewan Komisaris juga mendorong Direksi untuk menjaga disiplin dalam pelaksanaan strategi, khususnya dalam pengelolaan pengembangan kawasan, pengendalian biaya, serta optimalisasi pemanfaatan *land bank* secara terukur.

Selain itu, Dewan Komisaris secara aktif memantau langkah-langkah Direksi dalam merespons tantangan eksternal, termasuk perlambatan investasi dan perubahan pola permintaan pasar. Dewan Komisaris menilai bahwa Direksi telah menunjukkan respons yang adaptif melalui penyesuaian strategi yang lebih selektif dan terfokus, guna menjaga keseimbangan antara pencapaian pertumbuhan dan pengelolaan risiko.

## Pandangan atas Prospek Usaha yang Disusun Direksi

Dewan Komisaris telah menelaah prospek usaha yang disusun oleh Direksi untuk tahun 2026 dengan mempertimbangkan kondisi makroekonomi, perkembangan sektor industri dan properti, serta dinamika pasar yang relevan dengan kegiatan usaha Perseroan. Secara umum, Dewan Komisaris memandang bahwa proyeksi yang disampaikan Direksi telah disusun secara komprehensif dan realistis, dengan mempertimbangkan berbagai faktor eksternal maupun internal yang dapat memengaruhi kinerja Perseroan ke depan.

## Oversight of Strategy Formulation and Implementation

The Board of Commissioners actively carries out its supervisory function over the process of strategy formulation and implementation undertaken by the Board of Directors, to ensure that the Company's policy direction remains aligned with industry dynamics, market conditions, and the Company's long-term interests. In performing this function, the Board of Commissioners regularly engages in discussions with the Board of Directors through Board of Commissioners meetings and joint meetings, including providing strategic input on work plans, estate development priorities, as well as risk mitigation measures faced by the Company.

In the strategy formulation process, the Board of Commissioners places particular emphasis on strengthening the Company's position as an integrated estate developer, including encouraging the optimization of synergies among the development of industrial, residential, and commercial segments. The Board of Commissioners also advises the Board of Directors to continuously take into account evolving industry trends, such as the increasing demand for technology-based industrial estates and data centers, as well as the importance of infrastructure and utilities readiness as key determinants of the estate's competitiveness.

Meanwhile, in terms of strategy implementation, the Board of Commissioners monitors the realization of work programs and the achievement of established targets, including evaluating the alignment between plans and on-the-ground execution. The Board of Commissioners also encourages the Board of Directors to maintain discipline in executing strategies, particularly in estate development management, cost control, and the measured optimization of land bank utilization.

In addition, the Board of Commissioners actively oversees the measures taken by the Board of Directors in responding to external challenges, including the slowdown in investment and shifts in market demand patterns. The Board of Commissioners views that the Board of Directors has demonstrated an adaptive response through more selective and focused strategic adjustments, in order to maintain a balance between achieving growth and managing risks.

## View on Business Prospects Prepared by the Board of Directors

The Board of Commissioners has reviewed the business prospects prepared by the Board of Directors for 2026 by taking into account macroeconomic conditions, developments in the industrial and property sectors, as well as market dynamics relevant to the Company's business activities. Overall, the Board of Commissioners considers that the projections presented by the Board of Directors have been prepared in a comprehensive and realistic manner, taking into account various external and internal factors that may affect the Company's future performance.

Dewan Komisaris sependapat bahwa peluang pertumbuhan masih terbuka, khususnya didorong oleh potensi peningkatan investasi pada sektor manufaktur, kendaraan listrik, serta industri berbasis teknologi seperti *data center*. Selain itu, fundamental ekonomi domestik yang relatif stabil serta dukungan terhadap pengembangan kawasan industri di Indonesia diharapkan dapat memberikan ruang bagi peningkatan permintaan secara bertahap. Dalam konteks ini, posisi *kawasan Greenland International Industrial Center* (GIIC) yang didukung infrastruktur dan utilitas yang memadai dinilai menjadi salah satu keunggulan kompetitif Perseroan dalam menangkap peluang tersebut.

Namun demikian, Dewan Komisaris juga memandang bahwa ketidakpastian global dan dinamika suku bunga masih menjadi faktor yang perlu diantisipasi secara cermat. Oleh karena itu, Dewan Komisaris menekankan pentingnya bagi Direksi untuk tetap mengedepankan prinsip kehati-hatian dalam merealisasikan rencana pengembangan usaha, termasuk dalam pengelolaan investasi, pengendalian biaya, serta pengelolaan risiko yang terintegrasi.

Dewan Komisaris juga mendorong Direksi untuk terus memperkuat strategi diversifikasi sumber pendapatan, termasuk pengembangan pendapatan berulang (*recurring income*) serta peningkatan nilai tambah kawasan, guna menjaga stabilitas kinerja di tengah fluktuasi pasar. Selain itu, pengembangan kawasan yang terintegrasi antara segmen industri, residensial, dan komersial perlu terus dioptimalkan untuk memperkuat daya tarik kawasan secara keseluruhan.

## Pandangan atas Penerapan Tata Kelola Perusahaan

Dewan Komisaris secara berkesinambungan melakukan pengawasan terhadap penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance/GCG*) sebagai bagian integral dari pengelolaan Perseroan. Pengawasan ini dilakukan untuk memastikan bahwa seluruh kegiatan usaha Perseroan telah dijalankan sesuai dengan prinsip transparansi, akuntabilitas, tanggung jawab, independensi, dan kewajiban, serta selaras dengan ketentuan peraturan perundang-undangan yang berlaku.

Berdasarkan hasil pengawasan yang dilakukan sepanjang tahun 2025, Dewan Komisaris menilai bahwa penerapan GCG di Perseroan telah berjalan dengan baik dan konsisten. Direksi dinilai telah memastikan bahwa setiap kebijakan dan keputusan strategis dilaksanakan dengan memperhatikan aspek kepatuhan, pengendalian internal, serta manajemen risiko yang memadai. Selain itu, fungsi-fungsi pendukung tata kelola, termasuk Audit Internal dan Manajemen Risiko, telah menjalankan perannya secara efektif dalam mendukung terciptanya sistem pengendalian yang andal.

The Board of Commissioners concurs that growth opportunities remain open, particularly driven by the potential increase in investment in the manufacturing sector, electric vehicles, as well as technology-based industries such as data centers. In addition, relatively stable domestic economic fundamentals and continued support for industrial estate development in Indonesia are expected to provide room for a gradual increase in demand. In this context, the position of the Greenland International Industrial Center (GIIC), supported by adequate infrastructure and utilities, is viewed as one of the Company's competitive advantages in capturing these opportunities.

Nevertheless, the Board of Commissioners also observes that global uncertainty and interest rate dynamics remain factors that need to be carefully anticipated. Therefore, the Board of Commissioners emphasizes the importance for the Board of Directors to continue upholding the principle of prudence in realizing its business development plans, including in investment management, cost control, and integrated risk management.

The Board of Commissioners also encourages the Board of Directors to further strengthen its revenue diversification strategy, including the development of recurring income streams and enhancement of estate value-added, in order to maintain performance stability amid market fluctuations. Furthermore, the integrated development of industrial, residential, and commercial segments should continue to be optimized to enhance the overall attractiveness of the estate.

## View on the Implementation of Good Corporate Governance

The Board of Commissioners continuously supervises the implementation of Good Corporate Governance (GCG) as an integral part of the Company's management. This oversight is carried out to ensure that all of the Company's business activities are conducted in accordance with the principles of transparency, accountability, responsibility, independence, and fairness, as well as in compliance with prevailing laws and regulations.

Based on the results of supervision throughout 2025, the Board of Commissioners considers that the implementation of GCG within the Company has been carried out properly and consistently. The Board of Directors is deemed to have ensured that every policy and strategic decision is implemented with due regard to compliance, internal control, and adequate risk management. In addition, governance-supporting functions, including Internal Audit and Risk Management, have effectively performed their roles in supporting the establishment of a reliable control system.



Dewan Komisaris juga menilai bahwa mekanisme pengawasan dan pelaporan yang diterapkan telah berjalan secara transparan dan akuntabel, termasuk dalam penyampaian informasi kepada pemangku kepentingan. Perseroan secara konsisten menjaga keterbukaan informasi melalui penyampaian laporan yang tepat waktu, akurat, dan dapat diandalkan, sehingga mendukung pengambilan keputusan yang tepat oleh para pemangku kepentingan.

Selain itu, Dewan Komisaris mencermati bahwa Perseroan telah menyediakan sarana pelaporan pelanggaran (*Whistleblowing System*) yang dapat diakses oleh seluruh pemangku kepentingan, serta memastikan bahwa setiap laporan yang diterima ditindaklanjuti secara objektif dan profesional. Hal ini menjadi bagian penting dalam membangun budaya integritas dan kepatuhan di lingkungan Perseroan.

Selanjutnya, Dewan Komisaris mendorong Direksi untuk terus meningkatkan kualitas penerapan GCG, termasuk melalui penguatan sistem pengendalian internal, peningkatan efektivitas manajemen risiko, serta pengembangan budaya tata kelola yang berintegritas pada seluruh lini organisasi. Dengan penerapan GCG yang kuat, Dewan Komisaris meyakini bahwa Perseroan dapat menjaga kepercayaan pemangku kepentingan serta mendukung pertumbuhan usaha yang berkelanjutan.

## Penilaian atas Kinerja Komite di Bawah Dewan Komisaris

Dalam mendukung pelaksanaan fungsi pengawasan, Dewan Komisaris dibantu oleh Komite Audit yang berperan dalam memastikan efektivitas sistem pengendalian internal, kualitas pelaporan keuangan, serta kepatuhan terhadap peraturan perundang-undangan yang berlaku. Sepanjang tahun 2025, Komite Audit telah melaksanakan tugas dan tanggung jawabnya secara independen dan profesional, melalui penelaahan atas laporan keuangan, evaluasi pelaksanaan audit internal dan eksternal, serta pemantauan atas tindak lanjut temuan audit.

Dewan Komisaris menilai bahwa Komite Audit telah menjalankan fungsinya dengan baik, termasuk dalam memberikan rekomendasi yang konstruktif kepada Dewan Komisaris terkait penguatan pengendalian internal dan manajemen risiko. Selain itu, Komite Audit juga secara aktif berkoordinasi dengan unit Audit Internal dan auditor eksternal untuk memastikan bahwa proses audit berjalan sesuai dengan standar yang berlaku serta menghasilkan informasi yang andal dan transparan.

The Board of Commissioners also observes that the supervision and reporting mechanisms in place have been conducted in a transparent and accountable manner, including in the dissemination of information to stakeholders. The Company consistently maintains transparency through the timely, accurate, and reliable disclosure of reports, thereby supporting sound decision-making by stakeholders.

Furthermore, the Board of Commissioners notes that the Company has established a Whistleblowing System that is accessible to all stakeholders, and ensures that every report received is followed up in an objective and professional manner. This constitutes an important element in fostering a culture of integrity and compliance within the Company.

Going forward, the Board of Commissioners encourages the Board of Directors to continuously enhance the quality of GCG implementation, including through strengthening the internal control system, improving the effectiveness of risk management, and fostering a governance culture grounded in integrity across all levels of the organization. With strong GCG implementation, the Board of Commissioners believes that the Company will be able to maintain stakeholder trust and support sustainable business growth.

## Assessment of the Performance of Committees under the Board of Commissioners

In supporting the implementation of its supervisory function, the Board of Commissioners is assisted by the Audit Committee, which plays a role in ensuring the effectiveness of the internal control system, the quality of financial reporting, and compliance with applicable laws and regulations. Throughout 2025, the Audit Committee has carried out its duties and responsibilities independently and professionally, through the review of financial statements, evaluation of the implementation of internal and external audits, as well as monitoring the follow-up of audit findings.

The Board of Commissioners considers that the Audit Committee has performed its functions effectively, including in providing constructive recommendations to the Board of Commissioners regarding the strengthening of internal control and risk management. In addition, the Audit Committee has actively coordinated with the Internal Audit unit and external auditors to ensure that the audit process is conducted in accordance with applicable standards and produces reliable and transparent information.



## Apresiasi

Dewan Komisaris menyampaikan apresiasi kepada Direksi atas upaya dan komitmen yang telah ditunjukkan dalam mengelola Perseroan sepanjang tahun 2025 di tengah berbagai tantangan eksternal yang memengaruhi kinerja usaha. Dewan Komisaris juga menyampaikan penghargaan kepada seluruh karyawan atas dedikasi dan profesionalisme yang telah mendukung keberlangsungan operasional Perseroan serta menjaga stabilitas kinerja di tengah dinamika industri.

Selain itu, Dewan Komisaris menyampaikan terima kasih kepada para pemegang saham, pelanggan, mitra usaha, serta seluruh pemangku kepentingan atas kepercayaan dan kerja sama yang telah diberikan kepada Perseroan. Dukungan tersebut menjadi faktor penting dalam memperkuat posisi Perseroan. Selanjutnya, Dewan Komisaris berharap sinergi yang telah terjalin dapat terus ditingkatkan guna mendukung pertumbuhan usaha yang berkelanjutan.

## Appreciation

The Board of Commissioners expresses its appreciation to the Board of Directors for the efforts and commitment demonstrated in managing the Company throughout 2025 amid various external challenges affecting business performance. The Board of Commissioners also extends its appreciation to all employees for their dedication and professionalism in supporting the continuity of the Company's operations and maintaining performance stability amid industry dynamics.

In addition, the Board of Commissioners conveys its gratitude to shareholders, customers, business partners, and all stakeholders for the trust and cooperation extended to the Company. Such support has been an important factor in strengthening the Company's position. Going forward, the Board of Commissioners expects that the established synergy can continue to be enhanced to support sustainable business growth.

Jakarta,

Atas nama Dewan Komisaris

On behalf of the Board of Commissioners



**Muktar Widjaja**

Presiden Komisaris

President Commissioner



**Hongky Jeffry  
Nantung**

**Presiden Direktur**  
President Director





# Laporan Direksi <sup>[OJK D.1]</sup>

## Board of Directors' Report

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Perseroan menetapkan kebijakan strategis yang berfokus pada penguatan daya tahan bisnis sekaligus membuka sumber pertumbuhan baru yang lebih beragam. Kebijakan utama yang ditempuh adalah menjaga posisi kawasan industri sebagai tulang punggung kinerja Perseroan, sembari secara bertahap melakukan rebalancing portofolio melalui penguatan pengembangan segmen hunian dan komersial.

The Company has adopted a strategic policy focused on strengthening business resilience while unlocking more diversified sources of growth. Its key priority is to maintain the industrial estate as the backbone of performance, while gradually rebalancing portfolio through the continued expansion of its residential and commercial segments.

### Pemegang Saham dan Para Pemangku Kepentingan yang terhormat, Distinguished Shareholders and Stakeholders,

Atas nama Direksi PT Puradelta Lestari Tbk (“Perseroan”), kami memanjatkan puji dan syukur ke hadirat Tuhan Yang Maha Esa atas rahmat dan karunia-Nya, sehingga Perseroan dapat melalui tahun 2025 yang diwarnai oleh dinamika dan tantangan yang kompleks. Di tengah kondisi perekonomian yang berfluktuasi serta berbagai tekanan eksternal, Perseroan tetap menunjukkan resiliensi yang kuat melalui penerapan strategi yang adaptif, pengelolaan risiko yang prudent, serta komitmen berkelanjutan dalam menjaga kinerja operasional dan keuangan.

Perseroan terus berupaya menjaga momentum kinerjanya dengan tetap berfokus pada penguatan daya saing dan kualitas kawasan Kota Deltamas. Dalam merespons perubahan dinamika industri dan kebutuhan pasar, Perseroan secara bertahap memperkuat pengembangan kawasan terpadu dengan tidak hanya mengandalkan segmen industri sebagai tulang punggung, tetapi juga mendorong pertumbuhan segmen hunian dan komersial dalam jangka panjang. Langkah ini sejalan dengan upaya Perseroan dalam menjaga keberlanjutan usaha di tengah keterbatasan *land bank* industri serta dinamika permintaan pasar. Mewakili Direksi, kami menyampaikan Laporan Direksi untuk tahun buku yang berakhir pada 31 Desember 2025, yang memuat kinerja, strategi, serta arah pengembangan Perseroan dalam menghadapi tantangan dan menangkap peluang di masa mendatang.

On behalf of the Board of Directors of PT Puradelta Lestari Tbk (the “Company”), we offer our praise and gratitude to God Almighty for His grace and blessings, allowing the Company to navigate through 2025, a year marked by complex dynamics and challenges. Amid fluctuating economic conditions and various external pressures, the Company continued to demonstrate strong resilience through the implementation of adaptive strategies, prudent risk management, and an ongoing commitment to maintaining operational and financial performance.

The Company continues to strive to maintain the momentum of estate development by remaining focused on strengthening the competitiveness and quality of the Kota Deltamas area. In responding to changes in the industrial landscape and evolving market needs, the Company has gradually reinforced the development of its integrated estate by not only relying on the industrial segment as its backbone, but also by encouraging the growth of the residential and commercial segments as sources of long-term value creation. This step is aligned with the Company's efforts to maintain business sustainability amid limitations in industrial *land bank* and the dynamics of market demand. On behalf of the Board of Directors, we hereby present the Board of Directors' Report for the financial year ended December 31, 2025, which outlines the Company's performance, strategies, and development direction in addressing challenges and capturing opportunities in the future.

## Kondisi dan Kendala Ekonomi, Sektor Kawasan Industri serta Properti di Tahun 2025

Sepanjang tahun 2025, perekonomian global masih diwarnai oleh ketidakpastian akibat dinamika geopolitik, kebijakan perdagangan, serta volatilitas pasar keuangan. Berdasarkan laporan *World Economic Outlook* dari *International Monetary Fund* (IMF), pertumbuhan ekonomi global diperkirakan 3,3% pada tahun 2025, mencerminkan kondisi yang relatif stabil namun tetap dibayangi risiko perlambatan akibat meningkatnya tensi perdagangan dan fragmentasi ekonomi global. Kondisi tersebut turut memengaruhi sentimen investasi global, di mana investor cenderung lebih selektif dan menunda realisasi investasi, khususnya pada sektor-sektor padat modal seperti kawasan industri, sektor yang membutuhkan investasi awal yang besar jangka waktu pengembalian yang panjang, serta bergantung pada kepastian ekonomi dan permintaan jangka panjang.

Di tingkat domestik, perekonomian Indonesia tetap menunjukkan ketahanan yang solid. Badan Pusat Statistik (BPS) mencatat bahwa ekonomi Indonesia tumbuh sebesar 5,11% pada tahun 2025, meningkat dibandingkan tahun sebelumnya sebesar 5,03%. Meskipun demikian, dinamika kebijakan moneter yang masih cenderung ketat, tingkat suku bunga yang relatif tinggi, serta tekanan terhadap daya beli pada beberapa segmen masyarakat turut memengaruhi aktivitas dunia usaha. Di samping itu, pelaku usaha juga dihadapkan pada peningkatan biaya konstruksi dan pembiayaan, sehingga kondisi tersebut menciptakan lingkungan bisnis yang lebih menantang.

Namun demikian, pada sektor kawasan industri, kondisi global dan domestik tersebut berdampak pada pola investasi yang lebih berhati-hati. Investor, khususnya investor asing, cenderung mengambil posisi *wait and see* akibat faktor eksternal seperti kebijakan tarif dan dinamika geopolitik, sehingga beberapa rencana investasi mengalami penundaan atau realisasi yang lebih lambat dari rencana awal. Hal ini turut memengaruhi siklus transaksi di kawasan industri yang menjadi lebih panjang, di mana proses peninjauan hingga realisasi investasi dapat memakan waktu 1–2 tahun dan umumnya baru terealisasi pada periode akhir tahun.

Di sisi lain, perkembangan teknologi digital global, khususnya peningkatan kebutuhan terhadap infrastruktur *data center*, menjadi salah satu pendorong utama permintaan kawasan industri. Indonesia semakin dipandang sebagai destinasi strategis di kawasan Asia Pasifik, didukung oleh pertumbuhan penetrasi internet, regulasi terkait pengelolaan data domestik, serta keterbatasan kapasitas di negara lain yang mendorong pergeseran investasi ke Indonesia dan negara sekitarnya. Kebutuhan *data center* yang membutuhkan infrastruktur listrik dan air dalam skala besar turut meningkatkan daya tarik kawasan industri yang telah memiliki kesiapan infrastruktur terpadu.

## Economic Conditions and Challenges in the Industrial Estate and Property Sectors in 2025

Throughout 2025, the global economy continued to be marked by uncertainty driven by geopolitical dynamics, trade policies, and financial market volatility. According to the *World Economic Outlook* report published by the International Monetary Fund (IMF), global economic growth is projected at 3.3% in 2025, reflecting relatively stable conditions but still overshadowed by the risk of slowdown due to rising trade tensions and global economic fragmentation. These conditions have also affected global investment sentiment, with investors becoming more selective and postponing investment realization, particularly in capital-intensive sectors such as industrial estates, sectors that require substantial initial investment, have long payback periods, and depend on economic certainty and long-term demand.

At the domestic level, Indonesia's economy continued to demonstrate solid resilience. Statistics Indonesia (Badan Pusat Statistik/BPS) recorded that Indonesia's economy grew by 5.11% in 2025, an increase compared to 5.03% in the previous year. This growth was supported by domestic consumption, investment, and sustained export performance, positioning Indonesia as one of the countries with relatively strong economic fundamentals in the region.

Nevertheless, in the industrial estate sector, both global and domestic conditions have led to more cautious investment behavior. Investors, particularly foreign investors, have tended to adopt a *wait-and-see* approach due to external factors such as tariff policies and geopolitical dynamics, resulting in delays or slower-than-planned realization of several investment projects. This has also affected transaction cycles within industrial estates, which have become longer, with the process from initial engagement to investment realization typically taking 1–2 years and generally materializing toward the end of the year.

On the other hand, global digital technology developments, particularly the increasing demand for *data center* infrastructure, have become one of the main drivers of industrial estate demand. Indonesia is increasingly viewed as a strategic destination in the Asia-Pacific region, supported by growing internet penetration, regulations related to domestic data management, as well as capacity constraints in other countries that are driving investment shifts to Indonesia and neighboring markets. The need for *data centers*, which require large-scale electricity and water infrastructure, has further enhanced the attractiveness of industrial estates with integrated infrastructure readiness.

Sementara itu, sektor properti, khususnya hunian dan komersial, menunjukkan pertumbuhan yang lebih moderat di tengah kondisi pasar yang selektif. Permintaan pada segmen ini memerlukan pendekatan yang lebih adaptif, baik melalui penguatan konsep kawasan terpadu yang terintegrasi (*integrated township*), pengembangan fasilitas pendukung, maupun peningkatan konektivitas kawasan. Dalam hal ini, pengembangan kawasan berbasis ekosistem terintegrasi menjadi faktor penting dalam mendorong pertumbuhan yang lebih berkelanjutan, sekaligus menciptakan nilai tambah bagi *tenant* dan masyarakat di sekitar kawasan..

## Kebijakan Strategis dalam Merespon Tantangan di Tahun 2025 [OJK D.1.a]

Dengan mempertimbangkan berbagai dinamika tersebut, Perseroan memandang bahwa tahun 2025 merupakan periode yang menantang namun tetap membuka peluang pertumbuhan, khususnya pada sektor industri berbasis teknologi dan pengembangan kawasan terpadu. Selain itu, Perseroan menetapkan kebijakan strategis yang berfokus pada penguatan daya tahan bisnis sekaligus membuka sumber pertumbuhan baru yang lebih beragam. Kebijakan utama yang ditempuh adalah menjaga posisi kawasan industri sebagai tulang punggung kinerja Perseroan, sembari secara bertahap melakukan rebalancing portofolio melalui penguatan pengembangan segmen hunian dan komersial. Langkah ini diambil sebagai respons atas keterbatasan *land bank* industri, serta untuk menciptakan struktur bisnis yang lebih seimbang dan berkelanjutan ke depan.

Sejalan dengan arah tersebut, Perseroan menginisiasi strategi *rebranding* kawasan Kota Deltamas sebagai *township* terintegrasi yang tidak hanya berfungsi sebagai kawasan industri, tetapi juga sebagai pusat hunian dan aktivitas komersial yang modern dan berdaya tarik tinggi. Pengembangan konsep baru, termasuk penyediaan fasilitas pendukung seperti pusat retail, fasilitas olahraga, serta penguatan *anchor tenant*, menjadi bagian dari upaya meningkatkan nilai kawasan dan menarik basis konsumen yang lebih luas.

Di sisi kawasan industri, Perseroan tetap menangkap peluang pertumbuhan yang muncul, khususnya dari sektor berbasis teknologi seperti *data center* yang didorong oleh tren transformasi digital dan perkembangan kecerdasan buatan (AI). Untuk mendukung hal tersebut, Perseroan mengarahkan kebijakan strategis pada percepatan kesiapan infrastruktur, termasuk penyediaan kapasitas listrik dan air yang memadai, sehingga dapat memenuhi kebutuhan investor yang semakin spesifik dan berskala besar.

Perseroan juga mengambil langkah strategis dalam optimalisasi pemanfaatan lahan melalui opsi akuisisi maupun fleksibilitas konversi fungsi lahan, guna memastikan ketersediaan ruang pengembangan di tengah keterbatasan lahan industri. Kebijakan ini dilakukan secara selektif dengan mempertimbangkan potensi nilai jangka panjang serta keselarasan dengan rencana pengembangan kawasan secara keseluruhan.

Meanwhile, the property sector, particularly residential and commercial segments, recorded more moderate growth amid selective market conditions. Demand in this segment requires a more adaptive approach, including strengthening integrated township concepts, developing supporting facilities, and improving area connectivity. In this regard, the development of ecosystem-based integrated estates has become a key factor in driving more sustainable growth, while also creating added value for tenants and the surrounding community.

## Strategic Policies in Responding to Challenges in 2025 [OJK D.1.a]

Taking into account these dynamics, the Company views 2025 as a challenging period that nonetheless continues to offer growth opportunities, particularly in technology-based industrial sectors and integrated estate development. In this regard, the Company has established strategic policies focused on strengthening business resilience while also unlocking more diversified sources of growth. The primary policy pursued is to maintain the industrial estate segment as the backbone of the Company's performance, while gradually rebalancing the portfolio through the strengthening of residential and commercial segment development. This step has been taken in response to the limitations of industrial land bank, as well as to create a more balanced and sustainable business structure going forward.

In line with this direction, the Company has initiated a rebranding strategy for the Kota Deltamas area as an integrated township that not only functions as an industrial estate, but also as a modern and attractive hub for residential and commercial activities. The development of new concepts, including the provision of supporting facilities such as retail centers, sports facilities, as well as the strengthening of anchor tenants, forms part of the Company's efforts to enhance estate value and attract a broader consumer base.

On the industrial estate side, the Company continues to capture emerging growth opportunities, particularly from technology-based sectors such as data centers, driven by digital transformation trends and the advancement of artificial intelligence (AI). To support this, the Company has directed its strategic policies toward accelerating infrastructure readiness, including the provision of adequate electricity and water capacity, in order to meet increasingly specific and large-scale investor requirements.

The Company has also undertaken strategic measures to optimize land utilization through acquisition options as well as flexibility in land use conversion, in order to ensure the availability of development space amid industrial land constraints. This policy is implemented selectively, taking into account long-term value potential as well as alignment with the overall estate development plan.

Dalam aspek operasional dan keberlanjutan, Perseroan menetapkan kebijakan untuk memperkuat pengelolaan kawasan yang ramah lingkungan dan efisien sumber daya, antara lain melalui pengembangan fasilitas daur ulang air (*recycling water*), pengelolaan limbah, serta pengembangan energi terbarukan seperti pemanfaatan panel surya. Inisiatif ini tidak hanya mendukung kepatuhan terhadap regulasi, tetapi juga menjadi bagian dari proposisi nilai Perseroan dalam menarik tenant yang semakin memperhatikan aspek keberlanjutan.

Secara keseluruhan, kebijakan strategis yang ditempuh Perseroan pada tahun 2025 diarahkan untuk menjaga keseimbangan antara optimalisasi peluang jangka pendek dan pembangunan fondasi pertumbuhan jangka panjang. Melalui pendekatan yang adaptif dan terintegrasi, Perseroan berupaya untuk tetap berada pada jalur pertumbuhan yang berkelanjutan serta mampu merespons perubahan industri secara efektif.

### Peran Direksi dalam Perumusan Strategi

Direksi memiliki peran sentral dalam merumuskan arah strategis Perseroan guna memastikan keberlanjutan usaha di tengah dinamika industri dan perubahan lingkungan bisnis. Dalam menjalankan fungsi tersebut, Direksi secara aktif melakukan pengkajian menyeluruh terhadap kondisi eksternal, termasuk perkembangan ekonomi global dan domestik, tren investasi, serta perubahan regulasi, kemudian mengintegrasikannya dengan evaluasi kinerja internal Perseroan. Pendekatan ini memungkinkan Direksi untuk menetapkan strategi yang adaptif, terukur, dan selaras dengan potensi serta tantangan yang dihadapi Perseroan.

Perumusan strategi dilakukan melalui proses yang kolaboratif dan terintegrasi antar Direksi, dengan melibatkan fungsi operasional, teknik, pemasaran, serta unit kerja lainnya untuk memastikan bahwa setiap kebijakan yang ditetapkan tidak hanya relevan secara bisnis, tetapi juga dapat diimplementasikan secara efektif di lapangan. Direksi secara rutin melakukan forum diskusi dan koordinasi, termasuk rapat evaluasi berkala, untuk menyelaraskan perspektif, mengidentifikasi risiko, serta memastikan kesiapan organisasi dalam mendukung pencapaian strategi yang telah ditetapkan.

Selain itu, Direksi juga memastikan bahwa setiap strategi yang dirumuskan telah mempertimbangkan aspek keberlanjutan, baik dari sisi lingkungan, sosial, maupun tata kelola. Hal ini tercermin dalam pengintegrasian inisiatif efisiensi sumber daya, pengelolaan lingkungan, serta pengembangan kawasan yang berorientasi pada konsep *low carbon* dan *smart township* sebagai bagian dari arah pengembangan jangka panjang Perseroan.

From an operational and sustainability perspective, the Company has established policies to strengthen environmentally friendly and resource-efficient estate management, including through the development of water recycling facilities, waste management, and renewable energy initiatives such as the utilization of solar panels. These initiatives not only support regulatory compliance, but also form part of the Company's value proposition in attracting tenants that are increasingly attentive to sustainability aspects.

Overall, the Company's strategic policies in 2025 are directed toward maintaining a balance between optimizing short-term opportunities and building a foundation for long-term growth. Through an adaptive and integrated approach, the Company strives to remain on a sustainable growth trajectory and to effectively respond to industry changes.

### The Role of the Board of Directors in Strategy Formulation

The Board of Directors plays a central role in formulating the Company's strategic direction to ensure business sustainability amid industry dynamics and changes in the business environment. In carrying out this function, the Board of Directors actively conducts comprehensive assessments of external conditions, including global and domestic economic developments, investment trends, and regulatory changes, and subsequently integrates these with evaluations of the Company's internal performance. This approach enables the Board of Directors to establish strategies that are adaptive, measurable, and aligned with the Company's opportunities and challenges.

Strategy formulation is carried out through a collaborative and integrated process across the Board of Directors and respective directorates, involving operational, technical, marketing, and other business units to ensure that each policy is not only relevant from a business perspective but also effectively implementable on the ground. The Board of Directors regularly conducts discussion forums and coordination meetings, including periodic evaluation meetings, to align perspectives, identify risks, and ensure organizational readiness in supporting the achievement of the established strategies.

In addition, the Board of Directors ensures that every formulated strategy takes into account sustainability aspects, including environmental, social, and governance considerations. This is reflected in the integration of resource efficiency initiatives, environmental management, as well as the development of estates oriented toward low-carbon and smart township concepts as part of the Company's long-term development direction.



## Proses yang Dilakukan Direksi dalam Implementasi Strategi

Direksi memastikan bahwa setiap strategi yang telah dirumuskan dapat diimplementasikan secara efektif melalui proses yang terstruktur, terukur, dan terintegrasi pada seluruh lini organisasi. Implementasi strategi diawali dengan penjabaran kebijakan strategis ke dalam rencana kerja operasional yang lebih rinci pada masing-masing Direksi, disertai dengan penetapan target kinerja, indikator keberhasilan, serta alokasi sumber daya yang memadai. Pendekatan ini memungkinkan setiap unit kerja memiliki kejelasan arah sekaligus tanggung jawab dalam mendukung pencapaian strategi Perseroan secara keseluruhan.

Dalam pelaksanaannya, Direksi menerapkan mekanisme koordinasi lintas fungsi yang intensif guna memastikan keselarasan antara perencanaan dan eksekusi di lapangan. Koordinasi dilakukan secara rutin melalui rapat manajemen berkala, termasuk pertemuan evaluasi yang dilaksanakan minimal setiap bulan untuk memantau perkembangan implementasi, mengidentifikasi kendala, serta merumuskan langkah tindak lanjut yang diperlukan.

Dalam rangka menjaga efektivitas implementasi, Direksi juga melakukan pengawasan dan evaluasi secara berkelanjutan terhadap capaian kinerja serta penggunaan sumber daya, termasuk pengelolaan belanja modal (capex) yang diselaraskan dengan potensi pendapatan dan prioritas strategis Perseroan. Di sisi lain, Direksi secara aktif melakukan koordinasi dengan pemangku kepentingan eksternal, termasuk pemerintah dan mitra strategis, untuk memastikan kelancaran legalitas dan dukungan terhadap pengembangan kawasan.

## Kinerja dan Pencapaian Target Tahun 2025

[OJK D.1.b, D.1.c]

Sepanjang tahun 2025, Perseroan mencatatkan kinerjanya yang diraih secara maksimal meski menghadapi tekanan seiring dengan dinamika eksternal yang memengaruhi realisasi investasi dan permintaan pasar. Pendapatan usaha Perseroan tercatat sebesar Rp1,31 triliun, menurun 35,60% dibandingkan tahun sebelumnya sebesar Rp2,03 triliun. Penurunan tersebut diikuti oleh penurunan laba kotor menjadi Rp867,29 miliar atau turun 38,73%, serta laba usaha sebesar Rp623,65 miliar yang menurun 45,39% dibandingkan tahun sebelumnya. Penurunan ini sejalan dengan kondisi sektor kawasan industri dan properti yang mengalami perlambatan, khususnya akibat siklus pengambilan keputusan investasi yang lebih panjang serta sikap kehati-hatian investor dalam merealisasikan ekspansi usaha. Meskipun demikian, Perseroan tetap mampu menjaga fundamental bisnis dengan mempertahankan kontribusi utama dari segmen properti serta memastikan keberlanjutan operasional kawasan.

## Processes Undertaken by the Board of Directors in Strategy Implementation

The Board of Directors ensures that each formulated strategy is implemented effectively through structured, measurable, and integrated processes across all levels of the organization. Strategy implementation begins with translating strategic policies into more detailed operational work plans within each Directorate, accompanied by the establishment of performance targets, success indicators, and adequate resource allocation. This approach enables each business unit to have clear direction as well as accountability in supporting the overall achievement of the Company's strategies.

In its execution, the Board of Directors applies intensive cross-functional coordination mechanisms to ensure alignment between planning and on-the-ground execution. Coordination is conducted regularly through periodic management meetings, including evaluation sessions held at least monthly to monitor implementation progress, identify challenges, and formulate the necessary follow-up actions.

To maintain implementation effectiveness, the Board of Directors also conducts continuous supervision and evaluation of performance achievements and resource utilization, including the management of capital expenditures (capex), which are aligned with revenue potential and the Company's strategic priorities. At the same time, the Board of Directors actively coordinates with external stakeholders, including government authorities and strategic partners, to ensure smooth licensing processes and to support the development of the estate.

## Performance and Achievement of 2025 Targets

[OJK D.1.b, D.1.c]

Throughout 2025, the Company continued to record performance achievements that remained relatively positive despite pressures arising from external dynamics affecting investment realization and market demand. The Company's operating revenues were recorded at IDR 1.31 trillion, a decrease of 35.60% compared to IDR 2.03 trillion in the previous year. This decline was followed by a decrease in gross profit to IDR 867.29 billion, down 38.73%, as well as operating profit of IDR 623.65 billion, which declined by 45.39% year-on-year. This decrease is in line with conditions in the industrial estate and property sectors, which experienced a slowdown, particularly due to longer investment decision cycles and the cautious stance of investors in realizing business expansion. Nevertheless, the Company remained able to maintain its business fundamentals by sustaining the main contribution from the property segment and ensuring the continuity of estate operations.

Dari sisi posisi keuangan, total aset Perseroan pada akhir tahun 2025 tercatat sebesar Rp7,12 triliun, menurun 13,72% dibandingkan tahun sebelumnya sebesar Rp8,25 triliun, terutama dipengaruhi oleh penurunan kas dan setara kas. Sementara itu, liabilitas mengalami penurunan signifikan sebesar 51,11% menjadi Rp508,54 miliar, mencerminkan pengelolaan kewajiban yang lebih konservatif, termasuk tidak adanya utang bank pada akhir tahun 2025. Ekuitas Perseroan tercatat sebesar Rp6,61 triliun, menurun 8,33% dibandingkan tahun sebelumnya, seiring dengan penurunan laba ditahan. Secara keseluruhan, kondisi ini menunjukkan bahwa Perseroan tetap menjaga struktur permodalan yang kuat di tengah penurunan kinerja.

Ditinjau dari kinerja per segmen, segmen properti tetap menjadi kontributor utama dengan pendapatan sebesar Rp1,29 triliun atau 98,84% dari total pendapatan, meskipun mengalami penurunan 35,84% dibandingkan tahun sebelumnya. Penurunan ini turut memengaruhi penurunan pada laba usaha segmen yang tercatat sebesar Rp612,84 miliar serta laba tahun berjalan sebesar Rp668,28 miliar. Sementara itu, segmen hotel mencatat pendapatan sebesar Rp15,20 miliar dan menunjukkan perbaikan profitabilitas dengan laba usaha sebesar Rp10,81 miliar serta laba tahun berjalan sebesar Rp10,14 miliar, meningkat signifikan dibandingkan posisi rugi pada tahun sebelumnya.

Dari sisi operasional, Perseroan tetap melanjutkan pengembangan kawasan terpadu Kota Deltamas dengan memperkuat posisi *Greenland International Industrial Center* (GIIC) sebagai kawasan industri unggulan yang didukung infrastruktur lengkap, utilitas andal, serta sistem keamanan terintegrasi melalui *Security, Fire, and Command Center* (SFCC). Perseroan juga terus mengembangkan kawasan hunian dan komersial secara terintegrasi, termasuk pengembangan kluster hunian, fasilitas komersial seperti AEON Mall Deltamas, serta kawasan pendidikan dan fasilitas penunjang lainnya. Selain itu, Perseroan merespons tren pertumbuhan sektor digital dengan mengembangkan zona industri untuk data center yang dilengkapi infrastruktur pendukung seperti pasokan listrik berkapasitas besar, jaringan serat optik, serta ketersediaan air yang andal guna mendukung kebutuhan operasional *tenant* secara berkelanjutan.

Dalam aspek keberlanjutan, Perseroan terus melaksanakan berbagai inisiatif untuk mendukung praktik bisnis yang bertanggung jawab. Pada aspek lingkungan, Perseroan melakukan pengelolaan sumber daya melalui konsumsi energi sebesar 9.188.547 kWh, penggunaan air sebesar 7.481.775 m<sup>3</sup>, serta pengelolaan limbah sebesar 1.309 ton, yang seluruhnya dikelola dengan prinsip efisiensi dan kepatuhan terhadap regulasi. Di sisi sosial, Perseroan mencatat jumlah karyawan sebanyak 504 orang dengan total jam pelatihan sebesar 2.532 jam, serta menyalurkan investasi sosial sebesar Rp1,5 miliar sebagai bagian dari komitmen terhadap pengembangan masyarakat dan peningkatan kesejahteraan pemangku kepentingan.

From a financial position perspective, the Company's total assets at the end of 2025 were recorded at IDR 7.12 trillion, a decrease of 13.72% compared to IDR 8.25 trillion in the previous year, mainly influenced by a decline in cash and cash equivalents. Meanwhile, liabilities decreased significantly by 51.11% to IDR 508.54 billion, reflecting more conservative liability management, including the absence of short-term bank loans at the end of 2025. The Company's equity stood at IDR 6.61 trillion, down 8.33% compared to the previous year, in line with the decrease in retained earnings. Overall, this condition indicates that the Company has maintained a strong capital structure amid the decline in performance.

In terms of segment performance, the property segment remained the main contributor, generating revenues of IDR 1.29 trillion or 98.84% of total revenues, although it declined by 35.84% compared to the previous year. This decrease also affected segment operating profit, which was recorded at IDR 612.84 billion, and profit for the year, which amounted to IDR 668.28 billion. Meanwhile, the hotel segment recorded revenues of IDR 15.20 billion and demonstrated improved profitability, with operating profit of IDR 10.81 billion and profit for the year of IDR 10.14 billion, a significant improvement compared to the loss position in the previous year.

From an operational standpoint, the Company continued the development of the integrated Kota Deltamas area by strengthening the position of the *Greenland International Industrial Center* (GIIC) as a leading industrial estate supported by comprehensive infrastructure, reliable utilities, and an integrated security system through the *Security, Fire, and Command Center* (SFCC). The Company also continued to develop residential and commercial areas in an integrated manner, including the development of residential clusters, commercial facilities such as AEON Mall Deltamas, as well as education zones and other supporting facilities. In addition, the Company responded to the growth trend in the digital sector by developing industrial zones for data centers, equipped with supporting infrastructure such as high-capacity power supply, fiber optic networks, and reliable water availability to support the sustainable operational needs of tenants.

In terms of sustainability, the Company continues to implement various initiatives to support responsible business practices. From an environmental perspective, the Company manages resources through energy consumption of 9,188,547 kWh, water usage of 7,481,775 m<sup>3</sup>, and waste management totaling 1,309 tons, all of which are handled in accordance with efficiency principles and regulatory compliance. From a social perspective, the Company recorded a total of 504 employees with 2,532 training hours, and allocated social investment amounting to IDR 1.5 billion as part of its commitment to community development and enhancing stakeholder welfare.

Secara keseluruhan, meskipun kinerja tahun 2025 mengalami penyesuaian akibat tekanan eksternal, Perseroan tetap mampu menjaga fundamental keuangan, melanjutkan pengembangan kawasan, serta memperkuat implementasi keberlanjutan sebagai dasar untuk mendorong pertumbuhan jangka panjang.

## Prospek Usaha Tahun 2026 <sup>[OJK D.1.c]</sup>

Memasuki tahun 2026, Perseroan memandang prospek usaha tetap terbuka dengan peluang pertumbuhan yang didukung oleh fundamental ekonomi domestik yang relatif stabil serta potensi peningkatan aktivitas investasi, khususnya pada sektor manufaktur dan industri berbasis teknologi. Permintaan terhadap kawasan industri diperkirakan akan kembali menunjukkan perbaikan seiring dengan normalisasi kebijakan moneter global, peningkatan kepercayaan investor, serta berlanjutnya agenda hilirisasi industri dan penguatan ekosistem kendaraan listrik (*electric vehicle*) di Indonesia. Selain itu, perkembangan sektor digital, khususnya kebutuhan *data center*, diproyeksikan tetap menjadi salah satu pendorong utama permintaan lahan industri di kawasan yang memiliki kesiapan infrastruktur dan utilitas yang memadai.

Sejalan dengan hal tersebut, Perseroan melihat GILC memiliki posisi yang strategis untuk menangkap peluang tersebut, didukung oleh ketersediaan infrastruktur yang terintegrasi, pasokan listrik yang andal, jaringan telekomunikasi serat optik, serta sistem keamanan kawasan yang komprehensif. Pengembangan zona industri untuk *data center* serta kesiapan pasokan air dan listrik yang berkelanjutan menjadi keunggulan kompetitif yang diharapkan dapat menarik minat investor, baik dari dalam maupun luar negeri.

Di segmen properti, Perseroan memproyeksikan adanya perbaikan permintaan secara bertahap, seiring dengan potensi penurunan suku bunga serta meningkatnya kepercayaan konsumen. Perseroan akan terus mengembangkan produk hunian yang adaptif terhadap kebutuhan pasar, khususnya pada segmen yang memiliki daya serap lebih baik, serta memperkuat sinergi antara segmen industri, hunian, dan komersial dalam konsep kota terpadu. Keberadaan fasilitas komersial, pendidikan, dan rekreasi di Kota Deltamas diharapkan semakin meningkatkan daya tarik kawasan sebagai destinasi hunian dan investasi jangka panjang.

Perseroan juga akan terus mengoptimalkan pengembangan kawasan komersial sebagai pusat aktivitas ekonomi yang mendukung ekosistem kawasan, termasuk penguatan tenant mix, peningkatan utilisasi aset, serta pengembangan fasilitas yang relevan dengan kebutuhan penghuni dan pelaku usaha. Selain itu, pengembangan pendapatan berulang (*recurring income*) melalui aset sewa seperti bangunan komersial dan fasilitas pendukung lainnya akan terus menjadi fokus untuk menjaga stabilitas pendapatan di tengah fluktuasi penjualan lahan.

Overall, although the Company's performance in 2025 experienced adjustments due to external pressures, it remained able to maintain strong financial fundamentals, continue estate development, and strengthen sustainability implementation as a foundation for driving long-term growth.

## 2026 Business Outlook

As the Company enters 2026, it views business prospects as remaining promising, with growth opportunities supported by relatively stable domestic economic fundamentals and the potential increase in investment activities, particularly in the manufacturing and technology-based industrial sectors. Demand for industrial estates is expected to show improvement in line with the normalization of global monetary policies, rising investor confidence, as well as the continuation of industrial downstreaming initiatives and the strengthening of the electric vehicle ecosystem in Indonesia. In addition, developments in the digital sector, particularly the demand for data centers, are projected to remain one of the main drivers of demand for industrial land in areas with adequate infrastructure and utility readiness.

In this context, the Company believes that GILC is strategically positioned to capture these opportunities, supported by the availability of integrated infrastructure, reliable electricity supply, fiber optic-based telecommunications networks, as well as a comprehensive estate security system. The development of industrial zones for data centers and the readiness of sustainable water supply serves as competitive advantages expected to attract both domestic and foreign investors.

In the property segment, the Company projects a gradual improvement in demand, in line with the potential decline in interest rates and increasing consumer confidence. The Company will continue to develop residential products that are adaptive to market needs, particularly in segments with stronger absorption capacity, while strengthening synergies among industrial, residential, and commercial segments within an integrated township concept. The presence of commercial, educational, and recreational facilities in Kota Deltamas is expected to further enhance the attractiveness of the area as a residential destination and long-term investment hub.

The Company will also continue to optimize the development of commercial areas as centers of economic activity that support the estate ecosystem, including strengthening the tenant mix, increasing asset utilization, and developing facilities that are relevant to the needs of residents and business actors. In addition, the development of recurring income through rental-based assets such as commercial buildings and other supporting facilities will remain a focus to maintain revenue stability amid fluctuations in land sales.

## Penerapan Tata Kelola Perusahaan

Perseroan senantiasa berkomitmen untuk menerapkan prinsip-prinsip Tata Kelola Perusahaan yang Baik (*Good Corporate Governance/GCG*) secara konsisten dan berkelanjutan sebagai landasan dalam menjalankan kegiatan usaha. Penerapan GCG di Perseroan mengacu pada prinsip transparansi, akuntabilitas, tanggung jawab, independensi, dan kewajaran (*fairness*), yang diintegrasikan dalam seluruh proses pengambilan keputusan dan operasional bisnis guna menciptakan nilai tambah jangka panjang bagi pemegang saham dan pemangku kepentingan.

Dalam menjalankan fungsi pengelolaan Perseroan, Direksi memastikan bahwa setiap kebijakan strategis dan operasional telah disusun dengan mempertimbangkan aspek kepatuhan terhadap peraturan perundang-undangan yang berlaku, termasuk ketentuan Otoritas Jasa Keuangan (OJK) serta regulasi lain yang relevan. Direksi juga secara aktif berkoordinasi dengan Dewan Komisaris dalam rangka memastikan efektivitas fungsi pengawasan serta penerapan prinsip *check and balance* dalam pengelolaan Perseroan.

Perseroan didukung oleh struktur tata kelola yang memadai, termasuk keberadaan komite-komite di bawah Dewan Komisaris serta fungsi-fungsi pendukung seperti Audit Internal, Manajemen Risiko, dan Sekretaris Perusahaan, yang masing-masing menjalankan peran sesuai dengan tugas dan tanggung jawabnya. Direksi secara berkala melakukan evaluasi terhadap efektivitas sistem pengendalian internal dan manajemen risiko untuk memastikan bahwa seluruh aktivitas usaha telah dikelola secara prudent dan sesuai dengan profil risiko Perseroan.

Selain itu, Perseroan juga menerapkan sistem pelaporan pelanggaran (*Whistleblowing System/WBS*) sebagai sarana bagi seluruh pemangku kepentingan untuk menyampaikan dugaan pelanggaran secara aman, rahasia, dan bertanggung jawab. Sistem ini dirancang untuk mendukung terciptanya budaya integritas dan kepatuhan di lingkungan Perseroan, serta memastikan bahwa setiap laporan yang diterima ditindaklanjuti secara objektif dan transparan.

Dalam mendukung transparansi, Perseroan secara konsisten menyampaikan informasi yang material dan relevan kepada pemangku kepentingan melalui berbagai saluran komunikasi, termasuk laporan tahunan, laporan keberlanjutan, serta keterbukaan informasi di pasar modal. Penyampaian informasi tersebut dilakukan secara tepat waktu, akurat, dan dapat diandalkan, sebagai bentuk komitmen Perseroan terhadap keterbukaan informasi.

## Implementation of Good Corporate Governance

The Company remains committed to consistently and sustainably implementing the principles of Good Corporate Governance (GCG) as the foundation for conducting its business activities. The implementation of GCG within the Company is based on the principles of transparency, accountability, responsibility, independence, and fairness, which are integrated into all decision-making processes and business operations to create long-term value for shareholders and stakeholders.

In carrying out the management function of the Company, the Board of Directors ensures that every strategic and operational policy is formulated with due consideration to compliance with prevailing laws and regulations, including those issued by the Financial Services Authority (Otoritas Jasa Keuangan/OJK) and other relevant regulations. The Board of Directors also actively coordinates with the Board of Commissioners to ensure the effectiveness of the supervisory function and the implementation of a proper check-and-balance mechanism in managing the Company.

The Company is supported by an adequate governance structure, including committees under the Board of Commissioners as well as supporting functions such as Internal Audit, Risk Management, and the Corporate Secretary, each of which performs its respective roles and responsibilities. The Board of Directors periodically evaluates the effectiveness of the internal control system and risk management to ensure that all business activities are managed prudently and in accordance with the Company's risk profile.

In addition, the Company has implemented a Whistleblowing System (WBS) as a channel for all stakeholders to report suspected violations in a secure, confidential, and responsible manner. This system is designed to support the establishment of a culture of integrity and compliance within the Company, and to ensure that every report received is followed up in an objective and transparent manner.

In supporting transparency, the Company consistently discloses material and relevant information to stakeholders through various communication channels, including the annual report, sustainability report, and disclosures in the capital market. Such disclosures are made in a timely, accurate, and reliable manner, as part of the Company's commitment to transparency.

## Apresiasi

Direksi menyampaikan apresiasi yang setinggi-tingginya kepada seluruh pemegang saham atas kepercayaan dan dukungan yang senantiasa diberikan kepada Perseroan. Penghargaan juga kami sampaikan kepada Dewan Komisaris atas arahan dan pengawasan yang konstruktif, sehingga Perseroan dapat menjalankan strategi dan operasional secara terfokus dan sesuai dengan prinsip tata kelola yang baik. Selain itu, Direksi mengucapkan terima kasih kepada seluruh karyawan atas dedikasi dan komitmen yang telah menjadi fondasi penting dalam menjaga keberlangsungan operasional dan pencapaian kinerja Perseroan sepanjang tahun 2025.

Direksi juga menyampaikan apresiasi kepada seluruh pelanggan, mitra usaha, serta pemangku kepentingan lainnya atas kepercayaan dan kerja sama yang telah terjalin dengan baik. Dukungan tersebut menjadi bagian penting dalam memperkuat posisi Perseroan di tengah dinamika industri. Dengan semangat kebersamaan dan komitmen yang berkelanjutan, Perseroan optimistis dapat terus menciptakan nilai tambah serta mendorong pertumbuhan usaha yang berkelanjutan di masa mendatang.

Jakarta,

Atas nama Direksi

On behalf of the Board of Directors



**Hongky Jeffry Nantung**

Presiden Direktur

President Director

## Appreciation

The Board of Directors extends its highest appreciation to all shareholders for their continued trust and support toward the Company. We also express our appreciation to the Board of Commissioners for their constructive guidance and supervision, which have enabled the Company to carry out its strategies and operations in a focused and well-directed manner, in line with the principles of good corporate governance. In addition, the Board of Directors conveys its gratitude to all employees for their dedication and commitment, which have served as a key foundation in maintaining operational continuity and achieving the Company's performance throughout 2025.

The Board of Directors also extends its appreciation to all customers, business partners, and other stakeholders for the trust and cooperation that have been well established. Such support has been an important element in strengthening the Company's position amid industry dynamics. With a spirit of togetherness and sustained commitment, the Company remains optimistic that it can continue to create added value and drive sustainable business growth in the future.

## Surat Pernyataan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan PT Puradelta Lestari Tbk Tahun 2025

### Statement of the Board of Commissioners on the Responsibility for the 2025 Annual Report of PT Puradelta Lestari Tbk

Kami yang bertanda tangan di bawah ini menyatakan bahwa semua informasi dalam Laporan Tahunan PT Puradelta Lestari Tbk. tahun 2025 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan Perseroan.

We, the undersigned, hereby declare that all information in the Annual Report of PT Puradelta Lestari Tbk for year 2025 has been presented in its entirety and we shall be fully responsible to the accuracy of the contents in the Annual of the Company.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement is hereby made in all truthfulness.

Jakarta, Maret | March 2026

Dewan Komisaris  
Board of Commissioners



**Muktar Widjaja**  
Presiden Komisaris  
President Commissioner



**Hermawan Wijaya**  
Wakil Presiden Komisaris  
Vice President Commissioner



**Masayoshi Hirose**  
Wakil Presiden Komisaris  
Vice President Commissioner



**Seiji Itagaki**  
Komisaris  
Commissioner



**Teddy Pawitra**  
Komisaris Independen  
Independent Commissioner



**Susiyati Bambang Hirawan**  
Komisaris Independen  
Independent Commissioner





## Surat Pernyataan Anggota Direksi tentang Tanggung Jawab atas Laporan Tahunan PT Puradelta Lestari Tbk Tahun 2025

### Statement of the Board of Directors on the Responsibility for the 2025 Annual Report of PT Puradelta Lestari Tbk

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This statement is hereby made in all truthfulness.

Jakarta, Maret | March 2026

Direksi  
Board of Directors

**Hongky Jeffry Nantung**  
Presiden Direktur  
President Director

**Atsushi Uehara**  
Wakil Presiden Direktur  
Vice President Director

**Monik William**  
Direktur  
Director

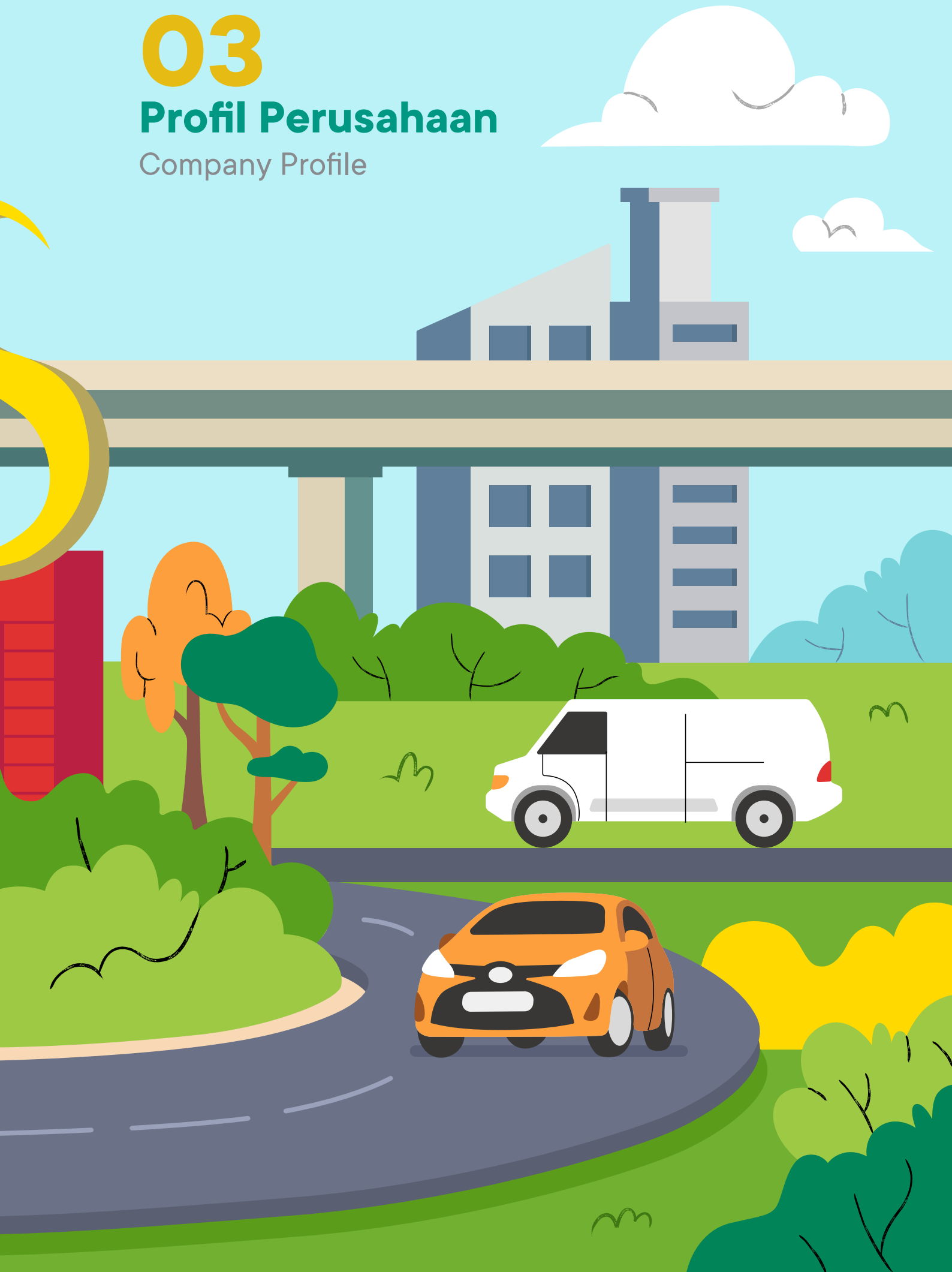
**Tondy Suwanto**  
Direktur  
Director



03

## Profil Perusahaan

Company Profile



## Identitas Perusahaan

### Company Identity



#### Nama Perusahaan

##### Company Name

PT Puradelta Lestari Tbk



#### Bidang Usaha

##### Business Activities

Pengembangan kawasan industri yang didukung oleh pembangunan hunian dan komersial  
Development of industrial areas, supported by the construction of residential and commercial areas



#### Perubahan Nama Perusahaan

##### Changes to the Company Name

Tidak ada  
None



#### Tanggal Pendirian

##### Date of Establishment

12 November 1993  
November 12, 1993



#### Dasar Hukum Pendirian

##### Legal Basis of Establishment

Akta Pendirian Perseroan Terbatas No. 77 tanggal 12 November 1993, dibuat di hadapan Ano Muhamad Nasruddin, S.H., pengganti dari Koswara, S.H., Notaris di Bandung  
Deed of Limited Liabilities Company Establishment No. 77 dated November 12, 1993, drawn up before Ano Muhamad Nasruddin, S.H., substitute of Koswara, S.H., Notary in Bandung



#### Modal Dasar

##### Authorized Capital

Rp6,000,000,000,000



#### Modal Ditempatkan dan Disetor Penuh

##### Issued and Fully Paid Capital

Rp4,819,811,110,000





**Profil Perusahaan**  
Company Profile



**Alamat Kantor Pusat [OJK C.2]**  
Head Office Address

Jl. Kali Besar Barat No. 8  
Kel. Roa Malaka, Kec. Tambora  
Jakarta Barat, Indonesia  
Telp : +6221 6908684  
Fax. : +6221 6907623

[www.deltamas.id](http://www.deltamas.id)

**Alamat Operasional dan Korespondensi**  
Operational and Correspondence Address

Kantor Pemasaran Kota Deltamas  
Jl. Tol Jakarta-Cikampek KM. 37  
Desa Hegarmukti, Kec. Cikarang Pusat  
Bekasi, Indonesia 17531  
Telp : +6221 89971188  
Email : [corsec@deltamas.co.id](mailto:corsec@deltamas.co.id)



**Sekretaris Perusahaan**  
Corporate Secretary

Tondy Suwanto



**Hubungan Investor**  
Investor Relations

Esther Meilia Natanael



**Kode Saham**  
Ticker Code

DMAS



**Tanggal Pencatatan Saham**  
Listing Date

29 Mei 2015  
May 29, 2015



**Kepemilikan Saham**  
Share Ownership

PT Sumber Arusmulia 57,28%  
Sojitz Corporation 25,00%  
Masyarakat | Public 17,72%



**Total Aset (Rp)**  
Total Assets (IDR)

7,12 triliun  
7.12 trillion



**Total Kapitalisasi Aset (Rp)**  
Total Asset Capitalization (IDR)

6,22 triliun  
6.22 trillion



**Total Kewajiban (Rp)**  
Total Liabilities (IDR)

508,54 miliar  
508.54 billion



**Wilayah Operasional [OJK C.3]**  
Operational Coverage

Cikarang Pusat, Kabupaten Bekasi, Jawa Barat  
Central Cikarang, Bekasi Regency, West Java



**Jumlah Karyawan**  
Number of Employees

504 Orang  
504 People

## Riwayat Singkat Perseroan

### Brief History of the Company

Perjalanan PT Puradelta Lestari Tbk. ("Puradelta Lestari" atau "Perseroan") dimulai pada 12 November 1993 melalui Akta Pendirian No. 77 yang dibuat di hadapan Ano Muhammad Nasruddin, S.H., notaris pengganti dari Koswara, S.H., di Bandung. Legalitas pendirian ini kemudian dikukuhkan melalui Surat Keputusan Menteri Kehakiman No. C2-1147.HT.01.01.Th.94 pada 27 Januari 1994, dan diumumkan dalam Berita Negara Republik Indonesia No. 45 tanggal 7 Juni 1994, Tambahan No. 3044.

Tahun 1996 menjadi titik penting ketika Sojitz Corporation masuk sebagai pemegang saham dan mengubah status Perseroan menjadi Penanaman Modal Asing (PMA), sebagaimana diabadikan dalam Akta No. 67 tanggal 5 Oktober 1996 oleh notaris Adam Kasdarmadji, S.H., di Jakarta. Transformasi struktur kepemilikan ini memperkuat fondasi bisnis Perseroan dan membuka jalan untuk ekspansi jangka panjang.

Tonggak berikutnya hadir pada 20 Mei 2015, ketika Perseroan memperoleh Pernyataan Efektif dari Otoritas Jasa Keuangan (OJK) untuk melantai di Bursa Efek Indonesia dan secara resmi tercatat dengan kode saham DMAS. Sejak saat itu, Puradelta Lestari memasuki panggung pasar modal sebagai pengembang kawasan terpadu berskala nasional.

Perseroan merupakan hasil kolaborasi dua kekuatan besar: Sinarmas Land, pengembang properti terkemuka dengan rekam jejak panjang di Indonesia; serta Sojitz Corporation, konglomerasi Jepang dengan jaringan lebih dari 500 perusahaan yang beroperasi di lebih dari 50 negara dan tercatat di Bursa Efek Tokyo (TSE). Sinergi ini menjadi fondasi kokoh bagi pengembangan strategis Perseroan.

Sesuai amanat Anggaran Dasar, Puradelta Lestari berfokus pada pengembangan kawasan industri yang terintegrasi dengan hunian dan area komersial. Dari visi tersebut lahirlah Kota Deltamas, sebuah kota mandiri modern seluas ±3.200 hektar di Cikarang Pusat, Kabupaten Bekasi. Kawasan ini memadukan Greenland International Industrial Center (GIIC), hunian yang terus berkembang, serta pusat komersial dan fasilitas publik berskala kota.

Salah satu keunggulan strategis Kota Deltamas adalah konektivitas. Kawasan ini memiliki akses langsung ke Jalan Tol Jakarta–Cikampek KM 37, dan dalam waktu dekat akan terhubung pula dengan Tol Jakarta–Cikampek II Selatan (Japek II Selatan) KM 31 yang sedang berada dalam proses finalisasi. Aksesibilitas semakin lengkap dengan layanan shuttle bus menuju Jakarta, Bekasi, dan Cikarang. Dalam waktu dekat, Kota Deltamas juga akan terhubung dengan kawasan Transit Oriented Development (TOD) Stasiun Kereta Cepat Jakarta–Bandung WHOOSH, yang nantinya terkoneksi dengan exit tol KM 42. Kehadiran jalur-jalur tersebut menjadikan Kota Deltamas sebagai satu-satunya kawasan industri yang memiliki tiga akses tol langsung, sehingga makin memperkuat posisinya sebagai pusat pertumbuhan baru. Infrastruktur mobilitas turut diperkuat dengan hadirnya Flyover Deltamas Bhagasasi, yang mempermudah pergerakan warga dan pelaku industri.

The journey of PT Puradelta Lestari Tbk. ("Puradelta Lestari" or the "Company") commenced on November 12, 1993, through Deed of Establishment No. 77 drawn up before Ano Muhammad Nasruddin, S.H., substitute notary to Koswara, S.H., in Bandung. The legality of its establishment was subsequently ratified by the Decree of the Minister of Justice No. C2-1147.HT.01.01.Th.94 dated January 27, 1994, and published in the State Gazette of the Republic of Indonesia No. 45 dated June 7, 1994, Supplement No. 3044.

A significant milestone occurred in 1996 when Sojitz Corporation entered as a shareholder, changing the Company's status to a Foreign Investment Company (PMA), as stipulated in Deed No. 67 dated October 5, 1996, drawn up by notary Adam Kasdarmadji, S.H., in Jakarta. This transformation in the ownership structure strengthened the Company's business foundation and paved the way for long-term expansion.

Another milestone followed on May 20, 2015, when the Company obtained the Effective Statement from the Financial Services Authority (Otoritas Jasa Keuangan/OJK) to conduct an initial public offering and list its shares on the Indonesia Stock Exchange, where it was officially listed under the ticker code DMAS. Since then, Puradelta Lestari has entered the capital market as a nationally scaled integrated township developer.

The Company is the result of a collaboration between two major forces: Sinarmas Land, a leading property developer with a long-standing track record in Indonesia; and Sojitz Corporation, a Japanese conglomerate with a network of more than 500 companies operating in over 50 countries and listed on the Tokyo Stock Exchange (TSE). This synergy serves as a solid foundation for the Company's strategic development.

In accordance with its Articles of Association, Puradelta Lestari focuses on the development of industrial estates integrated with residential and commercial areas. From this vision emerged Kota Deltamas, a modern independent city spanning approximately ±3,200 hectares in Central Cikarang, Bekasi Regency. This area integrates the Greenland International Industrial Center (GIIC), continuously growing residential developments, as well as commercial centers and city-scale public facilities.

One of Kota Deltamas' key strategic advantages lies in its connectivity. The area has direct access to the Jakarta–Cikampek Toll Road at KM 37 and, in the near future, will also be connected to the Jakarta–Cikampek II Selatan Toll Road (Japek II Selatan) at KM 31, which is currently in the final stages of completion. Accessibility is further enhanced by shuttle bus services to Jakarta, Bekasi, and Cikarang. In the near future, Kota Deltamas will also be connected to the Transit Oriented Development (TOD) area of the Jakarta–Bandung High-Speed Railway WHOOSH Station, which will be linked to the KM 42 toll exit. The presence of these routes makes Kota Deltamas the only industrial estate with three direct toll road accesses, further strengthening its position as a new growth center. Mobility infrastructure is also reinforced by the presence of the Deltamas Bhagasasi Flyover, which facilitates the movement of residents and industrial players.





Di jantung kawasan industri GIIC, Perseroan telah mengembangkan Zona Data Center seluas  $\pm 300$  hektar sejak tahun 2021. Kawasan ini didukung infrastruktur berteknologi tinggi seperti jaringan serat optik dan pasokan listrik premium 993 MVA dari PLN. Hingga akhir 2025, tingkat serapan lahannya melampaui 80% dan menjadi rumah bagi 15 tenant pusat data, termasuk PT Telkom Indonesia Tbk, Pusat Data Nasional Kementerian Kominfo, serta operator data center tier-4 dari berbagai negara: Singapura, Malaysia, China, Korea, Jepang, Australia, hingga Amerika Serikat.

Di sektor hunian, Kota Deltamas terus berkembang menjadi pusat kehidupan modern. Hingga 2025, kawasan ini telah menghadirkan lebih dari 19 kluster perumahan, lengkap dengan fasilitas pendidikan nasional dan internasional seperti Cikarang Japanese School, Jakarta International University/Korean Education Complex, Institut Teknologi Sains Bandung, SMK Ananda Mitra Industri, dan Sekolah Pangudi Luhur. Layanan kesehatan modern hadir melalui RS Mitra Keluarga dan Eka Hospital yang masih dalam pembangunan, sementara AEON Mall terbesar di Asia Tenggara memperkuat fungsi komersial dan gaya hidup kawasan.

Kota Deltamas dirancang sebagai lingkungan yang ramah dan berkelanjutan, dengan ruang terbuka hijau yang luas, akses utilitas premium dari PLN dan PGN, jaringan serat optik berkecepatan tinggi, sistem pengelolaan air dan limbah cair, sistem pengolahan sampah, serta sistem keamanan dan pemadam kebakaran terpadu. Pada tahun 2025, Perseroan mulai mengoperasikan Security, Fire, and Command Center (SFCC) dan Recycle Water Treatment Plant (RWTP). Perseroan juga telah mengadopsi energi terbarukan melalui Renewable Energy Certificate (REC) dari PLN sebagai kontribusi terhadap target Net Zero Emission 2060.

Dengan keunggulan infrastruktur, konektivitas, dan ekosistem yang lengkap, Kota Deltamas kini diakui sebagai sentra metropolitan berkelanjutan yang menjanjikan. Daya tariknya telah menarik berbagai korporasi nasional dan multinasional lintas industri, menciptakan prospek pertumbuhan yang dinamis dan peluang investasi yang semakin luas di koridor timur Jakarta.

At the heart of the GIIC industrial estate, the Company has developed a Data Center Zone covering approximately  $\pm 300$  hectares since 2021. This area is supported by high-technology infrastructure, including fiber optic networks and a premium electricity supply of 993 MVA from PLN. As of the end of 2025, land absorption has exceeded 80% and the area has become home to 15 data center tenants, including PT Telkom Indonesia Tbk, the National Data Center of the Ministry of Communication and Informatics, as well as tier-4 data center operators from various countries, including Singapore, Malaysia, China, Korea, Japan, Australia, and the United States.

In the residential sector, Kota Deltamas continues to grow into a modern living hub. As of 2025, the area has developed more than 19 residential clusters, supported by national and international educational facilities such as Cikarang Japanese School, Jakarta International University/Korean Education Complex, Institut Teknologi Sains Bandung, SMK Ananda Mitra Industri, and Pangudi Luhur School. Modern healthcare services are provided through Mitra Keluarga Hospital and Eka Hospital, which is currently under development, while the largest AEON Mall in Southeast Asia further strengthens the area's commercial and lifestyle functions.

Kota Deltamas is designed as a livable and sustainable environment, featuring extensive green open spaces, premium utility access from PLN and PGN, high-speed fiber optic networks, water and wastewater management systems, solid waste management facilities, as well as integrated security and fire protection systems. In 2025, the Company commenced operations of the Security, Fire, and Command Center (SFCC) and the Recycle Water Treatment Plant (RWTP). The Company has also adopted renewable energy through the Renewable Energy Certificate (REC) from PLN as part of its contribution toward achieving the Net Zero Emission 2060 target.

With its advantages in infrastructure, connectivity, and a comprehensive ecosystem, Kota Deltamas is now recognized as a promising sustainable metropolitan hub. Its strong appeal has attracted various national and multinational corporations across industries, creating dynamic growth prospects and expanding investment opportunities in the eastern corridor of Jakarta.



## Jejak Langkah Perseroan Company's Milestones

1994

Perseroan didirikan sebagai perusahaan investasi lokal yang beroperasi di Indonesia.  
The Company was incorporated as a local investment company operating in Indonesia.

1994

Mendapatkan izin pemanfaatan lahan untuk mengoperasikan lebih dari 3.000 hektar tanah di Kabupaten Bekasi.  
Obtained the land management permit to operate more than 3,000 hectares land located in Bekasi Regency.

1996

- Perseroan mengubah statusnya menjadi perusahaan investasi modal asing.
- Sojitz Corporation (sebelumnya Nissho Iwai Corporation) mengambil alih 25,00% saham atas Perseroan.
- The Company changed its status to a foreign investment company.
- Sojitz Corporation (formerly Nissho Iwai Corporation) acquired a 25.00% shareholding in the Company.

2001

Membuka akses langsung dari tol Jakarta - Cikampek ke Kota Deltamas.  
from the Jakarta - Cikampek toll road to Kota Deltamas.

2002

Meluncurkan pembangunan hunian yang pertama di Kota Deltamas.  
Launched its first residential development in Kota Deltamas.

2004

- Relokasi pusat pemerintahan Kabupaten Bekasi ke Kota Deltamas.
- Memulai pembangunan area industri ringan (Greenland Batavia).
- Relocation of the government center of Bekasi Regency to Kota Deltamas.
- Commenced the construction work of its light industry area (Greenland Batavia).

2008

Memulai pengerjaan lahan kawasan industri Greenland International Industrial Center ("GIIC") Zona A.  
Commenced the construction work of Zone A of Greenland International Industrial Center ("GIIC") industrial estate.

2012

Konsolidasi PT Pembangunan Deltamas ke dalam Perseroan.  
Consolidation of PT Pembangunan Deltamas into the Company.

2013

Memulai pengerjaan lahan kawasan industri GIIC Zona C.  
Commenced the construction work of Zone C of GIIC industrial estate.



2014

Memulai pengerjaan lahan kawasan industri GIIC Zona B dan Zona D.

Commenced the construction work of Zone B and Zone D of GIIC industrial estate.

2015

Penawaran umum perdana saham dan pencatatan saham Perseroan di Bursa Efek Indonesia.

Initial public offering and listing of the Company's shares in the Indonesian Stock Exchange.

2016

Peluncuran produk apartemen sewa pertama Perseroan di area Kota Deltamas.

Official launching of the Company's first serviced apartment in Kota Deltamas area.

2017

Mendirikan ventura bersama, PT Panahome Deltamas Indonesia.  
Incorporation of a joint venture company PT Panahome Deltamas Indonesia.

2018

Meraih sertifikasi sistem manajemen terintegrasi ISO 9001:2015, ISO 14001:2015, dan OHSAS 18001:2007, yang kini telah ditingkatkan menjadi ISO 45001:2018.

Obtained the integrated management system ISO certification 9001:2015, ISO 14001:2015, and OHSAS 18001:2007, which has been upgraded to ISO 45001:2018.

2020

Penetapan Kawasan Industri GIIC sebagai Objek Vital Nasional Bidang Industri.

Stipulation of GIIC Industrial Estate as National Vital Object in Industrial Sector.

2021

- Memulai pengerjaan lahan kawasan industri GIIC Zona E.
- Penandatanganan kerja sama dengan PLN dalam rangka penyediaan tenaga listrik untuk pusat *Data Center* di Kawasan Industri GIIC.
- Commenced the construction work of Zone E of GIIC industrial estate.
- Signing ceremony with the state utilities company, PLN, as partner in electricity supply for GIIC industrial estate's Data Center hub.

2022

Meningkatkan inisiatif penggunaan energi baru terbarukan dan kendaraan listrik dalam aktivitas operasional Perseroan.

Intensify initiatives in renewable energy and electric vehicle usage for the Company's operational activities.

2025

- Memulai operasional pada *Security, Fire, and Command Center* (SFCC).
- Memulai operasional pada *Recycle Water Treatment Plant* (RWTP).
- Commenced operations of the Security, Fire, and Command Center (SFCC).
- Commenced operations of the Recycle Water Treatment Plant (RWTP).

## Visi, Misi, dan Nilai-Nilai Perseroan [OJK C.1]

Vision, Mission, and Company Values



### Visi Vision

**Menjadi pengembang properti terkemuka di Timur Jakarta yang dipercaya oleh pelanggan, karyawan, masyarakat, dan pemangku kepentingan lainnya.**

To be the leading property developer in east of Jakarta, trusted by customers, employees, society, and other stakeholders.



### Misi Mission

- **Membangun dan mengembangkan kawasan industri, komersial, dan perumahan terpadu yang aman dan ramah lingkungan, dengan desain, sarana dan prasarana modern kelas dunia.**
- **Memberikan layanan terbaik dan meningkatkan nilai tambah secara berkesinambungan untuk menjamin kepuasan semua pemangku kepentingan.**
- To build and develop a safe and eco-friendly integrated industrial, commercial, and residential township, with a world-class modern designs, facilities and infrastructures.
- To continuously provide the best service and increase added values to ensure the satisfaction of all stakeholders.



## Nilai-Nilai Perusahaan Corporate Values



### Integritas Integrity

Bertindak sesuai ucapan, janji sehingga dapat menumbuhkan kepercayaan pihak lain.  
 To put statements or promises into action so that one can earn the trust of others

### Sikap Positif Positive Attitude

Menampilkan perilaku yang mendukung terciptanya lingkungan kerja yang saling menghargai dan kondusif.  
 To display encouraging behavior towards the creation of a mutually appreciative and conducive working environment

### Komitmen Commitment

Melaksanakan pekerjaan dengan sepenuh hati untuk mencapai hasil terbaik.  
 To perform our work wholeheartedly in order to achieve the best result

### Perbaikan Berkelanjutan Continuous Improvement

Meningkatkan kemampuan atau kapasitas diri, unit kerja, dan organisasi secara terus menerus tanpa batas untuk mencapai hasil terbaik.  
 To continuously enhance the capability of self, working unit and organization to obtain the best results.

### Inovasi Innovation

Memunculkan gagasan baru yang dapat meningkatkan produktivitas dan pertumbuhan perusahaan.  
 To come up with new ideas to increase productivity and company growth

### Setia Loyal

Menumbuh-kembangkan semangat untuk mengerti, memahami, dan melaksanakan nilai-nilai sebagai bagian dari keluarga besar perusahaan.  
 To cultivate the spirit of knowing, understanding and implementing the the company's core values as part of one corporate family.



## Bidang Usaha [OJK C.4]

### Business Activities

Sesuai dengan Pasal 3 Anggaran Dasar Perusahaan terakhir, bidang usaha yang dijalankan oleh Perseroan adalah bidang real estat (kategori L), pergudangan (kategori H), dan treatment air limbah (kategori E) dengan kegiatan usaha sebagai berikut:

In accordance with Article 3 of the Company's latest Articles of Association, the Company operates in the fields of real estate (Category L), warehousing (Category H), and wastewater treatment (Category E), with the following business activities:

| No                                                                        | Kegiatan Usaha Berdasarkan Anggaran Dasar<br>Business Activities Based on the Articles of Association                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Kegiatan Usaha yang<br>Dijalankan pada Tahun Buku<br>Business Activities Conducted<br>During the Fiscal Year |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>Kegiatan Usaha Utama</b><br><b>Main Business Activities</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                              |
| 1                                                                         | Real Estat<br>Real Estate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ✓                                                                                                            |
| 2                                                                         | Kawasan Industri<br>Industrial Estate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | ✓                                                                                                            |
| 3                                                                         | Pergudangan dan Penyimpanan<br>Warehousing and Storage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ✓                                                                                                            |
| 4                                                                         | Treatment dan Pembuangan Air Limbah Tidak Berbahaya<br>Treatment and Disposal of Non-Hazardous Wastewater                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ✓                                                                                                            |
| 5                                                                         | Treatment dan Pembuangan Air Limbah Berbahaya<br>Treatment and Disposal of Hazardous Wastewater                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ✓                                                                                                            |
| <b>Kegiatan Usaha Penunjang</b><br><b>Supporting Business Activities:</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                              |
| 1                                                                         | Mendirikan dan menjalankan kegiatan usaha sebagai agen pembangunan dengan melaksanakan semua pekerjaan yang biasa dilaksanakan oleh agen pembangunan, termasuk sebagai perencana dan pelaksanaannya, pembangunan jalan, jembatan, bangunan, irigasi, pekerjaan pengukuran tanah, penggalian dan penimbunan, instalasi listrik, air minum, gas dan telekomunikasi, termasuk pemeliharaan dan perbaikan bangunan serta seluruh pekerjaan lain yang berkaitan dengan kegiatan usaha tersebut;<br>Establishing and operating as a development agent by carrying out all tasks typically performed by a development agent, including acting as the planner and executor, constructions of roads, bridges, buildings, irrigation, land surveying, excavation and backfilling, installations for electricity, drinking water, gas, and telecommunications, including maintenance and repair of buildings, as well as all other tasks related to these business activities; | ✓                                                                                                            |
| 2                                                                         | Perolehan lahan untuk pengembangan bangunan (dengan cara pembelian hak atas tanah, sewa atau cara lainnya) dan menjual hak atas tanah yang sedang dalam tahap pengembangan kepada pihak lain dengan atau tanpa bangunan; dan<br>Acquiring land for building development (through land rights purchase, leasing, or other methods) and selling land rights that are under development to third parties, with or without buildings; and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | ✓                                                                                                            |
| 3                                                                         | Mendirikan dan menjalankan usaha di bidang jasa (kecuali jasa di bidang hukum dan perpajakan).<br>Establishing and operating businesses in the service sector (excluding legal and tax services).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ✓                                                                                                            |





## Produk dan Layanan

### Products and Services

#### Kawasan Industri

#### Industrial Estate



Di koridor strategis Jalan Tol Jakarta–Cikampek, Kota Deltamas muncul sebagai salah satu pusat industri terbesar dan paling terencana di Indonesia. Dari total area pengembangan, sekitar 2.200 hektar, atau 69% dari keseluruhan kawasan, dipersembahkan sebagai tulang punggung industri modern, menjadikan Kota Deltamas sebagai magnet investasi di timur Jakarta.

Kawasan industri di Kota Deltamas dirancang dengan dua pendekatan berbeda yang saling melengkapi. Konsep pertama adalah Greenland Batavia, area industri seluas ±100 hektar yang ditujukan khusus untuk industri ringan. Seluruh zona ini telah terisi, mencerminkan reputasinya sebagai lokasi industri yang matang, efisien, dan siap beroperasi.

Konsep kedua dan terbesar adalah Greenland International Industrial Center (GIIC), kawasan industri luas seluas ±2.200 hektar yang dibangun dengan standar internasional. GIIC hadir bukan sekadar sebagai kawasan industri, tetapi sebagai ekosistem industri modern yang menyatukan infrastruktur kelas dunia, perencanaan kota yang matang, serta efisiensi operasional yang dibutuhkan pelaku usaha berskala nasional maupun multinasional.

Seiring melesatnya ekonomi digital Indonesia, GIIC tidak berhenti berinovasi. Kota Deltamas memperkenalkan zona industri baru khusus *data center*, menjawab meningkatnya permintaan akan infrastruktur digital yang andal dan aman. Area khusus ini dirancang dengan spesifikasi teknis berstandar internasional: pasokan listrik premium, pilihan konektivitas serat optik berkapasitas tinggi, pasokan air dengan menggunakan sistem redundansi, serta sistem keamanan yang menyeluruh. Kombinasi inilah yang menjadikan GIIC salah satu destinasi utama bagi perusahaan teknologi dan operator pusat data global yang membutuhkan lokasi operasional dengan performa tinggi, stabilitas maksimum, dan kesiapan masa depan.

Dengan ekosistem industri yang berkembang pesat dan infrastruktur yang terus diperbarui, Kota Deltamas menempatkan dirinya sebagai pusat pertumbuhan baru, sebuah kawasan industri modern yang tidak hanya mendukung aktivitas manufaktur dan teknologi, tetapi juga menjadi barometer kemajuan industri di Indonesia.

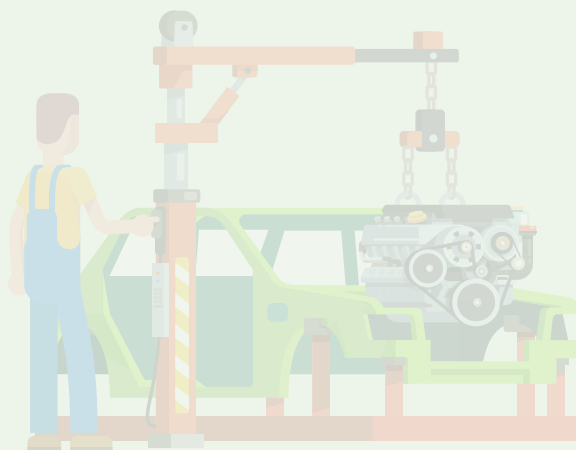
Situated along the strategic Jakarta–Cikampek Toll Road corridor, Kota Deltamas has emerged as one of the largest and most well-planned industrial hubs in Indonesia. Of the total development area, approximately 2,200 hectares, or 69% of the entire estate, is dedicated to serving as the backbone of modern industry, positioning Kota Deltamas as a magnet for investment in eastern Jakarta.

The industrial estate in Kota Deltamas is designed with two complementary approaches. The first concept is Greenland Batavia, an industrial area of approximately ±100 hectares designated specifically for light industries. This entire zone has been fully occupied, reflecting its reputation as a mature, efficient, and ready-to-operate industrial location.

The second and largest concept is the Greenland International Industrial Center (GIIC), a vast industrial estate spanning approximately ±2,200 hectares, developed to international standards. GIIC is not merely an industrial estate, but a modern industrial ecosystem that integrates world-class infrastructure, well-structured urban planning, and the operational efficiency required by both national and multinational enterprises.

In line with the rapid growth of Indonesia's digital economy, GIIC continues to innovate. Kota Deltamas has introduced a new industrial zone dedicated to data centers, addressing the increasing demand for reliable and secure digital infrastructure. This dedicated area is designed with international-grade technical specifications, including premium power supply, multiple high-capacity fiber optic connectivity options, water supply supported by redundancy systems, and comprehensive security systems. This combination makes GIIC one of the primary destinations for global technology companies and data center operators seeking high-performance, maximum stability, and future-ready operational locations.

With a rapidly expanding industrial ecosystem and continuously upgraded infrastructure, Kota Deltamas positions itself as a new growth center—an industrial estate that not only supports manufacturing and technological activities but also serves as a benchmark for industrial advancement in Indonesia.



## Kawasan Komersial Commercial Area



Menempati lahan bruto lebih dari 650 hektar, kawasan komersial Kota Deltamas dirancang sebagai pusat aktivitas yang menghubungkan bisnis, pendidikan, dan gaya hidup modern dalam satu ekosistem kota yang dinamis. Kawasan ini berkembang melalui tiga kategori utama yang masing-masing memainkan peran strategis dalam membentuk ritme kehidupan di Kota Deltamas.

Pertama adalah Pusat Bisnis, area yang menjadi wajah urban dari Kota Deltamas. Di sini, deretan ruko, pusat perbelanjaan, hotel, apartemen, dan berbagai zona komersial lainnya menyatu dalam satu hamparan yang hidup. Kawasan ini dirancang untuk memenuhi kebutuhan bisnis dan gaya hidup dengan pengalaman yang lebih modern, nyaman, dan terintegrasi.

Kategori kedua adalah Pusat Pendidikan, zona yang secara khusus dialokasikan bagi institusi pendidikan dan fasilitas pembelajaran. Kehadiran sekolah nasional dan internasional, lembaga pendidikan tinggi, dan fasilitas pendukung lainnya menjadikan kawasan ini pusat pengembangan talenta yang memperkuat ekosistem Kota Deltamas sebagai kota yang berorientasi pada masa depan.

Kategori ketiga adalah Kawasan Komersial yang terletak di lokasi strategis dekat Pusat Pemerintahan Kabupaten Bekasi. Kedekatan ini membuka peluang bagi perkantoran, pusat layanan publik, dan bisnis yang memerlukan akses cepat menuju pusat pemerintahan, menjadikannya area yang tepat untuk pengembangan komersial berorientasi layanan dan institusional.

Dengan penataan yang matang dan fungsi yang saling melengkapi, kawasan komersial Kota Deltamas berdiri sebagai titik temu antara bisnis, pendidikan, dan *urban lifestyle*, menghadirkan lingkungan kerja dan hidup yang lebih lengkap serta mendukung pertumbuhan kota mandiri yang terus berkembang.

Occupying a gross land area of more than 650 hectares, the commercial area of Kota Deltamas is designed as a center of activity that connects business, education, and modern lifestyle within a dynamic urban ecosystem. This area is developed through three main categories, each playing a strategic role in shaping the rhythm of life in Kota Deltamas.

The first is the Business Center, which serves as the urban face of Kota Deltamas. Here, rows of shophouses, shopping centers, hotels, apartments, and various other commercial zones are integrated into a vibrant and cohesive environment. This area is designed to meet business and lifestyle needs through a more modern, convenient, and integrated experience.

The second category is the Education Center, a zone specifically allocated for educational institutions and learning facilities. The presence of national and international schools, higher education institutions, and supporting facilities positions this area as a hub for talent development, strengthening Kota Deltamas' ecosystem as a future-oriented city.

The third category is the Commercial Zone strategically located near the Bekasi Regency Government Center. This proximity opens opportunities for offices, public service centers, and businesses that require quick access to government institutions, making it an ideal area for service-oriented and institutional commercial development.

With well-planned spatial arrangements and complementary functions, the commercial area of Kota Deltamas stands as a convergence point for business, education, and urban lifestyle—creating a more complete living and working environment while supporting the continuous growth of a thriving independent city.





## Kawasan Residensial Residential Area



Kawasan hunian di Kota Deltamas dirancang bagi masyarakat menengah hingga menengah atas yang menginginkan tempat tinggal modern di lingkungan hijau, tenang, dan berfasilitas premium di koridor timur Jakarta. Lebih dari 350 hektar area dialokasikan khusus untuk pengembangan berbagai kluster hunian, menciptakan komunitas yang tertata, nyaman, dan terhubung langsung dengan kawasan industri serta komersial yang menjadi pusat aktivitas Kota Deltamas.

Setiap kluster dirancang dengan perhatian pada kualitas hidup: fasilitas olahraga dan rekreasi, ruang terbuka hijau, jalur pedestrian, serta area sosial yang mendorong interaksi komunitas. Layanan keamanan 24 jam dan pengelolaan kawasan yang profesional memastikan lingkungan yang aman, rapi, dan terawat, menjadikannya pilihan hunian yang semakin diminati oleh keluarga maupun para profesional yang bekerja di sekitar Cikarang dan Bekasi.

Dengan integrasi penuh antara hunian, industri, dan komersial, kawasan hunian Kota Deltamas menawarkan gaya hidup *one-stop-living*: penghuni dapat bekerja, beraktivitas, dan menikmati waktu bersama keluarga dalam satu kawasan terpadu yang modern, nyaman, dan berorientasi pada kualitas hidup.

The residential area of Kota Deltamas is designed for middle to upper-middle-income communities seeking modern living in a green, serene environment with premium facilities along the eastern corridor of Jakarta. More than 350 hectares of land are allocated specifically for the development of various residential clusters, creating well-planned, comfortable communities that are directly connected to the industrial and commercial areas serving as the core activity centers of Kota Deltamas.

Each cluster is developed with a strong focus on quality of life, featuring sports and recreational facilities, green open spaces, pedestrian pathways, and social areas that encourage community interaction. Round-the-clock security services and professional estate management ensure a safe, orderly, and well-maintained environment, making it an increasingly attractive residential choice for families and professionals working in the Cikarang and Bekasi areas.

With full integration between residential, industrial, and commercial zones, the residential area of Kota Deltamas offers a one-stop living lifestyle—allowing residents to work, carry out daily activities, and spend quality time with their families within a single, modern, comfortable, and quality-of-life-oriented integrated area.

## Hotel Hotel



Di jantung Kota Deltamas, Le Premier Hotel hadir sebagai pilihan akomodasi premium yang mengutamakan kenyamanan, privasi, dan layanan berkelas. Berlokasi strategis di atas lahan seluas 1,1 hektar, hotel ini berada di titik ideal, hanya selangkah dari Pusat Pemerintahan Kabupaten Bekasi dan berdekatan dengan kawasan industri GILC, menjadikannya destinasi favorit bagi pelaku bisnis, tamu korporasi, maupun wisatawan yang beraktivitas di koridor timur Jakarta.

Le Premier menawarkan 76 kamar yang dirancang dengan nuansa modern dan fungsional, menghadirkan pengalaman menginap yang tenang dan berkelas. Untuk mendukung kebutuhan tamu yang beragam, hotel ini dilengkapi fasilitas lengkap, mulai dari ruang pertemuan yang luas, area bermain anak, kolam renang, sauna, hingga fasilitas kebugaran. Layanan antar-jemput disediakan guna mempermudah mobilitas tamu, sementara kehadiran staf hotel yang fasih berbahasa Jepang menambah nilai lebih bagi tamu internasional, khususnya dari sektor industri Jepang yang banyak beroperasi di kawasan GILC.

Dengan perpaduan fasilitas komprehensif, lokasi strategis, dan layanan yang ramah, Le Premier Hotel tidak hanya menjadi tempat beristirahat, tetapi juga menjadi bagian penting dari ekosistem Kota Deltamas sebagai kota mandiri yang terus berkembang.

At the heart of Kota Deltamas, Le Premier Hotel stands as a premium accommodation choice that prioritizes comfort, privacy, and high-quality service. Strategically located on a 1.1-hectare site, the hotel occupies an ideal position, just steps away from the Bekasi Regency Government Center and in close proximity to the GILC industrial estate, making it a preferred destination for business professionals, corporate guests, and visitors active along the eastern Jakarta corridor.

Le Premier offers 76 rooms designed with a modern and functional ambiance, delivering a refined and tranquil stay experience. To accommodate diverse guest needs, the hotel is equipped with comprehensive facilities, including spacious meeting rooms, a children's playground, a swimming pool, a sauna, and fitness facilities. Shuttle services are available to support guest mobility, while the presence of Japanese-speaking staff provides added value for international guests, particularly those from Japanese industrial companies operating within the GILC area.

With its combination of comprehensive facilities, strategic location, and warm hospitality, Le Premier Hotel is not only a place to stay but also an integral part of the Kota Deltamas ecosystem as a continuously growing independent city.

## Properti Sewa Rental Properties



Sebagai bagian dari portofolio bisnis yang terus berkembang, Puradelta Lestari mengelola 15 unit pabrik sewa yang tersebar di kawasan industri Kota Deltamas. Fasilitas-fasilitas ini dirancang untuk memenuhi kebutuhan pelaku usaha yang memerlukan ruang operasional siap pakai dengan akses cepat, infrastruktur lengkap, dan lokasi yang strategis di jantung koridor industri Bekasi-Cikarang.

Selain pabrik sewa, Perseroan juga menyediakan berbagai gedung komersial untuk disewakan, melayani beragam aktivitas bisnis dan korporasi dalam lingkungan yang tertata dan modern. Keberadaan unit-unit properti sewa ini tidak hanya mendukung ekosistem industri dan komersial Kota Deltamas, tetapi juga menjadi sumber pendapatan berulang yang stabil bagi Perseroan, memperkuat fondasi bisnis jangka panjang sekaligus menegaskan peran Puradelta Lestari sebagai pengembang kawasan terpadu yang berorientasi pada keberlanjutan nilai.

As part of its continuously expanding business portfolio, Puradelta Lestari manages 15 rental factory units located within the industrial estate of Kota Deltamas. These facilities are designed to meet the needs of businesses requiring ready-to-use operational spaces with quick access, comprehensive infrastructure, and a strategic location at the heart of the Bekasi-Cikarang industrial corridor.

In addition to rental factories, the Company also offers various commercial buildings for lease, catering to a wide range of business and corporate activities that require professional workspace within a well-planned and modern environment. The presence of these rental property units not only supports the industrial and commercial ecosystem of Kota Deltamas but also serves as a stable source of recurring income for the Company, strengthening its long-term business foundation while reinforcing Puradelta Lestari's role as an integrated area developer focused on sustainable value creation.

## Struktur Organisasi

### Organizational Structure



## Informasi Perubahan Komposisi Dewan Komisaris dan Direksi

### Information on Changes in the Composition and Membership of the Company Management

#### Perubahan Komposisi Dewan Komisaris dan Direksi Hingga Akhir Tahun Buku

Di sepanjang tahun 2025, tidak terdapat perubahan komposisi Dewan Komisaris dan Direksi, sehingga susunan Dewan Komisaris dan Direksi per 31 Desember 2025 adalah sebagai berikut:

#### Changes in the Composition of the Board of Commissioners and Board of Directors up to the End of the Fiscal Year

Throughout 2025, there were no changes in the composition of the Board of Commissioners and the Board of Directors. Therefore, the composition of the Board of Commissioners and the Board of Directors as of December 31, 2025, is as follows:

| Dewan Komisaris<br>Board of Commissioners               |                          |
|---------------------------------------------------------|--------------------------|
| Presiden Komisaris<br>President Commissioner            | Muktar Widjaja           |
| Wakil Presiden Komisaris<br>Vice President Commissioner | Hermawan Wijaya          |
| Wakil Presiden Komisaris<br>Vice President Commissioner | Masayoshi Hirose         |
| Komisaris<br>Commissioner                               | Seiji Itagaki            |
| Komisaris Independen<br>Independent Commissioner        | Teddy Pawitra            |
| Komisaris Independen<br>Independent Commissioner        | Susiyati Bambang Hirawan |
| Direksi<br>Board of Directors                           |                          |
| Presiden Direktur<br>President Director                 | Hongky Jeffry Nantung    |
| Wakil Presiden Direktur<br>Vice President Director      | Atsushi Uehara           |
| Direktur<br>Director                                    | Monik William            |
| Direktur<br>Director                                    | Tondy Suwanto            |

#### Perubahan Komposisi Dewan Komisaris dan Direksi Setelah Tahun Buku Hingga Penerbitan Laporan

Dari akhir tahun buku 2025 hingga tanggal penerbitan dan batasan penyampaian laporan, tidak terdapat perubahan komposisi Dewan Komisaris dan Direksi Perseroan.

#### Changes in the Composition of the Board of Commissioners and Board of Directors after the Fiscal Year up to the Publication of the Report

From the end of the 2025 financial year up to the date of issuance and submission deadline of this report, there have been no changes in the composition of the Company's Board of Commissioners and Board of Directors.







## Hermawan Wijaya

**Wakil Presiden Komisaris**  
Vice President Commissioner

|                                                                                     |                                                               |                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <b>Masa Jabatan</b><br>Terms of Office                        | 2025–2028                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                  |
|    | <b>Kewarganegaraan</b><br>Nationality                         | Indonesia                                                                                                                                                                                                                                                                                                                                                                | Indonesian                                                                                                                                                                                                                                                                                                                                                                                                       |
|    | <b>Usia</b><br>Age                                            | 58 tahun                                                                                                                                                                                                                                                                                                                                                                 | 58 years old                                                                                                                                                                                                                                                                                                                                                                                                     |
|    | <b>Domisili</b><br>Domicile                                   | Jakarta                                                                                                                                                                                                                                                                                                                                                                  | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                          |
|    | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Diangkat kembali berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan Perseroan tanggal 28 April 2025                                                                                                                                                                                                                                                                 | Reappointed based on the resolution of the Company's Annual General Meeting of Shareholders dated April 28, 2025.                                                                                                                                                                                                                                                                                                |
|    | <b>Riwayat Pendidikan</b><br>Education History                | Sarjana Ekonomi jurusan Akuntansi dari Universitas Katolik Atmajaya, Jakarta, pada tahun 1990.                                                                                                                                                                                                                                                                           | Bachelor of Economics, majoring in Accounting from Catholic University of Atmajaya, Jakarta, in 1990                                                                                                                                                                                                                                                                                                             |
|   | <b>Riwayat Jabatan</b><br>Professional History                | <ol style="list-style-type: none"> <li>Akuntan, Kantor Akuntan Sidharta dan Sidharta, Cooper &amp; Lybrand (1989–1990)</li> <li>Akuntan, Kantor Akuntan Hadi Sutanto, Price Waterhouse Cooper (1990–1992)</li> <li>Direktur, PT Duta Pertiwi Tbk (2003–2015)</li> <li>Komisaris PT Bumi Serpong Damai Tbk (2006–2010)</li> <li>Direktur Perseroan (2013–2024)</li> </ol> | <ol style="list-style-type: none"> <li>Accountant at Sidharta and Sidharta Public Accounting Firm, Cooper &amp; Lybrand (1989–1990)</li> <li>Accountant at Hadi Sutanto Public Accounting Firm, Price Waterhouse Coopers (1990–1992)</li> <li>Director of PT Duta Pertiwi Tbk (2003–2015)</li> <li>Commissioner of PT Bumi Serpong Damai Tbk (2006–2010)</li> <li>Director of the Company (2013–2024)</li> </ol> |
|  | <b>Rangkap Jabatan</b><br>Concurrent Positions                | <p><b>Di dalam Perseroan:</b><br/>Tidak ada</p> <p><b>Di luar Perseroan:</b><br/>Direktur PT Bumi Serpong Damai Tbk (sejak 2010)</p>                                                                                                                                                                                                                                     | <p><b>Positions in the Company:</b><br/>None</p> <p><b>Positions Outside the Company:</b><br/>Director of PT Bumi Serpong Damai Tbk (since 2010)</p>                                                                                                                                                                                                                                                             |
|  | <b>Hubungan Afiliasi</b><br>Affiliated Relations              | Memiliki afiliasi dengan pemegang saham pengendali Perseroan, yaitu Grup Sinarmas Land Ltd.                                                                                                                                                                                                                                                                              | He is affiliated with the controlling shareholder of the Company, Group of Sinarmas Land Ltd.                                                                                                                                                                                                                                                                                                                    |
|  | <b>Kepemilikan Saham</b><br>Share Ownership                   | Tidak ada                                                                                                                                                                                                                                                                                                                                                                | None                                                                                                                                                                                                                                                                                                                                                                                                             |



## Masayoshi Hirose

**Wakil Presiden Komisaris**  
Vice President Commissioner

|  |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Masa Jabatan</b><br>Terms of Office                        | 2025–2028                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|  | <b>Kewarganegaraan</b><br>Nationality                         | Jepang                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Japanese                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|  | <b>Usia</b><br>Age                                            | 57 tahun                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 57 years old                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|  | <b>Domisili</b><br>Domicile                                   | Jepang                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Japan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|  | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Diangkat kembali berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan Perseroan tanggal 28 April 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Reappointed based on the resolution of the Company's Annual General Meeting of Shareholders dated April 28, 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|  | <b>Riwayat Pendidikan</b><br>Education History                | Bachelor's Degree, Faculty of Commerce (Economics), Doshisha University, Kyoto, Japan, pada tahun 1992                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Bachelor's Degree, Faculty of Commerce (Economics), Doshisha University, Kyoto, Japan, in 1992                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|  | <b>Riwayat Jabatan</b><br>Professional History                | <ol style="list-style-type: none"> <li>Insurance Department (Marine Insurance, EAR/CAR) (1992–1997)</li> <li>Medical Systems Department (Supply of Medical Equipment) (1997–2002)</li> <li>Industrial Machinery Systems Department (Power Plant Project) (2002–2003)</li> <li>Automotive Department (M&amp;A, Industrial Park Development) (2003–2009)</li> <li>Manager of Machinery Division, Sojitz Europe plc.</li> <li>Dusseldorf, Germany (Infrastructure, Renewable Power Plant Development) (2009–2012)</li> <li>General Manager of Machinery Division, Sojitz Europe plc.</li> <li>Dusseldorf, Germany (All Infrastructure and Machinery Business) (2012–2014)</li> <li>Assistant General Manager, Environment &amp; Power Business Department (2014)</li> <li>Manager of Transportation Business Sect. (2015–2016)</li> <li>Environmental &amp; Power Business Department.</li> <li>Deputy General Manager</li> <li>Transportation and Social Infrastructure Business Department (2016–2018)</li> <li>General Manager, Social Infrastructure Development Office Energy &amp; Social Infrastructure Division (2018–2021)</li> <li>General Manager, Social Infrastructure Development Dept. Infrastructure &amp; Healthcare Division (2021–2022)</li> <li>General Manager, Healthcare Dept. Infrastructure &amp; Healthcare Division (2022–2023)</li> </ol> | <ol style="list-style-type: none"> <li>Insurance Department (Marine Insurance, EAR/CAR) (1992–1997)</li> <li>Medical Systems Department (Supply of Medical Equipment) (1997–2002)</li> <li>Industrial Machinery Systems Department (Power Plant Project) (2002–2003)</li> <li>Automotive Department (M&amp;A, Industrial Park Development) (2003–2009)</li> <li>Manager of Machinery Division, Sojitz Europe plc.</li> <li>Dusseldorf, Germany (Infrastructure, Renewable Power Plant Development) (2009–2012)</li> <li>General Manager of Machinery Division, Sojitz Europe plc.</li> <li>Dusseldorf, Germany (All Infrastructure and Machinery Business) (2012–2014)</li> <li>Assistant General Manager, Environment &amp; Power Business Department (2014)</li> <li>Manager of Transportation Business Sect. (2015–2016)</li> <li>Environmental &amp; Power Business Department</li> <li>Deputy General Manager</li> <li>Transportation and Social Infrastructure Business Department (2016–2018)</li> <li>General Manager, Social Infrastructure Development Office Energy &amp; Social Infrastructure Division (2018–2021)</li> <li>General Manager, Social Infrastructure Development Dept. Infrastructure &amp; Healthcare Division (2021–2022)</li> <li>General Manager, Healthcare Dept. Infrastructure &amp; Healthcare Division (2022–2023)</li> </ol> |
|  | <b>Rangkap Jabatan</b><br>Concurrent Positions                | <p><b>Di dalam Perseroan:</b><br/>Tidak ada</p> <p><b>Di luar Perseroan:</b><br/>General Manager, Social Infrastructure Business Dept. Aerospace, Transportation &amp; Infrastructure Division (sejak 2023)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p><b>Positions in the Company:</b><br/>None</p> <p><b>Positions Outside the Company:</b><br/>General Manager, Social Infrastructure Business Department, Aerospace, Transportation &amp; Infrastructure Division (since 2023)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|  | <b>Hubungan Afiliasi</b><br>Affiliated Relations              | Memiliki afiliasi dengan pemegang saham pengendali Perseroan, yaitu Sojitz Corporation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | He is affiliated with the controlling shareholder of the Company, Sojitz Corporation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|  | <b>Kepemilikan Saham</b><br>Share Ownership                   | Tidak ada                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |



## Seiji Itagaki

**Komisaris**  
Commissioner

|                                                                                     |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <b>Masa Jabatan</b><br>Terms of Office                        | 2025–2028                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|    | <b>Kewarganegaraan</b><br>Nationality                         | Jepang                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Japanese                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|    | <b>Usia</b><br>Age                                            | 58 tahun                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 58 years old                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|    | <b>Domisili</b><br>Domicile                                   | Jepang                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Japan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|    | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Diangkat kembali berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan Perseroan tanggal 28 April 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Reappointed based on the resolution of the Company's Annual General Meeting of Shareholders dated April 28, 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|    | <b>Riwayat Pendidikan</b><br>Education History                | Bachelor's Degree, Osaka University, Jepang pada tahun 1990                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Bachelor's Degree, Osaka University, Japan in 1990                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|   | <b>Riwayat Jabatan</b><br>Professional History                | <ol style="list-style-type: none"> <li>1. Specialty Chemical Department, Nissho Iwai Jakarta Representative Office (PT Nissho Iwai Indonesia) (1990–1996)</li> <li>2. Manager, Coating Material Section Sojitz Corporation (2006)</li> <li>3. General Manager, Chemical Department, Sojitz Asia Pte Ltd. (2010)</li> <li>4. Senior General Manager, Chemical Division Asia &amp; Oceania, Sojitz Asia Pte Ltd. (2014)</li> <li>5. General Manager, Basic Chemical Department Sojitz Corporation (2017)</li> <li>6. Vice COO, Chemical Division Sojitz Corporation (2021)</li> </ol> | <ol style="list-style-type: none"> <li>1. Specialty Chemical Department, Nissho Iwai Jakarta Representative Office (PT Nissho Iwai Indonesia) (1990–1996)</li> <li>2. Manager, Coating Material Section Sojitz Corporation (2006)</li> <li>3. General Manager, Chemical Department, Sojitz Asia Pte Ltd. (2010)</li> <li>4. Senior General Manager, Chemical Division Asia &amp; Oceania, Sojitz Asia Pte Ltd. (2014)</li> <li>5. General Manager, Basic Chemical Department Sojitz Corporation (2017)</li> <li>6. Vice COO, Chemical Division Sojitz Corporation (2021)</li> </ol> |
|  | <b>Rangkap Jabatan</b><br>Concurrent Positions                | <p><b>Di dalam Perseroan:</b><br/>Tidak ada</p> <p><b>Di luar Perseroan:</b><br/>President Director, PT Sojitz Indonesia (sejak 2022)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p><b>Positions in the Company:</b><br/>None</p> <p><b>Positions Outside the Company:</b><br/>President Director, PT Sojitz Indonesia (since 2022)</p>                                                                                                                                                                                                                                                                                                                                                                                                                              |
|  | <b>Hubungan Afiliasi</b><br>Affiliated Relations              | Memiliki afiliasi dengan pemegang saham pengendali Perseroan, yaitu Sojitz Corporation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | He is affiliated with the controlling shareholder of the Company, Sojitz Corporation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|  | <b>Kepemilikan Saham</b><br>Share Ownership                   | Tidak ada                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |



## Teddy Pawitra

**Komisaris Independen**  
Independent Commissioner

|  |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Masa Jabatan</b><br>Terms of Office                        | 2025–2028                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|  | <b>Kewarganegaraan</b><br>Nationality                         | Indonesia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Indonesian                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|  | <b>Usia</b><br>Age                                            | 90 tahun                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 90 years old                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|  | <b>Domisili</b><br>Domicile                                   | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|  | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Diangkat kembali berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan Perseroan tanggal 28 April 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Reappointed based on the resolution of the Company's Annual General Meeting of Shareholders dated April 28, 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|  | <b>Riwayat Pendidikan</b><br>Education History                | <ol style="list-style-type: none"> <li>1. Sarjana Ekonomi di bidang Ekonomi Umum dan Perusahaan dari Universitas Airlangga, Surabaya, Indonesia pada tahun 1963</li> <li>2. Postgraduate di Graduate School of Business Administration, University of Minnesota, Amerika Serikat, pada tahun 1965</li> <li>3. Doktor bidang Ilmu Ekonomi (Cum Laude) dari Universitas Airlangga, Surabaya, Indonesia (bekerjasama dengan Erasmus Universiteit, Rotterdam) pada tahun 1985.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <ol style="list-style-type: none"> <li>1. Bachelor's Degree of Economics in General and Corporate Economics from Airlangga University, Surabaya, Indonesia in 1963</li> <li>2. Postgraduate studies in Graduate School of Business Administration, University of Minnesota, United States of America in 1965</li> <li>3. Doctoral degree in Economics Science (Cum Laude) from Airlangga University, Surabaya, Indonesia (in cooperation with Erasmus Universiteit, Rotterdam) in 1985</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|  | <b>Riwayat Jabatan</b><br>Professional History                | <ol style="list-style-type: none"> <li>1. Asisten di Kantor Akuntan Drs. Utomo &amp; Mulia (1965–1966)</li> <li>2. Direktur PT Gading Mas, Surabaya (1966–1969)</li> <li>3. Direktur Utama PT Star Motors Indonesia (1970–1994)</li> <li>4. Direktur Utama PT German Motors Manufacturing (1979–1994)</li> <li>5. Direktur Utama PT Lima Satriya Nirwana (1984–1987)</li> <li>6. Direktur Utama PT Star Engines Indonesia (1984–1994)</li> <li>7. Guru Besar Tetap, Fakultas Ekonomi, Universitas Tarumanegara (1992 – 1999)</li> <li>8. Komisaris Utama Bank Internasional Indonesia (1999–2000)</li> <li>9. Komisaris Independen PT Pabrik Kertas Tjiwi Kimia Tbk (2002–2007)</li> <li>10. Komisaris Independen PT Indah Kiat Pulp &amp; Paper Tbk (2002–2007)</li> <li>11. Ketua Komite Audit PT SMART Tbk (2002–2010)</li> <li>12. Ketua Komite Audit PT Duta Pertiwi Tbk (2003–2011)</li> <li>13. Ketua Komite Audit PT Bumi Serpong Damai Tbk (2008–2012)</li> <li>14. Guru Besar Luar Biasa, Program Pascasarjana Ilmu Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Indonesia (1990 – 2019)</li> <li>15. Direktur Utama PT Swadayanusa Kencana Raharja (2001–2022)</li> <li>16. Guru Besar Tetap, Program Studi Doktor Ilmu Manajemen Sekolah Pascasarjana, Universitas Katolik Widya Mandala, Surabaya (2012–2024)</li> <li>17. Ketua Komite Nominasi dan Remunerasi PT Bumi Serpong Damai Tbk (2015–2025)</li> <li>18. Ketua Komite Nominasi dan Remunerasi PT Duta Pertiwi Tbk (2015–2025)</li> </ol> | <ol style="list-style-type: none"> <li>1. Assistant at the Public Accountant Office Drs. Utomo &amp; Mulia (1965–1966)</li> <li>2. Director of PT Gading Mas, Surabaya (1966–1969)</li> <li>3. President Director of PT Star Motors Indonesia (1970–1994)</li> <li>4. President Director of PT German Motors Manufacturing (1979–1994)</li> <li>5. President Director of PT Lima Satriya Nirwana (1984–1987)</li> <li>6. President Director of PT Star Engines Indonesia (1984–1994)</li> <li>7. Permanent Professor, Faculty of Economics, Tarumanegara University (1992–1999)</li> <li>8. President Commissioner of Bank Internasional Indonesia (1999–2000)</li> <li>9. Independent Commissioner of PT Pabrik Kertas Tjiwi Kimia Tbk (2002–2007)</li> <li>10. Independent Commissioner of PT Indah Kiat Pulp &amp; Paper Tbk (2002–2007)</li> <li>11. Head of the Audit Committee of PT SMART Tbk (2002–2010)</li> <li>12. Head of the Audit Committee of PT Duta Pertiwi Tbk (2003–2011)</li> <li>13. Head of the Audit Committee of PT Bumi Serpong Damai Tbk (2008–2012)</li> <li>14. Adjunct Professor, Postgraduate Program in Management Science, Faculty of Economics and Business, University of Indonesia (1990–2019)</li> <li>15. President Director of PT Swadayanusa Kencana Raharja (2001–2022)</li> <li>16. Permanent Professor, Doctoral Program in Management Science, Graduate School, Widya Mandala Catholic University, Surabaya (2012–2024)</li> <li>17. Head of the Nomination and Remuneration Committee of PT Bumi Serpong Damai Tbk (2015–2025)</li> <li>18. Head of the Nomination and Remuneration Committee of PT Duta Pertiwi Tbk (2015–2025)</li> </ol> |
|  | <b>Rangkap Jabatan</b><br>Concurrent Positions                | <p><b>Di dalam Perseroan:</b><br/>Ketua Komite Audit Perseroan (sejak 2025)</p> <p><b>Di luar Perseroan:</b></p> <ol style="list-style-type: none"> <li>1. Komisaris Independen PT SMART Tbk (sejak 2002)</li> <li>2. Komisaris Independen PT Duta Pertiwi Tbk (sejak 2003)</li> <li>3. Komisaris Independen PT Bumi Serpong Damai Tbk (sejak 2008)</li> <li>4. Ketua Komite Nominasi dan Remunerasi PT SMART Tbk (sejak 2015)</li> <li>5. Direktur Utama PT Swadayanusa Kencana Megah (sejak 2019)</li> <li>6. Ketua Komite Audit PT Bumi Serpong Damai Tbk (sejak 2025)</li> <li>7. Ketua Komite Audit PT Duta Pertiwi Tbk (sejak 2025)</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p><b>Positions in the Company:</b><br/>Head of Audit Committee (since 2025)</p> <p><b>Positions Outside the Company:</b></p> <ol style="list-style-type: none"> <li>1. Independent Commissioner of PT SMART Tbk (since 2002)</li> <li>2. Independent Commissioner of PT Duta Pertiwi Tbk (since 2003)</li> <li>3. Independent Commissioner of PT Bumi Serpong Damai Tbk (since 2008)</li> <li>4. Head of the Nomination and Remuneration Committee of PT SMART Tbk (since 2015)</li> <li>5. President Director of PT Swadayanusa Kencana Megah (since 2019)</li> <li>6. Head of Audit Committee of PT Bumi Serpong Damai Tbk (since 2025)</li> <li>7. Head of Audit Committee of PT Duta Pertiwi Tbk (since 2025)</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|  | <b>Hubungan Afiliasi</b><br>Affiliated Relations              | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi, anggota Dewan Komisaris lainnya maupun dengan Pemegang Saham Pengendali dan Utama.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | He is not affiliated with members of the Board of Directors, other members of the Board of Commissioners, or with the Controlling and Major Shareholders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|  | <b>Kepemilikan Saham</b><br>Share Ownership                   | Tidak ada                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |



## Susiyati Bambang Hirawan

**Komisaris Independen**  
Independent Commissioner

|                                                                                     |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <b>Masa Jabatan</b><br>Terms of Office                        | 2025–2028                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|    | <b>Kewarganegaraan</b><br>Nationality                         | Indonesia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Indonesian                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|    | <b>Usia</b><br>Age                                            | 78 tahun                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 78 years old                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|    | <b>Domisili</b><br>Domicile                                   | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|    | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Diangkat kembali berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan Perseroan tanggal 28 April 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Reappointed based on the resolution of the Company's Annual General Meeting of Shareholders dated April 28, 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|    | <b>Riwayat Pendidikan</b><br>Education History                | <ol style="list-style-type: none"> <li>1. Sarjana Ekonomi jurusan Ekonomi Perusahaan, dari Fakultas Ekonomi Universitas Indonesia pada tahun 1972</li> <li>2. Diploma in Development of Finance dari University of Birmingham, the United Kingdom pada tahun 1980</li> <li>3. Master of Social Science in Development Administration dari University of Birmingham, the United Kingdom pada tahun 1982</li> <li>4. Doctor of Philosophy in School of Public Policy dari University of Birmingham, the United Kingdom pada tahun 1990</li> <li>5. Guru Besar Tetap Ekonomi Universitas Indonesia, Jakarta pada tahun 2006</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <ol style="list-style-type: none"> <li>1. Bachelor's Degree of Economics, majoring Corporate Economy, from Faculty of Economics, the University of Indonesia, in 1972</li> <li>2. Diploma in Development of Finance from the University of Birmingham, the United Kingdom in 1980</li> <li>3. Master of Social Science in Development Administration from University of Birmingham, the United Kingdom in 1982</li> <li>4. Doctor of Philosophy in School of Public Policy from University of Birmingham, the United Kingdom in 1990</li> <li>5. Permanent Professor of the Faculty of Economics, Universitas Indonesia since 2006.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|  | <b>Riwayat Jabatan</b><br>Professional History                | <ol style="list-style-type: none"> <li>1. Pengajar di Universitas Tarumanegara dan STEKPI (1975–1980)</li> <li>2. Pengajar di Lembaga Administrasi Negara (1990–2000)</li> <li>3. Kepala Biro Analisa Keuangan Daerah di Departemen Keuangan Republik Indonesia (1992–1998)</li> <li>4. Komisaris PT ASABRI (Persero) (1993–2008)</li> <li>5. Direktur Jenderal Lembaga Keuangan di Departemen Keuangan Republik Indonesia (1998–2000)</li> <li>6. Anggota Dewan Komisaris PT Pupuk Sriwijaya (Persero) (1999–2004)</li> <li>7. Anggota Dewan Komisaris PERUM PERUMNAS (1999–2004)</li> <li>8. Deputi Bidang Ekonomi Sekretaris Wakil Presiden Republik Indonesia (2000–2007)</li> <li>9. Anggota Komisaris PT Danareksa (2004–2008)</li> <li>10. Komisaris Utama PT ReKayasa Industri (2004–2010)</li> <li>11. Komisaris Independen PT Dian Swastatika Sentosa Tbk (2009–2013)</li> <li>12. Ketua Komite Audit PT Dian Swastatika Sentosa Tbk (2010–2013)</li> <li>13. Ketua Komite Audit PT SMART Tbk (2010–2020)</li> <li>14. Ketua Komite Audit PT Duta Pertiwi Tbk (2012–2025)</li> <li>15. Ketua Komite Audit PT Bumi Serpong Damai Tbk (2013–2025)</li> <li>16. Ketua Komite Audit Perseroan (2015–2025)</li> </ol> | <ol style="list-style-type: none"> <li>1. Lecturer at Tarumanegara University and STEKPI (1975–1980)</li> <li>2. Lecturer at the National Institute of Public Administration (Lembaga Administrasi Negara) (1990–2000)</li> <li>3. Head of Regional Financial Analysis Bureau at the Ministry of Finance of the Republic of Indonesia (1992–1998)</li> <li>4. Commissioner of PT ASABRI (Persero) (1993–2008)</li> <li>5. Director General of Financial Institutions at the Ministry of Finance of the Republic of Indonesia (1998–2000)</li> <li>6. Member of the Board of Commissioners of PT Pupuk Sriwijaya (Persero) (1999–2004)</li> <li>7. Member of the Board of Commissioners of PERUM PERUMNAS (1999–2004)</li> <li>8. Deputy for Economic Affairs to the Vice President of the Republic of Indonesia (2000–2007)</li> <li>9. Commissioner of PT Danareksa (2004–2008)</li> <li>10. President Commissioner of PT ReKayasa Industri (2004–2010)</li> <li>11. Independent Commissioner of PT Dian Swastatika Sentosa Tbk (2009–2013)</li> <li>12. Head of the Audit Committee of PT Dian Swastatika Sentosa Tbk (2010–2013)</li> <li>13. Head of the Audit Committee of PT SMART Tbk (2010–2020)</li> <li>14. Head of the Audit Committee of PT Duta Pertiwi Tbk (2012–2025)</li> <li>15. Head of the Audit Committee of PT Bumi Serpong Damai Tbk (2013–2025)</li> <li>16. Head of the Audit Committee of the Company (2015–2025)</li> </ol> |
|  | <b>Rangkap Jabatan</b><br>Concurrent Positions                | <p><b>Di dalam Perseroan:</b><br/>Tidak ada</p> <p><b>Di luar Perseroan:</b></p> <ol style="list-style-type: none"> <li>1. Pengajar pada Fakultas Ekonomi, Universitas Indonesia (sejak 1972)</li> <li>2. Guru Besar Tetap Ekonomi Universitas Indonesia, Jakarta (sejak 2006)</li> <li>3. Komisaris Independen PT Bumi Serpong Damai Tbk (sejak 2007)</li> <li>4. Komisaris Independen PT Duta Pertiwi Tbk (sejak 2007)</li> <li>5. Komisaris Independen PT SMART Tbk (sejak 2008)</li> <li>6. Komisaris Independen PT Suryamas Dutamakmur Tbk (sejak 2024)</li> <li>7. Ketua Komite Audit PT Suryamas Dutamakmur Tbk (sejak 2025)</li> <li>8. Ketua Komite Nominasi dan Remunerasi PT Bumi Serpong Damai Tbk (sejak 2025)</li> <li>9. Ketua Komite Nominasi dan Remunerasi PT Duta Pertiwi Tbk (sejak 2025)</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                   | <p><b>Positions in the Company:</b><br/>None</p> <p><b>Positions Outside the Company:</b></p> <ol style="list-style-type: none"> <li>1. Lecturer at the Faculty of Economics, University of Indonesia (since 1972)</li> <li>2. Permanent Professor of Economics, University of Indonesia, Jakarta (since 2006)</li> <li>3. Independent Commissioner of PT Bumi Serpong Damai Tbk (since 2007)</li> <li>4. Independent Commissioner of PT Duta Pertiwi Tbk (since 2007)</li> <li>5. Independent Commissioner of PT SMART Tbk (since 2008)</li> <li>6. Independent Commissioner of PT Suryamas Dutamakmur Tbk (since 2024)</li> <li>7. Head of the Audit Committee of PT Suryamas Dutamakmur Tbk (since 2025)</li> <li>8. Head of the Nomination and Remuneration Committee of PT Bumi Serpong Damai Tbk (since 2025)</li> <li>9. Head of the Nomination and Remuneration Committee of PT Duta Pertiwi Tbk (since 2025)</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|  | <b>Hubungan Afiliasi</b><br>Affiliated Relations              | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi, anggota Dewan Komisaris lainnya maupun dengan Pemegang Saham Pengendali dan Utama.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | She is not affiliated with members of the Board of Directors, other members of the Board of Commissioners, or with the Controlling and Major Shareholders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|  | <b>Kepemilikan Saham</b><br>Share Ownership                   | Tidak ada                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |





## Pernyataan Independensi Komisaris Independen

Komisaris Independen Perseroan telah menandatangani Surat Pernyataan Independensi, yaitu pada tanggal 28 April 2025.

## Statement of Independence of Independent Commissioners

The Company's Independent Commissioners have signed a Statement of Independence dated April 28, 2025.

### PERNYATAAN INDEPENDENSI

Saya, yang bertanda tangan di bawah ini :

Nama : Prof. Dr. Teddy Pwitra  
Tempat / Tanggal Lahir : Manado, 19 Juni 1935  
Warga Negara : Indonesia  
NIK : 3174071906350004

Bahwa sehubungan dengan rencana pengangkatan saya untuk masa jabatan sebagai Komisaris Independen **PT PURADELTA LESTARI Tbk.** berkedudukan di Jakarta Barat ("Perseroan"), maka guna memenuhi ketentuan pasal 25 Peraturan Otoritas Jasa Keuangan nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, dengan ini saya menyatakan independensi saya sebagai berikut :

1. Saya bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Emiten atau Perusahaan Publik tersebut dalam waktu 6 (enam) bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Emiten atau Perusahaan Publik pada periode berikutnya;
2. Saya tidak mempunyai saham baik langsung maupun tidak langsung pada Emiten atau Perusahaan Publik tersebut;
3. Saya tidak mempunyai hubungan Afiliasi dengan Emiten atau Perusahaan Publik, anggota Dewan Komisaris, anggota Direksi, atau pemegang saham utama Emiten atau Perusahaan Publik tersebut; dan
4. tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Emiten atau Perusahaan Publik tersebut.

Demikian pernyataan ini dibuat untuk dapat dipergunakan dimana perlu.

Jakarta, 28 April 2025

  
Prof. Dr. Teddy Pwitra

### PERNYATAAN INDEPENDENSI

Saya, yang bertanda tangan di bawah ini :

Nama : Prof. Dr. Susiyati B. Hirsawan  
Tempat / Tanggal Lahir : Rembang, 15 Februari 1947  
Warga Negara : Indonesia  
NIK : 3175025503470004

Bahwa sehubungan dengan rencana pengangkatan saya untuk masa jabatan sebagai Komisaris Independen **PT PURADELTA LESTARI Tbk.** berkedudukan di Jakarta Barat ("Perseroan"), maka guna memenuhi ketentuan pasal 25 Peraturan Otoritas Jasa Keuangan nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, dengan ini saya menyatakan independensi saya sebagai berikut :

1. Saya bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Emiten atau Perusahaan Publik tersebut dalam waktu 6 (enam) bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Emiten atau Perusahaan Publik pada periode berikutnya;
2. Saya tidak mempunyai saham baik langsung maupun tidak langsung pada Emiten atau Perusahaan Publik tersebut;
3. Saya tidak mempunyai hubungan Afiliasi dengan Emiten atau Perusahaan Publik, anggota Dewan Komisaris, anggota Direksi, atau pemegang saham utama Emiten atau Perusahaan Publik tersebut; dan
4. tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Emiten atau Perusahaan Publik tersebut.

Demikian pernyataan ini dibuat untuk dapat dipergunakan dimana perlu.

Jakarta, 28 April 2025

  
Prof. Dr. Susiyati B. Hirsawan

## Profil Direksi

### Profile of the Board of Directors



### Hongky Jeffry Nantung

**Presiden Direktur**  
President Director

|                                                                                     |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <b>Masa Jabatan</b><br>Terms of Office                        | 2025–2028                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|    | <b>Kewarganegaraan</b><br>Nationality                         | Indonesia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Indonesian                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|    | <b>Usia</b><br>Age                                            | 63 Tahun                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 63 Years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|    | <b>Domisili</b><br>Domicile                                   | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|    | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Diangkat kembali berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan Perseroan tanggal 28 April 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Reappointed based on the resolution of the Company's Annual General Meeting of Shareholders dated April 28, 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|  | <b>Riwayat Pendidikan</b><br>Education History                | Bachelor of Engineering dari University of Wollongong, New South Wales, Australia pada tahun 1990                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Bachelor of Engineering from the University of Wollongong, New South Wales, Australia in 1990                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|  | <b>Riwayat Jabatan</b><br>Professional History                | <ol style="list-style-type: none"> <li>1. PT Duta Pertiwi (1991–1996)</li> <li>2. General Manager, Radjawali PDI Wisma Real Estate (1997–1998)</li> <li>3. General Manager, PT Excelcomindo Pratama (1998–2002)</li> <li>4. General Manager, PT Duta Pertiwi (2002–2003)</li> <li>5. Deputy Direktur, PT Duta Pertiwi (2003–2006)</li> <li>6. Direktur, PT Duta Pertiwi (2006–2010)</li> <li>7. Direktur Property Management, PT Duta Pertiwi (2010–2012)</li> <li>8. Direktur, PT Bumi Serpong Damai Tbk (2010–2015)</li> <li>9. CEO Commercial Sinarmas Land (2012–2020)</li> </ol> | <ol style="list-style-type: none"> <li>1. PT Duta Pertiwi (1991–1996)</li> <li>2. General Manager of Radjawali PDI Wisma Real Estate (1997–1998)</li> <li>3. General Manager of PT Excelcomindo Pratama (1998–2002)</li> <li>4. General Manager of PT Duta Pertiwi (2002–2003)</li> <li>5. Deputy Director of PT Duta Pertiwi (2003–2006)</li> <li>6. Director of PT Duta Pertiwi (2006–2010)</li> <li>7. Director of Property Management, PT Duta Pertiwi (2010–2012)</li> <li>8. Director of PT Bumi Serpong Damai Tbk (2010–2015)</li> <li>9. CEO Commercial Sinarmas Land (2012–2020)</li> </ol> |
|  | <b>Rangkap Jabatan</b><br>Concurrent Positions                | <p><b>Di dalam Perseroan:</b><br/>Tidak ada</p> <p><b>Di luar Perseroan:</b><br/> <ol style="list-style-type: none"> <li>1. Direktur, PT Duta Pertiwi Tbk. (sejak 2010)</li> <li>2. Wakil Presiden Direktur, PT Pembangunan Deltamas (sejak 2013)</li> <li>3. CEO Commercial National Sinarmas Land</li> </ol> </p>                                                                                                                                                                                                                                                                   | <p><b>Positions in the Company:</b><br/>None</p> <p><b>Positions Outside the Company:</b><br/> <ol style="list-style-type: none"> <li>1. Director, PT Duta Pertiwi Tbk (since 2010)</li> <li>2. Vice President Director, PT Pembangunan Deltamas (since 2013)</li> <li>3. CEO Commercial National, Sinarmas Land</li> </ol> </p>                                                                                                                                                                                                                                                                     |
|  | <b>Hubungan Afiliasi</b><br>Affiliated Relations              | Memiliki afiliasi dengan pemegang saham pengendali Perseroan, yaitu Grup Sinarmas Land Ltd.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | He is affiliated with the controlling shareholder of the Company, Group of Sinarmas Land Ltd.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|  | <b>Kepemilikan Saham</b><br>Share Ownership                   | Tidak ada                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |



## Atsushi Uehara

**Wakil Presiden Direktur**  
Vice President Director

|                                                                                     |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <b>Masa Jabatan</b><br>Terms of Office                        | 2025–2028                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|    | <b>Kewarganegaraan</b><br>Nationality                         | Jepang                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Japanese                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|    | <b>Usia</b><br>Age                                            | 58 tahun                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 58 years old                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|    | <b>Domisili</b><br>Domicile                                   | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|    | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Diangkat kembali berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan Perseroan tanggal 28 April 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Reappointed based on the resolution of the Company's Annual General Meeting of Shareholders dated April 28, 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|  | <b>Riwayat Pendidikan</b><br>Education History                | Bachelor's Degree, Fakultas Hukum, Kobe University, Jepang pada tahun 1991                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Bachelor, Faculty of Law, Kobe University, Japan in 1991                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|  | <b>Riwayat Jabatan</b><br>Professional History                | <ol style="list-style-type: none"> <li>General Director, Long Duc Investment Co., Ltd. (2011)</li> <li>Direktur, Long Duc Investment Co., Ltd. (2015)</li> <li>Vice Chairman Member's Council, the Long Binh Industrial Zone Development LLC (2015)</li> <li>Manajer Overseas Industrial &amp; Urban Infrastructure Development Department, Retail Division (2015)</li> <li>Direktur, Sojitz Techno Park Holding PTE, Ltd., (2016)</li> <li>Deputy General Manager Overseas Industrial &amp; Urban Infrastructure Development Department, Industrial Infrastructure &amp; Urban Development Division (2019)</li> <li>Direktur PT SDI Properties Indonesia (2022)</li> </ol> | <ol style="list-style-type: none"> <li>General Director, Long Duc Investment Co., Ltd. (2011)</li> <li>Director of Long Duc Investment Co., Ltd. (2015)</li> <li>Vice Chairman Member's Council of the Long Binh Industrial Zone Development LLC (2015)</li> <li>Manager of Overseas Industrial &amp; Urban Infrastructure Development Department, Retail Division (2015)</li> <li>Director, Sojitz Techno Park Holding PTE, Ltd., (2016)</li> <li>Deputy General Manager at Overseas Industrial &amp; Urban Infrastructure Development Department, Industrial Infrastructure &amp; Urban Development Division (2019)</li> <li>Director of PT SDI Properties Indonesia (2022)</li> </ol> |
|  | <b>Rangkap Jabatan</b><br>Concurrent Positions                | <p><b>Di dalam Perseroan:</b><br/>Tidak ada</p> <p><b>Di luar Perseroan:</b><br/>Assistant General Manager Energy &amp; Industrial Infrastructure Business Department, Infrastructure &amp; Healthcare Division (sejak April 2021)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p><b>Positions in the Company:</b><br/>None</p> <p><b>Positions Outside the Company:</b><br/>Assistant General Manager, Energy &amp; Industrial Infrastructure Business Department, Infrastructure &amp; Healthcare Division (since April 2021)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|  | <b>Hubungan Afiliasi</b><br>Affiliated Relations              | Memiliki afiliasi dengan pemegang saham pengendali Perseroan, yaitu Sojitz Corporation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | He is affiliated with the controlling shareholder of the Company, Sojitz Corporation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|  | <b>Kepemilikan Saham</b><br>Share Ownership                   | Tidak ada                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |



## Monik William

**Direktur**  
Director

|                                                                                     |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <b>Masa Jabatan</b><br>Terms of Office                        | 2025–2028                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|    | <b>Kewarganegaraan</b><br>Nationality                         | Indonesia                                                                                                                                                                                                                                                                                                                                                                                                                                             | Indonesian                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|    | <b>Usia</b><br>Age                                            | 62 tahun                                                                                                                                                                                                                                                                                                                                                                                                                                              | 62 years old                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|    | <b>Domisili</b><br>Domicile                                   | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                               | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|    | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Diangkat kembali berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan Perseroan tanggal 28 April 2025                                                                                                                                                                                                                                                                                                                                              | Reappointed based on the resolution of the Company's Annual General Meeting of Shareholders dated April 28, 2025.                                                                                                                                                                                                                                                                                                                                           |
|  | <b>Riwayat Pendidikan</b><br>Education History                | Sarjana Teknik Sipil, Institut Teknologi Bandung, Bandung (1986)                                                                                                                                                                                                                                                                                                                                                                                      | Bachelor of Civil Engineering, Bandung Institute of Technology, Bandung (1986)                                                                                                                                                                                                                                                                                                                                                                              |
|  | <b>Riwayat Jabatan</b><br>Professional History                | <ol style="list-style-type: none"> <li>1. PT Dacrea Avia (1987–1991)</li> <li>2. Manajer Proyek, PT Duta Pertiwi Tbk (1991–1992)</li> <li>3. Manajer Proyek, Greenview (1992–1994)</li> <li>4. Manajer Konstruksi, Mal &amp; Apartemen Ambassador (1994–1997)</li> <li>5. Manajer Proyek, Hua Fung garden, Zhu Hai, China (1998–1999)</li> <li>6. Manajer Proyek, Harco Mas (1999–2004)</li> <li>7. Deputi Direktur, ITC Depok (2004–2007)</li> </ol> | <ol style="list-style-type: none"> <li>1. PT Dacrea Avia (1987–1991)</li> <li>2. Project Manager, PT Duta Pertiwi Tbk (1991–1992)</li> <li>3. Project Manager, Greenview (1992–1994)</li> <li>4. Construction Manager, Mal &amp; Apartemen Ambassador (1994–1997)</li> <li>5. Project Manager, Hua Fung Garden, Zhu Hai, China (1998–1999)</li> <li>6. Project Manager, Harco Mas (1999–2004)</li> <li>7. Deputy Director, ITC Depok (2004–2007)</li> </ol> |
|  | <b>Rangkap Jabatan</b><br>Concurrent Positions                | <p><b>Di dalam Perseroan:</b><br/>Tidak ada</p> <p><b>Di luar Perseroan:</b><br/>Direktur, PT Bumi Serpong Damai (sejak 2007)</p>                                                                                                                                                                                                                                                                                                                     | <p><b>Positions in the Company:</b><br/>None</p> <p><b>Positions Outside the Company:</b><br/>Director, PT Bumi Serpong Damai (since 2007)</p>                                                                                                                                                                                                                                                                                                              |
|  | <b>Hubungan Afiliasi</b><br>Affiliated Relations              | Memiliki afiliasi dengan pemegang saham pengendali Perseroan, yaitu Grup Sinarmas Land Ltd.                                                                                                                                                                                                                                                                                                                                                           | She is affiliated with the controlling shareholder of the Company, Group of Sinarmas Land Ltd.                                                                                                                                                                                                                                                                                                                                                              |
|  | <b>Kepemilikan Saham</b><br>Share Ownership                   | Tidak ada                                                                                                                                                                                                                                                                                                                                                                                                                                             | None                                                                                                                                                                                                                                                                                                                                                                                                                                                        |



## Tondy Suwanto

**Direktur**  
Director

|  |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <b>Masa Jabatan</b><br>Terms of Office                        | 2025–2028                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|  | <b>Kewarganegaraan</b><br>Nationality                         | Indonesia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Indonesian                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|  | <b>Usia</b><br>Age                                            | 59 tahun                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 59 years old                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|  | <b>Domisili</b><br>Domicile                                   | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|  | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Diangkat kembali berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan Perseroan tanggal 28 April 2025                                                                                                                                                                                                                                                                                                                                                                                                                           | Reappointed based on the resolution of the Company's Annual General Meeting of Shareholders dated April 28, 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|  | <b>Riwayat Pendidikan</b><br>Education History                | Sarjana Ekonomi jurusan Akuntansi STIE-YKPN, Yogyakarta, tahun 1990                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Bachelor's degree of Economics, majoring in Accounting, STIE YKPN, Yogyakarta in 1990                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|  | <b>Riwayat Jabatan</b><br>Professional History                | <ol style="list-style-type: none"> <li>1. Chief Accountant, PT Maraga Daya Woodworks (1990–1991)</li> <li>2. Internal Auditor Supervisor, PT Pradja Farma Hoslab (1991–1992)</li> <li>3. Akuntan Senior, PT Riau Andalan Pulp &amp; Paper (1992–1995)</li> <li>4. Finance and Accounting Manager, PT Indoteaktama Graha Lestari (1995–1996)</li> <li>5. Deputi Direktur Finance &amp; Accounting Perseroan (1996–2013)</li> <li>6. Direktur Perseroan (2013–2016)</li> <li>7. Direktur Independen Perseroan (2016–2019)</li> </ol> | <ol style="list-style-type: none"> <li>1. Chief Accountant, PT Maraga Daya Woodworks (1990–1991)</li> <li>2. Internal Auditor Supervisor, PT Pradja Farma Hoslab (1991–1992)</li> <li>3. Senior Accountant, PT Riau Andalan Pulp &amp; Paper (1992–1995)</li> <li>4. Finance and Accounting Manager, PT Indoteaktama Graha Lestari (1995–1996)</li> <li>5. Deputy Director of Finance &amp; Accounting Perseroan (1996–2013)</li> <li>6. Director of the Company (2013–2016)</li> <li>7. Independent Director of the Company (2016–2019)</li> </ol> |
|  | <b>Rangkap Jabatan</b><br>Concurrent Positions                | <p><b>Di dalam Perseroan:</b><br/>Tidak ada</p> <p><b>Di luar Perseroan:</b><br/>Tidak ada</p>                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p><b>Positions in the Company:</b><br/>None</p> <p><b>Positions Outside the Company:</b><br/>None</p>                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|  | <b>Hubungan Afiliasi</b><br>Affiliated Relations              | Tidak memiliki hubungan afiliasi baik dengan anggota Direksi, anggota Dewan Komisaris lainnya maupun dengan Pemegang Saham Pengendali dan Utama.                                                                                                                                                                                                                                                                                                                                                                                   | He is not affiliated with members of the Board of Directors, other members of the Board of Commissioners, or with the Controlling and Major Shareholders.                                                                                                                                                                                                                                                                                                                                                                                           |
|  | <b>Kepemilikan Saham</b><br>Share Ownership                   | Tidak ada                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

## Skala Usaha <sup>[OJK C.3]</sup>

### Business Scale



**Jumlah Aset**  
Total Assets

**Rp7,12**

**Triliun | Trillion**



**Jumlah Kewajiban**  
Total Liabilities

**Rp508,54**

**Miliar | Billion**



**Jumlah Ekuitas**  
Total Equity

**Rp6,61**

**Triliun | Trillion**



**Jumlah Karyawan**  
Number of Employees

**504**

**Orang | People**



**Pemegang Saham**  
Shareholders

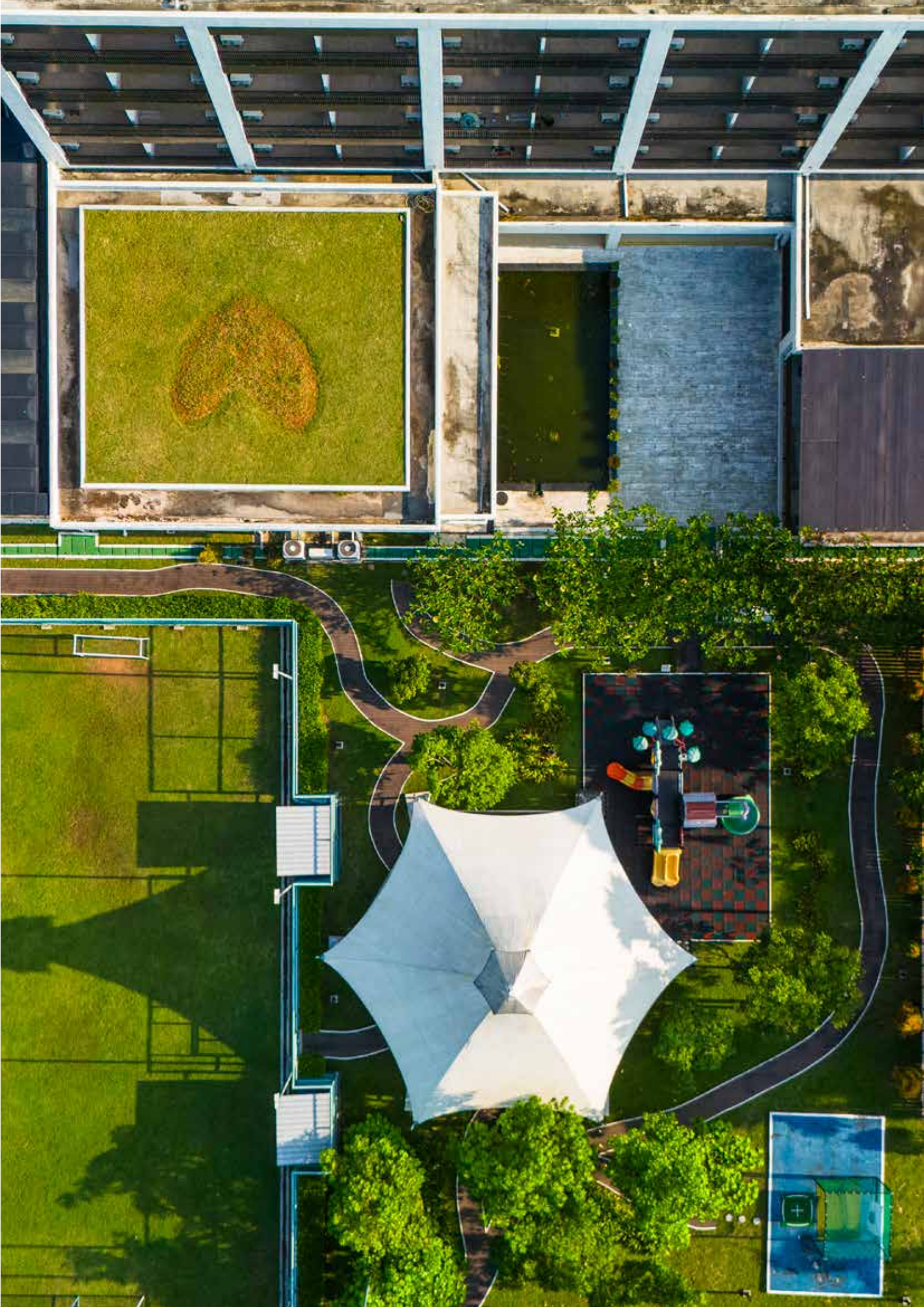
**PT Sumber Arusmulia : 57,28%**  
**Sojitz Corporation : 25,00%**  
**Masyarakat/ Public : 17,72%**



**Jumlah Utang**  
Amount of Debt

**Rp0**







## Demografi Karyawan [OJK C.3]

### Employee Demography

Hingga akhir tahun 2025, jumlah karyawan Perseroan tercatat sebanyak 504 orang. Berikut adalah data demografi karyawan Perseroan selama 2 (dua) tahun terakhir.

As of the end of 2025, the Company's total number of employees was recorded at 504. The following presents the Company's employee demographic data over the past 2 (two) years.

#### Komposisi Karyawan berdasarkan Jenis Kelamin

Number of Employees based on Gender

| Jenis Kelamin<br>Gender | 2025                   |            | 2024                   |            | Pertumbuhan (Penurunan)<br>Increase (Decrease) |          |
|-------------------------|------------------------|------------|------------------------|------------|------------------------------------------------|----------|
|                         | Jumlah Orang<br>People | %          | Jumlah Orang<br>People | %          | Jumlah Orang<br>People                         | %        |
| Laki-laki<br>Male       | 407                    | 81         | 412                    | 82         | (5)                                            | (1)      |
| Perempuan<br>Female     | 97                     | 19         | 92                     | 18         | 5                                              | 5        |
| <b>Jumlah Total</b>     | <b>504</b>             | <b>100</b> | <b>504</b>             | <b>100</b> | <b>0</b>                                       | <b>0</b> |

#### Komposisi Karyawan berdasarkan Level Jabatan

[S-01]

Number of Employees based on Position Level

| Level Jabatan<br>Position Level | 2025         |                  |            |            | 2024         |                  |            |            |
|---------------------------------|--------------|------------------|------------|------------|--------------|------------------|------------|------------|
|                                 | Pria<br>Male | Wanita<br>Female | Total      | %          | Pria<br>Male | Wanita<br>Female | Total      | %          |
| <b>Executive-Level</b>          | <b>9</b>     | <b>1</b>         | <b>11</b>  | <b>2</b>   | <b>8</b>     | <b>1</b>         | <b>9</b>   | <b>2</b>   |
| Direktur<br>Director            | 9            | 1                | 11         | 2          | 8            | 1                | 9          | 2          |
| <b>Senior-Level</b>             | <b>4</b>     | <b>1</b>         | <b>5</b>   | <b>1</b>   | <b>3</b>     | <b>0</b>         | <b>3</b>   | <b>1</b>   |
| Kepala Divisi<br>Division Head  | 4            | 1                | 5          | 1          | 3            | 0                | 3          | 1          |
| <b>Mid-Level</b>                | <b>48</b>    | <b>12</b>        | <b>60</b>  | <b>12</b>  | <b>47</b>    | <b>11</b>        | <b>58</b>  | <b>12</b>  |
| Manajer<br>Manager              | 48           | 12               | 60         | 12         | 47           | 11               | 58         | 12         |
| <b>Entry Level</b>              | <b>346</b>   | <b>83</b>        | <b>429</b> | <b>85</b>  | <b>354</b>   | <b>80</b>        | <b>434</b> | <b>86</b>  |
| Staf<br>Staff                   | 148          | 76               | 224        | 44         | 141          | 73               | 214        | 42         |
| Non-Staf<br>Non-Staff           | 198          | 7                | 205        | 41         | 213          | 7                | 220        | 44         |
| <b>Jumlah Total</b>             | <b>407</b>   | <b>97</b>        | <b>504</b> | <b>100</b> | <b>412</b>   | <b>92</b>        | <b>504</b> | <b>100</b> |

### Komposisi Karyawan berdasarkan Status Kepegawaian

Number of Employees based on Employment Status

| Status Kepegawaian<br>Employment Status         | 2025         |                  |            |            | 2024         |                  |            |            | Pertumbuhan (Penurunan)<br>Increase (Decrease) |          |
|-------------------------------------------------|--------------|------------------|------------|------------|--------------|------------------|------------|------------|------------------------------------------------|----------|
|                                                 | Pria<br>Male | Wanita<br>Female | Total      | %          | Pria<br>Male | Wanita<br>Female | Total      | %          | Jumlah Orang<br>People                         | %        |
| Karyawan Tetap<br>Permanent Employees           | 289          | 78               | 368        | 73         | 303          | 81               | 384        | 76         | 17                                             | (4)      |
| Karyawan Tidak Tetap<br>Non-Permanent Employees | 118          | 19               | 137        | 27         | 109          | 11               | 120        | 24         | 17                                             | 14       |
| <b>Jumlah Total</b>                             | <b>407</b>   | <b>97</b>        | <b>504</b> | <b>100</b> | <b>412</b>   | <b>92</b>        | <b>504</b> | <b>100</b> | <b>0</b>                                       | <b>0</b> |

### Komposisi Karyawan berdasarkan Rentang Usia

Number of Employees based on Age Range

| Rentang Usia<br>Age Range        | 2025                   |            | 2024                   |            | Pertumbuhan (Penurunan)<br>Increase (Decrease) |          |
|----------------------------------|------------------------|------------|------------------------|------------|------------------------------------------------|----------|
|                                  | Jumlah Orang<br>People | %          | Jumlah Orang<br>People | %          | Jumlah Orang<br>People                         | %        |
| ≤ 30 tahun<br>≤ 30 years old     | 88                     | 17         | 86                     | 17         | 2                                              | 2        |
| 30 – 50 tahun<br>30–50 years old | 313                    | 62         | 320                    | 63         | (7)                                            | (2)      |
| ≥ 50 tahun<br>≥ 50 years old     | 103                    | 21         | 98                     | 19         | 5                                              | 5        |
| <b>Jumlah Total</b>              | <b>504</b>             | <b>100</b> | <b>504</b>             | <b>100</b> | <b>0</b>                                       | <b>0</b> |

### Komposisi Karyawan berdasarkan Tingkat Pendidikan

Number of Employees based on Education Level

| Tingkat Pendidikan<br>Education Level    | 2025                   |            | 2024                   |            | Pertumbuhan (Penurunan)<br>Increase (Decrease) |          |
|------------------------------------------|------------------------|------------|------------------------|------------|------------------------------------------------|----------|
|                                          | Jumlah Orang<br>People | %          | Jumlah Orang<br>People | %          | Jumlah Orang<br>People                         | %        |
| Strata 2<br>Master's Degree              | 14                     | 3          | 12                     | 2          | 2                                              | 17       |
| Strata 1<br>Bachelor's Degree            | 175                    | 35         | 168                    | 33         | 7                                              | 4        |
| Diploma                                  | 34                     | 7          | 34                     | 7          | 0                                              | 0        |
| SLTA<br>High School                      | 243                    | 48         | 244                    | 48         | (1)                                            | (0.4)    |
| SD/SLTP<br>Elementary/Junior High School | 38                     | 8          | 46                     | 9          | (8)                                            | (17)     |
| <b>Jumlah Total</b>                      | <b>504</b>             | <b>100</b> | <b>504</b>             | <b>100</b> | <b>0</b>                                       | <b>0</b> |

## Komposisi Karyawan berdasarkan Usia, Jenis Kelamin, dan Level Jabatan Tahun 2025 [S-02]

Employee Composition by Age, Gender, and Position Level in 2025

Dalam orang  
In person

| Kelompok Usia<br>Age Group | Level Jabatan<br>Position Level |                     |                   |                     |                   |                     |                   |                     | Jumlah<br>Total |
|----------------------------|---------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-----------------|
|                            | Entry-Level                     |                     | Mid-Level         |                     | Senior-Level      |                     | Executive-Level   |                     |                 |
|                            | Laki-laki<br>Male               | Perempuan<br>Female | Laki-laki<br>Male | Perempuan<br>Female | Laki-laki<br>Male | Perempuan<br>Female | Laki-laki<br>Male | Perempuan<br>Female |                 |
| 18-25                      | 21                              | 10                  | 0                 | 0                   | 0                 | 0                   | 0                 | 0                   | 31              |
| 25-35                      | 103                             | 40                  | 4                 | 0                   | 0                 | 0                   | 0                 | 0                   | 147             |
| 35-45                      | 117                             | 20                  | 7                 | 3                   | 0                 | 0                   | 0                 | 0                   | 147             |
| 45-55                      | 80                              | 11                  | 19                | 8                   | 1                 | 1                   | 3                 | 0                   | 123             |
| >55                        | 25                              | 2                   | 18                | 1                   | 3                 | 0                   | 6                 | 1                   | 56              |
| Jumlah<br>Total            | 346                             | 83                  | 48                | 12                  | 4                 | 1                   | 9                 | 1                   | 504             |

## Jumlah Karyawan Sementara [S-04]

Number of Non-Permanent Employees

Hingga akhir tahun 2025, Perseroan memiliki 137 karyawan sementara atau tidak tetap.

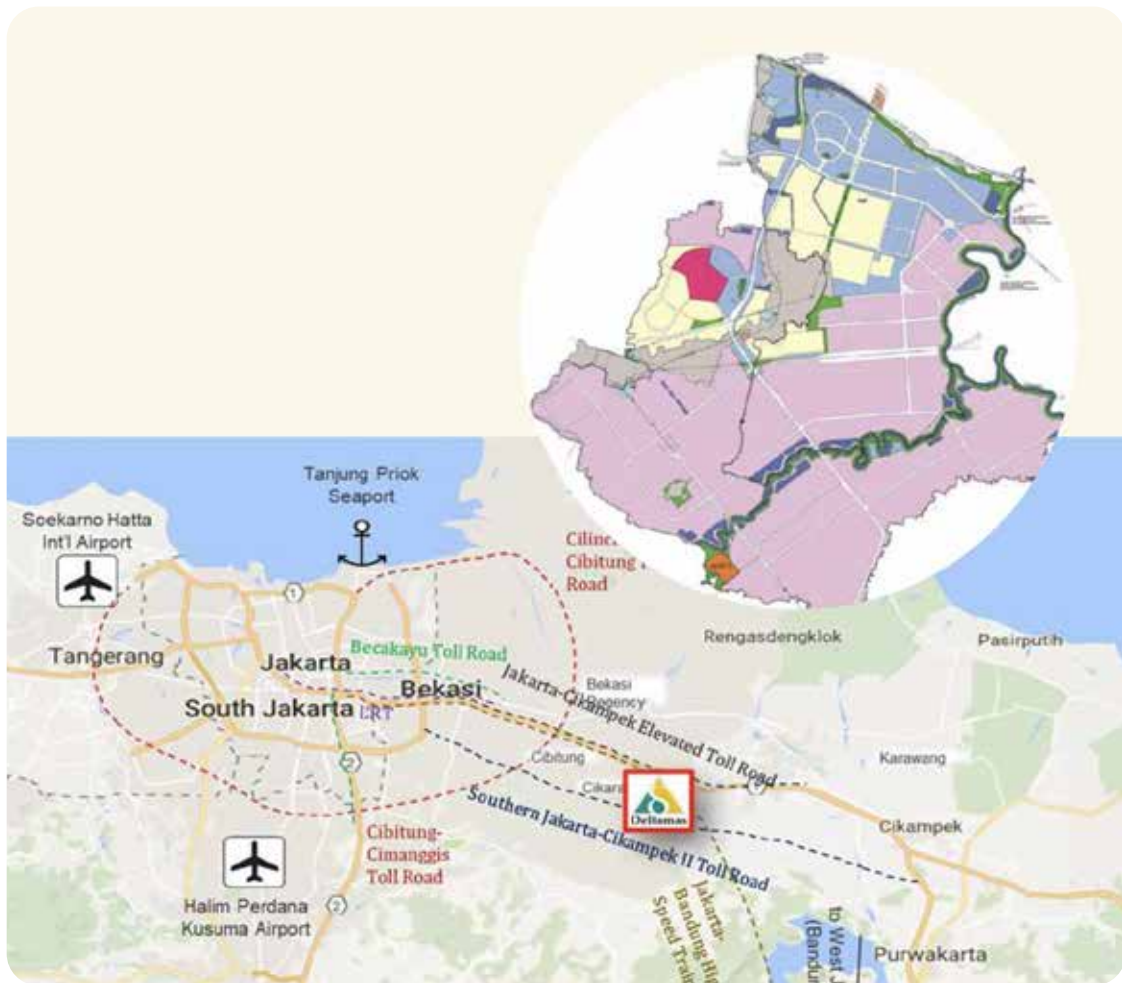
As of the end of 2025, the Company had 137 non-permanent employees.

## Wilayah Operasional <sup>[OJK C.3]</sup>

### Operational Coverage

PT Puradelta Lestari Tbk (DMAS) beroperasi di wilayah Cikarang Pusat, Kabupaten Bekasi, Jawa Barat.

PT Puradelta Lestari Tbk (DMAS) operates in the Central Cikarang area, Bekasi Regency, West Java.



## Struktur dan Komposisi Pemegang Saham [OJK C.3]

### Structure and Composition of Shareholders

#### Komposisi Pemegang Saham [OJK C.3]

#### Composition of Shareholders

| Pemegang Saham<br>Shareholders | 1 Januari 2025<br>January 1, 2025               |                                                                |                                                                                      | 31 Desember 2025<br>December 31, 2025           |                                                                |                                                                                      |
|--------------------------------|-------------------------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------|
|                                | Jumlah Saham<br>(lembar)<br>Number of<br>Shares | Nilai Nominal<br>(Rp Juta)<br>Nominal<br>Value<br>(Rp million) | Persentase<br>Kepemilikan<br>Saham<br>(%)<br>Share<br>Ownership<br>Percentage<br>(%) | Jumlah Saham<br>(lembar)<br>Number of<br>Shares | Nilai Nominal (Rp<br>Juta)<br>Nominal<br>Value<br>(Rp million) | Persentase<br>Kepemilikan<br>Saham<br>(%)<br>Share<br>Ownership<br>Percentage<br>(%) |
| PT Sumber Arusmulia            | 27.608.772.200                                  | 2.760.877                                                      | 57,28                                                                                | 27.608.772.200                                  | 2.760.877                                                      | 57,28                                                                                |
| Sojitz Corporation             | 12.049.527.800                                  | 1.204.953                                                      | 25,00                                                                                | 12.049.527.800                                  | 1.204.953                                                      | 25,00                                                                                |
| Masyarakat<br>Public           | 8.539.811.100                                   | 853.981                                                        | 17,72                                                                                | 8.539.811.100                                   | 853.981                                                        | 17,72                                                                                |
| Jumlah                         | 48.198.111.100                                  | 4.819.811                                                      | 100,00                                                                               | 48.198.111.100                                  | 4.819.811                                                      | 100,00                                                                               |

#### Rincian Pemegang Saham dan Persentase Kepemilikan [OJK C.3]

#### Details of Shareholders and Ownership Percentage

| Pemegang Saham<br>Shareholders                                                                                                                | 1 Januari 2025<br>January 1, 2025               |                                                                             | 31 Desember 2025<br>December 31, 2025           |                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------------------------------------|
|                                                                                                                                               | Jumlah Saham<br>(lembar)<br>Number of<br>Shares | Persentase<br>Kepemilikan Saham<br>(%)<br>Share Ownership<br>Percentage (%) | Jumlah Saham<br>(lembar)<br>Number of<br>Shares | Persentase<br>Kepemilikan Saham<br>(%)<br>Share Ownership<br>Percentage (%) |
| <b>Kepemilikan Lebih dari 5%<br/>Shareholders Owning 5% or More</b>                                                                           |                                                 |                                                                             |                                                 |                                                                             |
| PT Sumber Arusmulia                                                                                                                           | 27.608.772.200                                  | 57,28                                                                       | 27.608.772.200                                  | 57,28                                                                       |
| Sojitz Corporation                                                                                                                            | 12.049.527.800                                  | 25,00                                                                       | 12.049.527.800                                  | 25,00                                                                       |
| <b>Anggota Dewan Komisaris dan Direksi yang Memiliki Saham<br/>Members of the Board of Directors and Board of Commissioners Owning Shares</b> |                                                 |                                                                             |                                                 |                                                                             |
| Dewan Komisaris<br>Board of Commissioners                                                                                                     |                                                 |                                                                             |                                                 |                                                                             |
| Mukhtar Widjaja                                                                                                                               | 44.004.900                                      | 0,09                                                                        | 44.004.900                                      | 0,09                                                                        |
| Direksi<br>Board of Directors                                                                                                                 |                                                 |                                                                             |                                                 |                                                                             |
|                                                                                                                                               | -                                               | -                                                                           | -                                               | -                                                                           |
| <b>Kepemilikan Kurang dari 5%<br/>Shareholders Owning Less Than 5% of Shares</b>                                                              |                                                 |                                                                             |                                                 |                                                                             |
| Masyarakat<br>Public                                                                                                                          | 8.495.806.200                                   | 17,72                                                                       | 8.495.806.200                                   | 17,72                                                                       |
| <b>Jumlah</b>                                                                                                                                 | <b>48.198.111.100</b>                           | <b>100,00</b>                                                               | <b>48.198.111.100</b>                           | <b>100,00</b>                                                               |

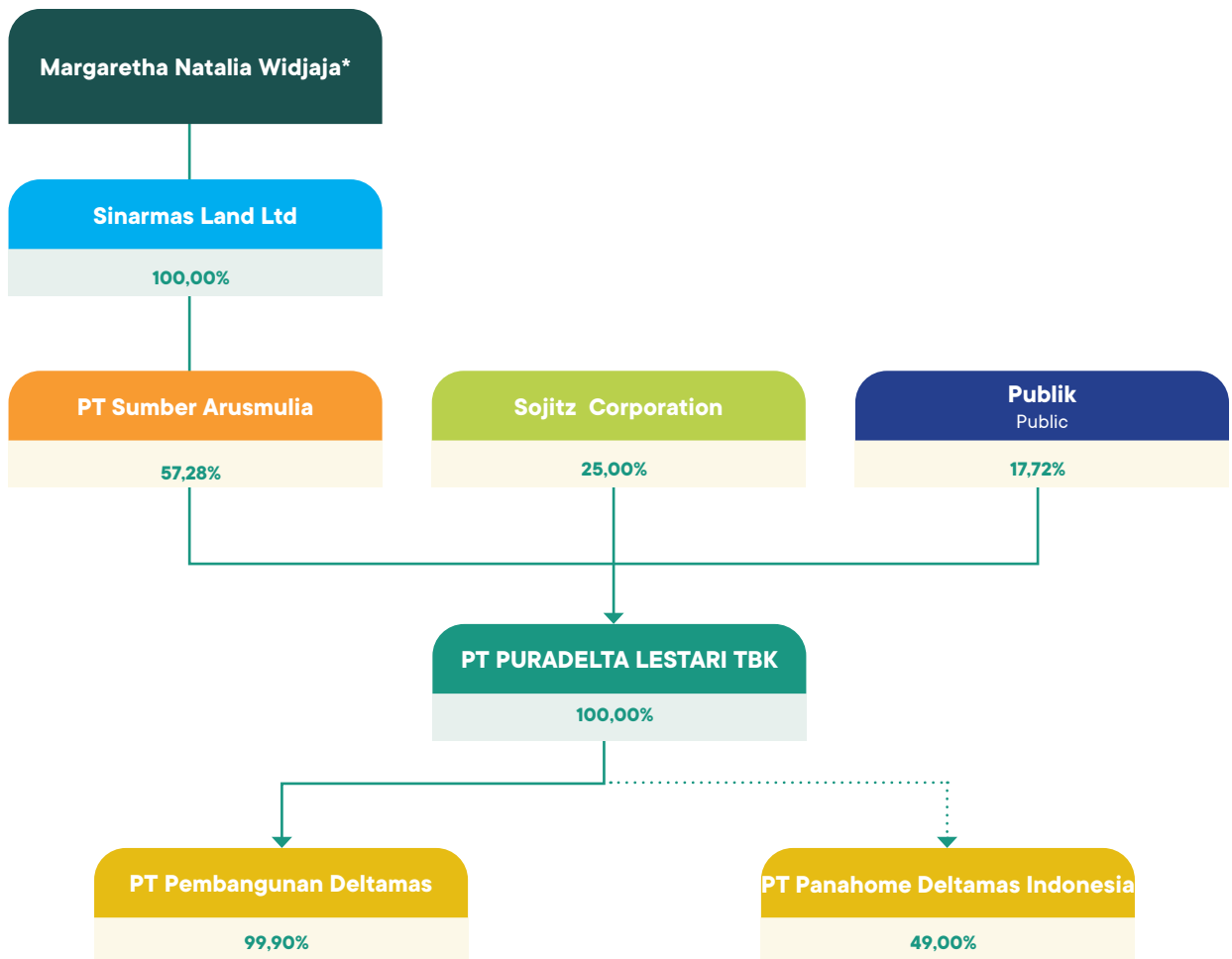


## Pemegang Saham Utama dan Pengendali Perseroan

Pemegang saham mayoritas Perusahaan adalah PT Sumber Arusmulia dengan jumlah saham sebanyak 57,28%. Sedangkan kepemilikan akhir dan pengendalian dipegang oleh Margaretha Natalia Widjaja.

## Controlling and Major Shareholders of the Company

The Company's majority shareholder is PT Sumber Arusmulia, holding 57.28% of the shares. The ultimate ownership and control rest with Margaretha Natalia Widjaja.



### Keterangan Description

———— : Kepemilikan Langsung  
Direct Ownership

- - - - - : Kepemilikan Tidak Langsung  
Indirect Ownership

..... : Perusahaan Ventura Bersama  
Joint Venture Company

\*Sebagai Pengendali yang Ditunjuk

\*As an Appointed Controller

### Komposisi Kepemilikan Saham Berdasarkan Klasifikasi Tahun 2025

Share Ownership based on Classification in 2025

| Klasifikasi Pemegang Saham<br>Shareholders Classification                | Per 31 Desember 2025<br>Per December 31, 2025 |                                  |                                                            |
|--------------------------------------------------------------------------|-----------------------------------------------|----------------------------------|------------------------------------------------------------|
|                                                                          | Jumlah Pemegang Saham<br>Total Shareholders   | Jumlah Saham<br>Number of Shares | Persentase Kepemilikan Saham<br>Share Ownership Percentage |
|                                                                          |                                               | (lembar)<br>(shares)             | (%)                                                        |
| Pemegang Saham Domestik<br>Domestic Shareholders                         |                                               |                                  |                                                            |
| Lembaga Indonesia<br>Indonesian Institutions                             |                                               |                                  |                                                            |
| Badan Usaha Tetap Khusus Non Tax<br>Non-tax Special Business Institution | 2                                             | 853.927.400                      | 1,77%                                                      |
| Broker<br>Broker                                                         | 12                                            | 2.960.486                        | 0,01%                                                      |
| Asuransi (NPWP)<br>Insurance (Tax ID)                                    | 7                                             | 274.841.200                      | 0,57%                                                      |
| Reksadana<br>Mutual Funds                                                | 2                                             | 22.248.300                       | 0,05%                                                      |
| Dana Pensiun<br>Pension Funds                                            | 6                                             | 17.216.400                       | 0,04%                                                      |
| Perusahaan Terbatas (NPWP)<br>Limited Liability Companies (Tax ID)       | 56                                            | 27.840.952.300                   | 57,76%                                                     |
| Yayasan (NPWP)<br>Foundation (Tax ID)                                    | 1                                             | 500.000                          | 0,00%                                                      |
| Koperasi<br>Cooperation                                                  | 2                                             | 57.500                           | 0,00%                                                      |
| Perorangan Indonesia<br>Indonesian Individuals                           |                                               |                                  |                                                            |
| Perorangan Lokal<br>Local Individuals                                    | 57.712                                        | 6.270.930.100                    | 13,01%                                                     |
| Perorangan Asing KITAS (NPWP)<br>Foreign Individual KITAS (Tax ID)       | 41                                            | 21.939.900                       | 0,05%                                                      |
| Jumlah Pemegang Saham Domestik<br>Number of Domestic Shareholders        | 57.841                                        | 35.305.573.586                   | 73,25%                                                     |
| Pemegang Saham Asing<br>Foreign Shareholders                             |                                               |                                  |                                                            |
| Lembaga Asing<br>Foreign Institutions                                    | 84                                            | 12.883.300.814                   | 26,73%                                                     |
| Perorangan Asing<br>Foreign Individuals                                  | 115                                           | 9.236.700                        | 0,02%                                                      |
| Jumlah Pemegang Saham Asing<br>Total Foreign Shareholders                | 199                                           | 12.892.537.514                   | 26,75%                                                     |
| Jumlah Pemegang Saham<br>Total Shareholders                              | 58.040                                        | 48.198.111.100                   | 100%                                                       |



## Kronologi Penerbitan dan/atau Pencatatan Saham

### Chronology of Share Issuance and/or Listing

| Uraian<br>Description                                                                                                                                                                                                                                                                         | Tanggal<br>Date                       | Jumlah Lembar Saham<br>Number of Shares | Jumlah Lembar Saham Ditempatkan dan Disetor<br>Number of Issued and Paid-up Shares |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------|------------------------------------------------------------------------------------|
| Pendirian Perseroan<br>Incorporation of the Company                                                                                                                                                                                                                                           | 12 November 1993<br>November 12, 1993 | -                                       | 43.378.300.000                                                                     |
| Penawaran umum saham perdana pada Bursa Efek Indonesia dengan harga nominal Rp100,- per saham dan harga penawaran Rp210,- per saham<br>Initial public offering of shares at the Indonesia Stock Exchange with the nominal price of Rp100 per share and the offering price of Rp210 per share. | 29 Mei 2015<br>May 29, 2015           | 4.819.811.100                           | 48.198.111.100                                                                     |

#### Informasi Lainnya terkait Saham

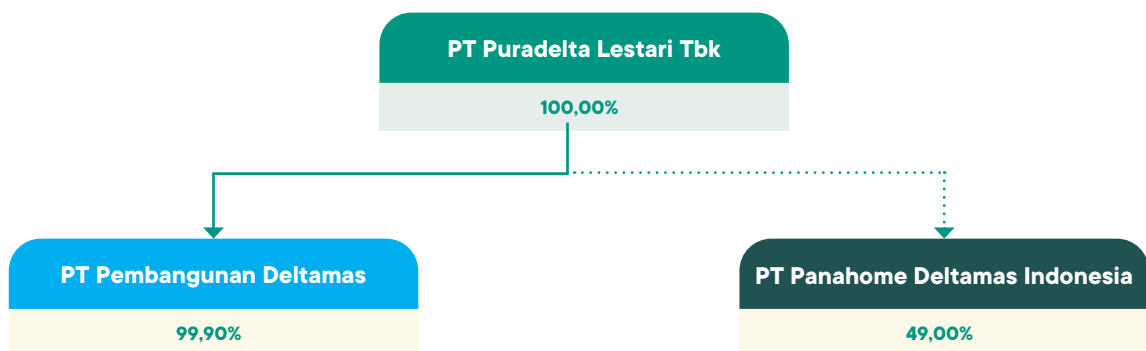
Hingga akhir tahun 2025, tidak terdapat pemecahan saham (*stock split*), penggabungan saham (*reverse stock*), dividen saham, saham bonus, dan perubahan nilai nominal saham, pelaksanaan efek konversi, serta pelaksanaan penambahan dan pengurangan modal.

#### Other Information Related to Shares

As of the end of 2025, there were no stock splits, reverse stock splits, stock dividends, bonus shares, or changes in the par value of shares, nor were there any exercises of convertible securities or implementation of capital increases and reductions.

## Struktur Grup

### Structure of Group



## Entitas Anak, Entitas Asosiasi, dan Ventura Bersama

### Subsidiaries, Associate Entities, and Joint Venture

| Nama Entitas<br>Entity Name                  | Alamat<br>Address                                                                                   | Bidang Usaha<br>Business Activities | Status Operasi<br>Operational Status | Tahun Beroperasi Komersial<br>Year of Commercial Operation | Kepemilikan DMAS (%)<br>DMAS Ownership (%) |       | Jumlah Aset (Rp Juta)<br>Total Assets (IDR million) |           |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------|------------------------------------------------------------|--------------------------------------------|-------|-----------------------------------------------------|-----------|
|                                              |                                                                                                     |                                     |                                      |                                                            | 2025                                       | 2024  | 2025                                                | 2024      |
| Entitas Anak Langsung<br>Direct Subsidiaries |                                                                                                     |                                     |                                      |                                                            |                                            |       |                                                     |           |
| PT Pembangunan Deltamas                      | Marketing Office Kota Deltamas Jalan Tol Jakarta - Cikampek KM. 37 Cikarang Pusat, Bekasi 17530     | Properti Property                   | Beroperasi Operating                 | 2002                                                       | 99,90                                      | 99,90 | 3.744.365                                           | 4.188.676 |
| PT Panahome Deltamas Indonesia               | Marketing Gallery Savasa Kota Deltamas Greenland Square Blok BA No. 1A Cikarang Pusat, Bekasi 17811 | Properti Property                   | Beroperasi Operating                 | 2017                                                       | 49,00                                      | 49,00 | 729.925                                             | 722.936   |





## Entitas Anak, Entitas Asosiasi, dan Ventura Bersama Subsidiaries, Associate Entities, and Joint Venture

### Kantor Akuntan Publik

#### Public Accountant Office

|                                                      |                                                                                                                                                                                            |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nama KAP<br>Name of Public Accountant Office         | Mirawati Sensi Idris                                                                                                                                                                       |
| Akuntan Publik<br>Public Accountant                  | Benedictus Yuliando                                                                                                                                                                        |
| Alamat<br>Address                                    | Intiland Tower Lantai 7<br>Jl. Jenderal Sudirman Kav. 32<br>Jakarta 10220, Indonesia<br>Telp : +6221 5708111                                                                               |
| Jasa yang Diberikan<br>Services Offered              | Melakukan audit atas laporan keuangan Perseroan yang berakhir pada tanggal 31 Desember 2025<br>Conduct an audit of the Company's financial statements for the year ended December 31, 2025 |
| Biaya Jasa Audit (Rp)<br>Fee for Audit Service (IDR) | Rp580.000.000<br>IDR 580,000,000                                                                                                                                                           |
| Jasa Non-Audit<br>Non-Audit Service                  | -                                                                                                                                                                                          |
| Biaya Jasa Non-Audit<br>Fee for Non-Audit Service    | -                                                                                                                                                                                          |
| Periode Penugasan<br>Assignment Period               | Periode ke-10<br>10th Period                                                                                                                                                               |

### Bursa

#### Exchange

|                   |                                                                                                              |
|-------------------|--------------------------------------------------------------------------------------------------------------|
| Nama<br>Name      | Bursa Efek Indonesia<br>Indonesian Stock Exchange                                                            |
| Alamat<br>Address | Intiland Tower Lantai 7<br>Jl. Jenderal Sudirman Kav. 32<br>Jakarta 10220, Indonesia<br>Telp : +6221 5708111 |

## Notaris

### Notary

|                                              |                                                                                                 |
|----------------------------------------------|-------------------------------------------------------------------------------------------------|
| Nama KAP<br>Name of Public Accountant Office | Edsy Nio, SH                                                                                    |
| Alamat<br>Address                            | Jl. Timor No. 25<br>Jakarta Pusat 10350<br>Telp : +6221 3157129 ; +6221 3921128 ; +6221 3921127 |
| Jasa yang Diberikan<br>Services Offered      | Jasa Notaris<br>Notary Services                                                                 |
| Biaya<br>Fee                                 | Rp40.000.000<br>IDR 40,000,000                                                                  |
| Periode Penugasan<br>Assignment Period       | 2025                                                                                            |

## Biro Administrasi Efek

### Securities Administration Bureau

|                                        |                                                                                                                                            |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Nama<br>Name                           | PT Sinartama Gunita                                                                                                                        |
| Alamat<br>Address                      | Gedung Menara Tekno Lantai 7 Jl. H. Fachrudin No. 19 Jakarta Pusat 10350, Indonesia Telp : +6221 3922332 Email : helpdesk1@sinartama.co.id |
| Jasa yang Diberikan<br>Service Offered | Jasa Administrasi Efek<br>Securities Administration Services                                                                               |
| Biaya<br>Fee                           | Rp91.818.182<br>IDR 91,818,182                                                                                                             |
| Periode Penugasan<br>Assignment Period | 2025                                                                                                                                       |

## Jasa Kustodian Sentral

### Custodian Central Service

|                                        |                                                                                                                                                                        |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nama<br>Name                           | PT Kustodian Sentral Efek Indonesia                                                                                                                                    |
| Alamat<br>Address                      | Indonesia Stock Exchange Building 1st Tower, 5th Floor Jl. Jend. Sudirman Kav. 52-53 Jakarta Selatan 12190, Indonesia Telp : +6221 5152855 Email : helpdesk@ksei.co.id |
| Jasa yang Diberikan<br>Service Offered | Jasa Aksi Korporasi<br>Corporate Action Services                                                                                                                       |
| Biaya<br>Fee                           | Rp24.562.500<br>IDR 24,562,500                                                                                                                                         |
| Periode Penugasan<br>Assignment Period | 2025                                                                                                                                                                   |



## Keanggotaan Asosiasi [OJK C.5]

### Association Membership

| Asosiasi atau Organisasi<br>Association or Organization | Posisi di Asosiasi atau Organisasi<br>Position in the Association or Organization | Skala Asosiasi atau Organisasi<br>Scale of the Association or Organization | Keterangan<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Alamat<br>Address                                                                                                                |
|---------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Himpunan Kawasan Industri (HKI)                         | Anggota<br>Member                                                                 | Nasional<br>National                                                       | <p>Himpunan Kawasan Industri (HKI) adalah organisasi yang menghimpun para pengelola kawasan industri di Indonesia untuk mendorong pengembangan kawasan industri yang berdaya saing, terencana, dan berkelanjutan. HKI berperan sebagai wadah koordinasi, advokasi, serta pertukaran informasi antara anggota dan pemerintah dalam penyusunan kebijakan terkait industri dan investasi.</p> <p>The Himpunan Kawasan Industri (HKI) is an organization that brings together industrial estate developers in Indonesia to promote the development of competitive, well-planned, and sustainable industrial estates. HKI serves as a platform for coordination, advocacy, and information exchange between its members and the government in formulating policies related to industry and investment.</p> | Gedung Krakatau Steel Lt. 6<br>Jl. Jend. Gatot Subroto Kav. 54<br>Jakarta Selatan - DKI Jakarta<br>Telp: +6221 2521631           |
| Asosiasi Emiten Indonesia (AEI)                         | Anggota<br>Member                                                                 | Nasional<br>National                                                       | <p>Asosiasi Emiten Indonesia (AEI) merupakan organisasi yang mewadahi perusahaan terbuka (emiten) di Indonesia. AEI berperan aktif dalam mendukung kepentingan emiten, membina komunikasi antara anggota dengan otoritas pasar modal, serta mendorong penerapan tata kelola perusahaan yang baik.</p> <p>The Asosiasi Emiten Indonesia (AEI) is an organization that represents public listed companies (issuers) in Indonesia. AEI plays an active role in supporting the interests of issuers, fostering communication between members and capital market authorities, and promoting the implementation of good corporate governance.</p>                                                                                                                                                           | Gedung Permata Kuningan Lt. 20<br>Jl. Kuningan Mulia, Kav. 9C Setiabudi<br>Jakarta Selatan - DKI Jakarta<br>Telp: +6221 29361460 |

| Asosiasi atau Organisasi<br>Association or Organization | Posisi di Asosiasi atau Organisasi<br>Position in the Association or Organization | Skala Asosiasi atau Organisasi<br>Scale of the Association or Organization | Keterangan<br>Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Alamat<br>Address                                                                                                                                                                                  |
|---------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Real Estate Indonesia (REI)                             | Anggota<br>Member                                                                 | Nasional<br>National                                                       | <p>Real Estate Indonesia (REI) adalah asosiasi pengembang properti terbesar di Indonesia yang menghimpun pelaku usaha di sektor real estat. REI memiliki peran strategis dalam memajukan industri properti nasional melalui sinergi antaranggota serta kolaborasi dengan pemerintah dan lembaga keuangan.</p> <p>Real Estate Indonesia (REI) is the largest property developers association in Indonesia, comprising business players in the real estate sector. REI has a strategic role in advancing the national property industry through synergy among its members as well as collaboration with the government and financial institutions.</p> | DPP Realestat Indonesia<br>Rukan Simprug Indah<br>Jl. Teuku Nyak Arief No. 9B<br>Kebayoran Lama<br>Jakarta Selatan - DKI Jakarta<br>Telp : +6221 72789105<br>(hunting)<br>Email : dpprei@yahoo.com |
| Asosiasi Pengusaha Indonesia (Apindo)                   | Anggota<br>Member                                                                 | Nasional<br>National                                                       | <p>Asosiasi Pengusaha Indonesia (Apindo) adalah organisasi yang mewakili kepentingan pengusaha di Indonesia, berperan sebagai mitra strategis pemerintah dalam merumuskan kebijakan ketenagakerjaan, investasi, dan iklim usaha.</p> <p>The Asosiasi Pengusaha Indonesia (Apindo) is an organization that represents the interests of employers in Indonesia, acting as a strategic partner to the government in formulating policies related to labor, investment, and the business climate.</p>                                                                                                                                                    | Gd. Permata Kuningan Lt.10<br>Jl. Kuningan Mulia, Kav. 9C<br>Setiabudi<br>Jakarta Selatan - DKI Jakarta<br>Telp: +6221 - 8378 0824                                                                 |

## Perubahan yang Bersifat Signifikan [OJK C.6] Significant Changes

Pada tahun 2025, tidak terdapat perubahan yang bersifat signifikan pada Perseroan yang mempengaruhi keberlangsungan bisnisnya.

In 2025, there were no significant changes in the Company that affected the continuity of its business.

## Informasi pada Situs Web Perseroan Company Website Information

Website resmi Perseroan dapat diakses melalui [www.deltamas.id](http://www.deltamas.id) dan tersedia dalam tiga pilihan bahasa yaitu Indonesia, Inggris, dan Jepang, dengan struktur navigasi yang dirancang untuk memudahkan para pemangku kepentingan menemukan informasi yang diperlukan. Pembaruan konten dilakukan secara berkala sebagai wujud komitmen Perseroan terhadap keterbukaan informasi serta untuk memenuhi ketentuan Otoritas Jasa Keuangan No. 8/POJK.04/2015 mengenai situs web Emiten dan Perusahaan Publik.

The Company's official website can be accessed at [www.deltamas.id](http://www.deltamas.id) and is available in three language options, namely Indonesian, English, and Japanese, with a navigation structure designed to facilitate stakeholders in finding the information they need. Content is updated regularly as part of the Company's commitment to information transparency and to comply with the provisions of Financial Services Authority Regulation No. 8/POJK.04/2015 concerning the websites of Issuers and Public Companies.

Kehadiran situs web tersebut menjadi salah satu sarana utama Perseroan dalam menyampaikan informasi secara transparan dan akurat, sehingga mampu memperkuat kepercayaan publik maupun Pemegang Saham. Melalui platform ini, para pemangku kepentingan dapat mengakses berbagai informasi terkait, antara lain:

The website serves as one of the Company's primary means of delivering information in a transparent and accurate manner, thereby strengthening public and shareholder trust. Through this platform, stakeholders can access various related information, including:

| Informasi<br>Information                                                                                                                                          | Link Situs Web DMAS<br>DMAS Website Link                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Sejarah Perusahaan<br>Company History                                                                                                                             | <a href="https://deltamas.id/sejarah-singkat/">https://deltamas.id/sejarah-singkat/</a>                                                 |
| Tata Kelola Perusahaan<br>Corporate Governance                                                                                                                    | <a href="https://deltamas.id/tata-kelola-perusahaan/">https://deltamas.id/tata-kelola-perusahaan/</a>                                   |
| Informasi Rapat Umum Pemegang Saham (RUPS)<br>Information on the General Meeting of Shareholders (GMS)                                                            | <a href="https://deltamas.id/hubungan-investor/informasi-rups/">https://deltamas.id/hubungan-investor/informasi-rups/</a>               |
| Laporan Keuangan<br>Financial Report                                                                                                                              | <a href="https://deltamas.id/hubungan-investor/laporan-keuangan/">https://deltamas.id/hubungan-investor/laporan-keuangan/</a>           |
| Laporan Tahunan dan Keberlanjutan<br>Annual and Sustainability Report                                                                                             | <a href="https://deltamas.id/hubungan-investor/laporan-tahunan/">https://deltamas.id/hubungan-investor/laporan-tahunan/</a>             |
| Profil Dewan Komisaris dan Direksi<br>Profile of the Board of Commissioners and Board of Directors                                                                | <a href="https://deltamas.id/struktur-organisasi/">https://deltamas.id/struktur-organisasi/</a>                                         |
| Piagam Dewan Komisaris, Direksi, Komite dan Unit Audit Internal<br>Charters of the Board of Commissioners, Board of Directors, Committee, and Internal Audit Unit | <a href="https://deltamas.id/tata-kelola/">https://deltamas.id/tata-kelola/</a>                                                         |
| Tanggung Jawab Sosial Perusahaan<br>Corporate Social Responsibility                                                                                               | <a href="https://deltamas.id/tanggung-jawab-sosial/">https://deltamas.id/tanggung-jawab-sosial/</a>                                     |
| Berita dan Acara<br>News and Events                                                                                                                               | <a href="https://deltamas.id/berita-acara/">https://deltamas.id/berita-acara/</a>                                                       |
| Paparan Publik<br>Public Exposure                                                                                                                                 | <a href="https://deltamas.id/hubungan-investor/presentasi-perusahaan/">https://deltamas.id/hubungan-investor/presentasi-perusahaan/</a> |



GIIC

GREENLAND  
International Industrial Center

# 04

## Analisis dan Pembahasan Manajemen

Management Discussion and Analysis



# Tinjauan Kondisi Perekonomian Global dan Nasional

## Overview of Global and National Economic Conditions

### Analisis Kondisi Perekonomian Global

Sepanjang tahun 2025, perekonomian global mencatat pertumbuhan yang relatif moderat, namun diwarnai oleh meningkatnya ketidakpastian yang berdampak langsung terhadap aktivitas investasi dan perdagangan. IMF memproyeksikan pertumbuhan ekonomi global sebesar 3,3%, sementara World Bank memperkirakan pertumbuhan yang lebih rendah, yakni sekitar 2,3%. Perbedaan proyeksi ini mencerminkan ketidakpastian yang tinggi, terutama akibat berlanjutnya ketegangan perdagangan, fragmentasi geopolitik, serta penyesuaian kebijakan moneter di berbagai negara.

Di tengah kondisi tersebut, pemulihan ekonomi global berlangsung tidak merata. Negara maju cenderung mengalami perlambatan pertumbuhan akibat tekanan inflasi dan suku bunga tinggi yang bertahan lebih lama, sementara negara berkembang masih menghadapi volatilitas arus modal dan tekanan nilai tukar. Selain itu, pengetatan kondisi keuangan global turut meningkatkan biaya pendanaan serta menahan ekspansi usaha, yang pada akhirnya berdampak pada penundaan investasi dan penurunan aktivitas industri di berbagai sektor.

Meskipun tekanan inflasi global mulai mereda dengan rata-rata sekitar 2,9% pada 2025, level tersebut masih relatif lebih tinggi dibandingkan periode pra-pandemi. Dalam kondisi ini, kebijakan moneter global cenderung berhati-hati, sehingga ruang pelonggaran suku bunga menjadi terbatas. Kombinasi faktor tersebut menyebabkan permintaan global belum sepenuhnya pulih dan menciptakan tekanan terhadap sektor-sektor yang sensitif terhadap pembiayaan dan investasi jangka panjang, termasuk sektor kawasan industri dan properti.

### Analysis of Global Economic Conditions

In 2025, the global economy recorded relatively moderate growth, weighted by increasing uncertainty, directly impacting investment and trade activities. The IMF projected global economic growth of 3.3%, while the World Bank's forecast estimated lower growth of around 2.3%. This difference in projections reflects high uncertainty, primarily due to ongoing trade tensions, geopolitical fragmentation, and monetary policy adjustments in various countries.

Amidst these conditions, the global economic recovery remains uneven. Developed countries tend to experience slower growth due to persistent inflationary pressures and high interest rates, while developing countries continue to face volatile capital flows and exchange rate pressures. Furthermore, tightening global financial conditions are increasing funding costs and restraining business expansion, ultimately leading to investment delays and a decline in industrial activity across various sectors.

Although global inflationary pressures are beginning to ease, averaging around 2.9% in 2025, this level remains relatively higher than the pre-pandemic period. Under these conditions, global monetary policy tends to be cautious, limiting the scope for interest rate easing. This combination of factors has prevented global demand from fully recovering and has put pressure on sectors sensitive to long-term financing and investment, including industrial estates and property.







## Analisis Kondisi Perekonomian Nasional

Pada tahun 2025, perekonomian Indonesia menunjukkan ketahanan dengan pertumbuhan sebesar 5,11% (*year-on-year/yoy*), sedikit meningkat dibandingkan tahun sebelumnya sebesar 5,03%. Pertumbuhan ini terutama didorong oleh permintaan domestik, khususnya konsumsi rumah tangga dan sektor-sektor berbasis kebutuhan dasar. Namun demikian, dinamika ekonomi nasional sepanjang tahun juga dipengaruhi oleh sejumlah kejadian terutama pada akhir semester pertama 2025, termasuk adanya *reshuffle* kabinet yang memicu penyesuaian ekspektasi pelaku pasar dan mendorong investor, khususnya investor asing, untuk mengambil posisi *wait and see* terhadap arah kebijakan pemerintah ke depan.

Namun demikian, stabilitas pertumbuhan ekonomi tersebut tidak serta-merta diikuti oleh peningkatan kinerja di seluruh sektor usaha. Dalam praktiknya, sejumlah sektor, termasuk kawasan industri dan properti, menghadapi tekanan yang cukup signifikan sepanjang 2025. Hal ini dipengaruhi oleh kombinasi faktor seperti suku bunga pembiayaan yang masih relatif tinggi, peningkatan biaya konstruksi, serta penyesuaian strategi investasi oleh pelaku usaha yang cenderung lebih selektif dalam melakukan ekspansi. Selain itu, sikap kehati-hatian investor yang meningkat pasca dinamika kebijakan tersebut, turut berkontribusi terhadap tertundanya sejumlah rencana investasi, khususnya pada sektor-sektor yang sensitif terhadap stabilitas kebijakan.

Dari sisi inflasi, kondisi relatif terkendali dengan tingkat inflasi tahunan sebesar 2,92% pada Desember 2025. Meskipun memberikan dukungan terhadap daya beli masyarakat, stabilitas inflasi ini belum sepenuhnya mampu mendorong percepatan penjualan properti, mengingat faktor suku bunga kredit dan kehati-hatian konsumen dalam mengambil keputusan pembelian jangka panjang masih menjadi pertimbangan utama.

Sejalan dengan hal tersebut, kinerja sektor properti, khususnya rumah tapak, menunjukkan perlambatan dan cenderung fluktuatif sepanjang tahun. Penjualan mengalami tekanan terutama pada kuartal kedua hingga ketiga 2025, didorong oleh melemahnya daya beli pada segmen tertentu serta tingginya suku bunga Kredit Pemilikan Rumah (KPR). Kondisi ini menyebabkan pasar lebih terkonsentrasi pada segmen rumah kecil dan menengah, sementara permintaan pada segmen lainnya cenderung tertahan.

Di sisi lain, meskipun realisasi investasi kawasan industri secara nasional menunjukkan peningkatan, pertumbuhan tersebut belum sepenuhnya mencerminkan kondisi permintaan yang merata di seluruh kawasan. Pelaku usaha cenderung lebih berhati-hati dalam melakukan ekspansi, sehingga proses pengambilan keputusan investasi menjadi lebih panjang dan selektif. Hal ini berdampak pada tingkat serapan lahan industri yang tidak tumbuh secepat ekspektasi awal.

## Analysis of National Economic Conditions

In 2025, the Indonesian economy demonstrated resilience, growing 5.11% (*year-on-year/yoy*), a slight increase compared to the previous year's 5.03%. This growth was primarily driven by domestic demand, particularly household consumption and basic needs-based sectors. However, the dynamics of the national economy throughout the year were also influenced by several events, particularly at the end of the first semester of 2025, including a cabinet reshuffle that triggered adjustments in market expectations and prompted investors, particularly foreign investors, to adopt a *wait-and-see* approach regarding the direction of future government policies.

However, this stable economic growth was not necessarily accompanied by improved performance across all business sectors. In practice, several sectors, including industrial estates and property, faced significant pressure throughout 2025. This was caused by a combination of factors such as still relatively high financing interest rates, rising construction costs, and adjustments in investment strategies by business actors, who opted to be more selective in pursuing expansion. Furthermore, increased investor caution following these policy dynamics contributed to the postponement of several investment plans, particularly in sectors sensitive to policy stability.

Regarding inflation, conditions were relatively controlled, with an annual inflation rate of 2.92% in December 2025. While supporting public purchasing power, this inflation stability was not yet sufficient to fully accelerate property sales, given that credit interest rates and consumer caution in making long-term purchasing decisions remained key considerations.

In line with this, the performance of the property sector, particularly landed housing, slowed and tended to fluctuate throughout the year. Sales experienced pressure, particularly in the second and third quarters of 2025, driven by weakening purchasing power in certain segments and high mortgage interest rates. This situation has resulted in the market becoming more concentrated in the small and medium-sized housing segment, while demand in other segments tends to be restrained.

On the other hand, although investment realization in industrial estates has shown an increase nationally, this growth does not fully reflect equitable demand across the region. Businesses were leaning to be more cautious in expanding, resulting in a longer and more selective investment decision-making process. This has resulted in the absorption rate of industrial land not growing as rapidly as initially expected.

## Tinjauan Operasi per Segmen Usaha

### Operations Review per Business Segment

Perseroan menyajikan pembahasan kinerja operasi berdasarkan segmen usaha dalam Laporan Tahunan ini dengan mengacu pada pengelompokan segmen operasi sebagaimana disajikan dalam Laporan Keuangan Perseroan. Sejalan dengan pelaporan segmen pada laporan keuangan yang telah diaudit oleh Mirawati Sensi Idris, segmen operasi Perseroan diklasifikasikan ke dalam tiga segmen, yaitu segmen properti, segmen hotel, dan segmen lain-lain.

The Company presents a discussion of its operating performance by business segment in this Annual Report, referring to the operating segment groupings as presented in the Company's Financial Statements. In line with segment reporting in the financial statements audited by Mirawati Sensi Idris, the Company's operating segments are classified into three segments: property, hotel, and other.

### Pencapaian 2025

Pada tahun 2025, total pendapatan usaha Perseroan menurun 35,60% menjadi sebesar Rp1,31 triliun. Jumlah tersebut sebagian besar di kontribusi oleh segmen Properti dengan pendapatan sebesar Rp1,29 triliun, kemudian segmen Hotel sebesar Rp15,20 miliar

### 2025 Achievements

In 2025, the Company's total operating revenue decreased by 35.60% to IDR 1.31 trillion. This amount was primarily contributed by the Property segment, with revenue of IDR 1.29 trillion, followed by the Hotel segment, with revenue of IDR 15.20 billion.

| Uraian<br>Description   | 2025             |               | 2024             |               | Pertumbuhan (Penurunan)<br>Increase (Decrease) |                |
|-------------------------|------------------|---------------|------------------|---------------|------------------------------------------------|----------------|
|                         | Rp               | %             | Rp               | %             | Rp                                             | %              |
| Properti<br>Property    | 1.293.895        | 98,84         | 2.016.526        | 99,21         | (722.631)                                      | (35,84)        |
| Hotel                   | 15.196           | 1,16          | 16.152           | 0,79          | (956)                                          | (5,92)         |
| Lain-lain<br>Others     | -                | -             | -                | -             | -                                              | -              |
| <b>Jumlah<br/>Total</b> | <b>1.309.091</b> | <b>100,00</b> | <b>2.032.678</b> | <b>100,00</b> | <b>(723.587)</b>                               | <b>(35,60)</b> |

### Segmen Properti

Perseroan mengembangkan bisnis properti sebagai solusi terpadu berkonsep *one-stop living* dengan menghadirkan kenyamanan serta kemudahan gaya hidup modern di kawasan Kota Deltamas, Cikarang, Kabupaten Bekasi. Kawasan hunian berada pada posisi strategis di antara area komersial dan industri, sehingga memberikan akses yang praktis terhadap berbagai kebutuhan keluarga, seperti sekolah, pusat perbelanjaan, hotel, perkantoran dan tempat kerja, serta fasilitas layanan kesehatan.

### Property Segment

The Company develops its property business as an integrated solution with a one-stop living concept, providing the comfort and convenience of a modern lifestyle in the Kota Deltamas area, Cikarang, Bekasi Regency. The residential area is strategically located between commercial and industrial areas, providing convenient access to various family needs, such as schools, shopping centers, hotels, offices and workplaces, and healthcare facilities.

Area hunian Kota Deltamas dibangun dalam 19 klaster dan diproyeksikan untuk segmen konsumen menengah ke atas yang mengutamakan kualitas lingkungan, ruang hijau, dan kelengkapan fasilitas di wilayah timur Jakarta. Perseroan menyediakan beragam pilihan desain rumah tapak dengan variasi harga untuk menjawab kebutuhan dan preferensi calon penghuni.

The Kota Deltamas residential area is developed in 19 clusters and is targeted at the middle-to-upper class consumer segment who prioritize environmental quality, green spaces, and complete facilities in the eastern part of Jakarta. The Company offers a variety of landed house designs at varying price points to meet the needs and preferences of prospective residents.

Beberapa klaster, yaitu Naraya Park, Woodchester, dan De Silva Residence, dikembangkan dengan penekanan pada perencanaan kawasan yang baik, lingkungan hijau, serta kedekatan dengan fasilitas utama. Naraya Park mengusung gaya modern minimalis dan berlokasi di area strategis (segitiga emas Kota Deltamas), dengan

Several clusters, namely Naraya Park, Woodchester, and De Silva Residence, are developed with an emphasis on sound area planning, a green environment, and proximity to key amenities. Naraya Park, featuring a modern minimalist style, is strategically located in the golden triangle of Deltamas City, with close access



akses yang dekat ke kawasan industri GILC, area komersial, serta Pusat Pemerintahan Kabupaten Bekasi, sehingga menawarkan hunian yang aman, nyaman, dan modern bagi keluarga.

Woodchester menampilkan konsep desain modern yang menonjolkan ruang yang lapang dan nuansa alami dengan sentuhan elegan dan artistik. Selaras dengan visinya, klaster ini dirancang dengan pendekatan ramah lingkungan dan hemat energi, dilengkapi ruang terbuka hijau yang luas, serta fasilitas penunjang aktivitas luar ruang, seperti lapangan olahraga terbuka dan taman bermain anak.

De Silva Residence sebagai klaster terbaru menawarkan dua opsi desain dengan fasad modern dan tata letak yang nyaman bagi keluarga, termasuk varian De Silva Hybrid yang menggabungkan konsep hunian dan *co-living* dalam satu bangunan. Selain pengembangan internal, Perseroan juga memperluas pengembangan hunian melalui kemitraan strategis, antara lain proyek Savasa hasil kerja sama dengan Panasonic Homes Jepang yang mengusung konsep *Smart Township*, *Smart Security*, *Smart Home*, dan *Smart Community*.

to the GILC industrial area, commercial areas, and the Bekasi Regency Government Center. It offers safe, comfortable, and modern housing for families.

Meanwhile, Woodchester introduces a modern design concept that emphasizes spacious spaces and natural nuances with elegant and artistic touches. In line with its vision, this cluster is designed with an environmentally friendly and energy-efficient approach, featuring extensive green open spaces and facilities supporting outdoor activities, such as an open sports field and children's playground.

As a newcomer, De Silva Residence offers two design options with modern facades and a comfortable layout for families, including the De Silva Hybrid variant, which combines residential and co-living concepts in one building. In addition to internal development, the Company is also expanding its residential development through strategic partnerships, including the Savasa project, a collaboration with Panasonic Homes Japan, which promotes Smart Township, Smart Security, Smart Home, and Smart Community concepts.

## Pendapatan dan Profitabilitas

## Revenue and Profitability

### Kinerja Segmen Properti

Property Segment Performance

Dalam jutaan Rupiah

In million Rupiah

| Uraian<br>Description                                 | 2025      | 2024      | Pertumbuhan (Penurunan)<br>Increase (Decrease) |         |
|-------------------------------------------------------|-----------|-----------|------------------------------------------------|---------|
|                                                       |           |           | Rp                                             | %       |
| Pendapatan usaha<br>Revenue                           | 1.293.895 | 2.016.526 | (722.631)                                      | (35,84) |
| Laba kotor segmen<br>Segment gross profit             | 853.293   | 1.400.796 | (547.503)                                      | (39,09) |
| Laba usaha<br>Operating profit                        | 612.837   | 1.141.417 | (528.580)                                      | (46,31) |
| Pendapatan lain-lain - bersih<br>Other revenues - net | 55.439    | 63.747    | (8.308)                                        | (13,03) |
| Laba sebelum pajak<br>Profit before tax               | 668.277   | 1.205.164 | (536.887)                                      | (44,55) |
| Beban pajak kini<br>Current tax expenses              | -         | -         | -                                              | -       |
| Laba tahun berjalan<br>Profit for the year            | 668.277   | 1.205.164 | (536.887)                                      | (44,55) |

Pada tahun 2025, Pendapatan usaha pada segmen properti tercatat sebesar Rp1,29 triliun, turun 35,84% dibandingkan dengan tahun 2024 sebesar Rp2,02 triliun. Sejalan dengan hal tersebut, laba usaha tahun 2025 turun 46,31% menjadi Rp612,84 miliar, sehingga laba tahun berjalan yang diatribusikan dari segmen properti menjadi Rp668,28, turun 44,55% dari tahun 2024 sebesar Rp1,21 triliun.

In 2025, revenue in the property segment was recorded at IDR 1.29 trillion, a 35.84% decrease compared to IDR 2.02 trillion in 2024. Consistently, operating profit in 2025 decreased by 46.31% to IDR 612.84 billion, resulting in profit for the year attributable to the property segment of IDR 668.28 billion, a 44.55% decrease from IDR 1.21 trillion in 2024.

## Segmen Hotel

Untuk mengakomodasi kebutuhan tamu, termasuk ekspatriat yang berkunjung ke Kota Deltamas, Perseroan mengoperasikan Le Premier Hotel, sebuah fasilitas akomodasi berkonsep Jepang dengan total 76 kamar. Unit tersebut terdiri atas 20 *suite*, 5 *junior suite*, 5 *deluxe executive*, 12 *deluxe*, 8 studio, dan 26 *superior*.

Sejak mulai beroperasi pada tahun 2016, Le Premier Hotel berkembang sebagai salah satu pilihan utama di kawasan Cikarang dan sekitarnya, melayani tamu harian maupun tamu jangka panjang untuk keperluan perjalanan bisnis maupun rekreasi. Berlokasi di pusat area komersial, hotel ini menawarkan kamar yang luas serta dukungan fasilitas seperti TV satelit dan akses internet berkecepatan tinggi.

Selain layanan akomodasi, Le Premier Hotel juga melengkapi pengalamannya dengan berbagai fasilitas penunjang, antara lain restoran, sauna, salon, kolam renang, pusat kebugaran, serta area bermain anak. Informasi lebih lanjut mengenai Le Premier Hotel dapat diakses melalui situs resmi yang beralamat [www.lepremierdeltamas.com](http://www.lepremierdeltamas.com).

## Hotel Segment

To accommodate guests, including expatriates visiting Kota Deltamas, the Company operates Le Premier Hotel, a Japanese-style accommodation facility with a total of 76 rooms. The units consist of 20 suites, 5 junior suites, 5 deluxe executive rooms, 12 deluxe rooms, 8 studios, and 26 superior rooms.

Since opening in 2016, Le Premier Hotel has become a leading choice in the Cikarang area and its surroundings, serving both daily and long-term guests for both business and leisure travel. Located in the heart of the commercial area, the hotel offers spacious rooms and amenities such as satellite TV and high-speed internet access.

In addition to accommodation services, Le Premier Hotel also complements its experience with various supporting facilities, including a restaurant, sauna, salon, swimming pool, fitness center, and children's play area. More information about Le Premier Hotel can be accessed through the official website at [www.lepremierdeltamas.com](http://www.lepremierdeltamas.com).

### Pendapatan dan Profitabilitas

Revenue and Profitability

Dalam jutaan Rupiah

In million Rupiah

| Uraian<br>Description                                         | 2025   | 2024   | Pertumbuhan (Penurunan)<br>Increase (Decrease) |            |
|---------------------------------------------------------------|--------|--------|------------------------------------------------|------------|
|                                                               |        |        | Rp                                             | %          |
| Pendapatan usaha<br>Revenue                                   | 15.196 | 16.152 | (956)                                          | (5,91)     |
| Laba kotor segmen<br>Segment gross profit                     | 13.992 | 14.678 | (686)                                          | (4,67)     |
| Laba (Rugi) usaha<br>Operating profit (loss)                  | 10.809 | 540    | 10.269                                         | 1.899,91   |
| Pendapatan (Beban) lain-lain - bersih<br>Other expenses - net | (671)  | (849)  | 178                                            | (20,94)    |
| Laba (Rugi) sebelum pajak<br>Profit (loss) before tax         | 10.138 | (308)  | 10.446                                         | (3.388,13) |
| Beban pajak kini<br>Current tax expenses                      | -      | -      | -                                              | -          |
| Laba (Rugi) tahun berjalan<br>Profit (loss) for the year      | 10.138 | (308)  | 10.446                                         | (3.388,13) |

Pada tahun 2025, Pendapatan usaha pada segmen hotel tercatat sebesar Rp15,20 miliar, turun 5,91% dibandingkan dengan tahun 2024 sebesar Rp16,15 miliar. Sejalan dengan hal tersebut, laba usaha tahun 2025 naik 1.899,91% menjadi Rp10,81 miliar, sehingga laba tahun berjalan yang diatribusikan dari segmen hotel menjadi Rp10,14 miliar, meningkat jika dibandingkan dengan rugi tahun berjalan pada tahun 2024 sebesar Rp308 juta.

In 2025, revenue in the hotel segment was recorded at IDR 15.20 billion, a 5.91% decrease compared to IDR 16.15 billion in 2024. Consistently, operating profit in 2025 increased by 1,899.91% to IDR 10.81 billion, resulting in a profit for the year attributable to the hotel segment of IDR 10.14 billion, an increase compared to a loss for the year of IDR 308 million in 2024.



## Segmen Lain-lain

### Kawasan Komersial

Kawasan komersial Kota Deltamas dikembangkan dalam tiga area utama yang diperuntukkan bagi beragam fungsi, mulai dari kluster ruko, fasilitas pendidikan dan kesehatan, pusat perbelanjaan, destinasi kuliner dan restoran, layanan perbankan, perkantoran, hingga zona komersial lainnya. Pengembangan ini ditujukan untuk memenuhi kebutuhan para pekerja, penghuni, dan pengunjung Kota Deltamas, sekaligus memperkuat daya tarik kawasan sebagai pusat aktivitas ekonomi dan sosial.

Area komersial pertama berlokasi di pusat kota, tepatnya di sekitar akses masuk utama Kota Deltamas, sehingga menjadi titik yang paling mudah dijangkau oleh masyarakat. Di area ini, Perseroan menghadirkan berbagai fasilitas yang telah beroperasi, antara lain AEON Mall Deltamas yang mulai beroperasi sejak Maret 2024, J-Golf sebagai *driving range* pertama di Kota Deltamas yang beroperasi sejak Februari 2024, Le Premier Hotel sebagai akomodasi bagi kebutuhan wisata dan bisnis, Deltamas Sport Center, serta Cikarang Japanese School yang menyediakan kurikulum pendidikan Jepang. Dengan ekosistem fasilitas tersebut, area ini berkembang sebagai destinasi yang menarik baik bagi masyarakat lokal maupun pengunjung dari wilayah sekitar.

Area komersial kedua, Greenland Square, diposisikan sebagai kawasan strategis yang prospektif bagi pelaku usaha dan investor. Keunggulan utama Greenland Square didukung oleh kedekatannya dengan Kawasan Industri GIIIC serta lokasi yang berdekatan dengan Pusat Pemerintahan Kabupaten Bekasi, sehingga memberikan potensi pasar yang kuat dan peluang pengembangan aktivitas komersial yang lebih luas. Dengan karakteristik tersebut, kawasan ini diharapkan mampu tumbuh sebagai salah satu simpul ekonomi yang dinamis di Kota Deltamas.

Sementara itu, area komersial ketiga yang berada di bagian timur Kota Deltamas dikembangkan dengan fokus sebagai pusat pembelajaran dan pendidikan. Berbagai fasilitas pendidikan telah beroperasi di area ini, antara lain ITSB (Institut Teknologi Sains Bandung), K-Eduplex (Kompleks Pendidikan Korea) termasuk Jakarta International University (JIU), serta SMK Ananda Mitra Industri Deltamas sebagai sekolah vokasi yang relevan dengan kebutuhan dunia industri. Keberadaan institusi-institusi tersebut diharapkan memperkuat daya saing kawasan melalui pengembangan sumber daya manusia yang berkualitas dan selaras dengan kebutuhan ekonomi setempat.

## Other Segments

### Commercial Estate

The Kota Deltamas commercial area is developed into three main areas designated for various functions, ranging from shophouse clusters, educational and healthcare facilities, shopping centers, culinary and restaurant destinations, banking services, offices, and other commercial zones. This development aims to fulfill the needs of workers, residents, and visitors to Kota Deltamas, while strengthening the area's appeal as a hub of economic and social activity.

The first commercial area is located in the city center, precisely near Kota Deltamas' main entrance, making it the most accessible point for the public. In this area, the Company has provided various facilities that are already operational, including AEON Mall Deltamas, which began operating in March 2024; J-Golf, the first driving range in Kota Deltamas, which opened in February 2024; Le Premier Hotel, which caters to both leisure and business needs; Deltamas Sport Center; and Cikarang Japanese School, which offers a Japanese education curriculum. With this ecosystem of facilities, the area is developing as an attractive destination for both local residents and visitors from the surrounding area.

The second commercial area, Greenland Square, is strategically positioned as a promising area for businesses and investors. Greenland Square's key advantages are its proximity to the GIIIC Industrial Estate and its proximity to the Bekasi Regency Government Center, providing strong market potential and opportunities for broader commercial development. With these characteristics, this area is expected to grow as a dynamic economic hub in Kota Deltamas.

Meanwhile, the third commercial area, located in the eastern part of Kota Deltamas, is being developed with a focus on becoming a center for learning and education. Various educational facilities are already operating in this area, including ITSB (Bandung Institute of Science and Technology), K Eduplex (Korea Education Complex), including Jakarta International University (JIU), and SMK Ananda Mitra Industri Deltamas, a vocational school relevant to the needs of the industrial world. The presence of these institutions is expected to strengthen the region's competitiveness by developing quality human resources aligned with local economic needs.



## Kawasan Industri

Kawasan industri Kota Deltamas, Greenland International Industrial Center (GIIC), dikembangkan pada lahan bruto sekitar 2.200 hektare atau kurang lebih 68% dari total lahan pengembangan Perseroan. GIIC dirancang sebagai kawasan industri hijau dan modern, yang ditopang jaringan infrastruktur jalan yang memadai untuk mendukung mobilitas, logistik, dan kelancaran aktivitas operasional para pelanggan.

Sebagai salah satu kawasan industri terdepan, GIIC menawarkan dukungan utilitas yang komprehensif, termasuk pasokan listrik “premium” dari PT Perusahaan Listrik Negara (Persero) untuk menjaga keandalan operasi pelanggan. Selain itu, GIIC dilengkapi pasokan gas dari PT Perusahaan Gas Negara (Persero), layanan telekomunikasi dan jaringan serat optik, serta sistem pengolahan air yang menunjang kebutuhan industri secara berkelanjutan.

Tidak hanya dari sisi utilitas, GIIC juga dilengkapi dengan sistem keamanan yang komprehensif melalui keberadaan Security, Fire, and Command Center (SFCC). Fasilitas ini berfungsi sebagai pusat pengendalian terpadu yang mengintegrasikan sistem keamanan, pemantauan, serta penanganan keadaan darurat, sehingga mampu meningkatkan responsivitas dan mitigasi risiko dalam mendukung operasional tenant secara aman dan berkelanjutan.

Perencanaan kawasan yang terintegrasi, ketersediaan lahan yang luas, serta kesiapan infrastruktur menjadikan GIIC sebagai lokasi yang kompetitif bagi investor baru, baik asing maupun domestik, sekaligus menjadi alternatif relokasi bagi industri yang membutuhkan efisiensi operasional dibandingkan area perkotaan yang semakin padat.

Merespons meningkatnya kebutuhan lahan dari sektor teknologi digital, sejak tahun 2021 Perseroan melakukan konversi sekitar 300 hektare area komersial dan hunian menjadi zona industri baru untuk sektor *data center* yang bertumbuh pesat. Zona ini dilengkapi fasilitas yang relevan bagi pelaku bisnis digital, termasuk akses ke jaringan serat optik privat dengan fitur keamanan digital berstandar internasional, serta dukungan pasokan listrik hingga 993 MVA dari PLN. Perseroan juga mengembangkan fasilitas sentra keamanan dan komando yang ditingkatkan dengan praktik keamanan modern. Selain itu, Perseroan juga memastikan ketersediaan pasokan air yang andal dan berkelanjutan sebagai salah satu kebutuhan utama operasional *data center*, khususnya untuk mendukung sistem pendinginan (*cooling system*) yang krusial dalam menjaga stabilitas kinerja server.

## Industrial Estate

Kota Deltamas’ industrial area, the Greenland International Industrial Center (GIIC), is being developed on a gross land area of approximately 2,200 hectares, or approximately 68% of the Company’s total development area. GIIC is designed as a green and modern industrial area, supported by an adequate road infrastructure network to support mobility, logistics, and smooth operational activities for customers.

As a leading industrial area, GIIC offers comprehensive utility support, including a premium electricity supply from PT Perusahaan Listrik Negara (Persero) to ensure reliable customer operations. In addition, GIIC is equipped with a gas supply from PT Perusahaan Gas Negara (Persero), telecommunications services and a fiber-optic network, and a water treatment system to support sustainable industrial needs.

In addition to utilities, GIIC also features a comprehensive security system through the Security, Fire, and Command Center (SFCC). This facility functions as an integrated control center that integrates security, monitoring, and emergency response systems, thereby enhancing responsiveness and risk mitigation to support safe and sustainable tenant operations.

Integrated area planning, extensive land availability, and infrastructure readiness make GIIC a competitive location for new investors, both foreign and domestic, while also offering a relocation alternative for industries seeking operational efficiency compared to increasingly dense urban areas.

Responding to the increasing demand for land from the digital technology sector, since 2021, the Company has been converting approximately 300 hectares of commercial and residential land into a new industrial zone for the rapidly growing data center sector. This zone comes with relevant facilities for digital businesses, including access to a private fiber optic network with international-standard digital security features and electricity supply support of up to 993 MVA from PLN. The Company is also developing a security center and command center. Furthermore, the Company ensures a reliable and sustainable water supply, a key requirement for data center operations, particularly to support the cooling system, which is crucial for maintaining stable server performance.





Dalam mendukung pembangunan ekologi berkelanjutan, GIIC dilengkapi pengelolaan air bersih serta pengolahan limbah cair yang dikelola secara mandiri, sejalan dengan program Pemerintah mengenai *Zero Run Off Water* sebagaimana diatur dalam Peraturan Pemerintah No. 13 Tahun 2017. Pada tahun 2020, GIIC ditetapkan sebagai Objek Vital Nasional (Obvitnas), memperkuat posisinya sebagai kawasan yang kredibel bagi investasi. Hingga akhir tahun 2025, GIIC telah menarik ratusan pelanggan domestik maupun internasional dari berbagai sektor mulai dari otomotif, perdagangan dan logistik, pengolahan makanan, farmasi, produk kebersihan, kendaraan listrik, hingga *data center* yang mencerminkan pengakuan pasar atas kualitas infrastruktur dan layanan GIIC.

### Bangunan Sewa

Perseroan turut mengelola 15 unit fasilitas pabrik dengan luas bangunan berkisar 1.000–2.000 meter persegi yang ditawarkan untuk sewa jangka menengah hingga jangka panjang, dengan lokasi yang strategis di dalam kawasan industri GIIC. Pada tahun 2025, sebagian besar unit telah tersewa, sehingga memberikan kontribusi pendapatan berulang sebagai pelengkap kinerja usaha Perseroan.

Selain itu, Perseroan mengembangkan kompleks fasilitas pendidikan yang saat ini disewakan kepada Cikarang Japanese School, yang menyediakan layanan pendidikan bagi anak-anak ekspatriat Jepang yang bermukim di wilayah timur Jakarta. Perseroan juga membangun sejumlah bangunan komersial lain untuk disewakan kepada pelaku usaha, sebagai upaya optimalisasi aset dan penguatan sumber pendapatan berbasis sewa.

To support sustainable ecological development, GIIC is supported by a clean water management and independently managed wastewater treatment, in line with the Government's Zero Runoff Water program, as stipulated in Government Regulation No. 13 of 2017. In 2020, GIIC was designated a National Vital Object (Obvitnas), strengthening its position as a credible investment destination. By the end of 2025, GIIC had attracted hundreds of domestic and international customers from various sectors, ranging from automotive, warehousing and logistics, food processing, pharmaceuticals, hygiene products, electric vehicles, and data centers, reflecting market recognition of the quality of GIIC's infrastructure and services.

### Buildings for Rent

The Company also administers 15 factory facilities with building areas ranging from 1,000–2,000 square meters, offered for medium- to long-term leases, strategically located within the GIIC industrial area. By 2025, most of the units have been leased, contributing to recurring income to complement the Company's business performance.

In addition, the Company is developing an educational facility complex currently leased to the Cikarang Japanese School, which provides educational services for the children of Japanese expatriates residing in the eastern part of Jakarta. The Company is also constructing several other commercial buildings for lease to businesses, as part of an effort to optimize assets and strengthen rental-based revenue sources.

### Pendapatan dan Profitabilitas Segmen Lain-lain

Revenue and Profitability of Other Segments

Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                               | 2025    | 2024    | Pertumbuhan (Penurunan)<br>Increase (Decrease) |        |
|-----------------------------------------------------|---------|---------|------------------------------------------------|--------|
|                                                     |         |         | Rp                                             | %      |
| Pendapatan usaha<br>Revenue                         | -       | -       | -                                              | -      |
| Laba kotor segmen<br>Segment gross profit           | -       | -       | -                                              | -      |
| Laba usaha<br>Operating profit                      | -       | -       | -                                              | -      |
| Pendapatan lain-lain - bersih<br>Other income - net | 163.637 | 168.928 | (5.291)                                        | (3,13) |
| Laba sebelum pajak<br>Profit before tax             | 163.637 | 168.928 | (5.291)                                        | (3,13) |
| Beban pajak kini<br>Current tax expenses            | 41.102  | 39.153  | 1.949                                          | 4,98   |
| Laba tahun berjalan<br>Profit for the year          | 122.535 | 129.775 | (7.240)                                        | (5,58) |

Pada tahun 2025, laba tahun berjalan pada segmen lain-lain tercatat sebesar Rp122,54 miliar, turun 5,58% dibandingkan dengan tahun 2024 sebesar Rp129,78 miliar. Hal ini seiring dengan penurunan pada pendapatan lain-lain bersih sebesar 3,13%.

In 2025, current year profit from the other segment was recorded at IDR 122.54 billion, a 5.58% decrease compared to IDR 129.78 billion in 2024. This was in line with a 3.13% decrease in net other income.

## Tinjauan Kinerja Keuangan

### Financial Performance Review

#### Laporan Posisi Keuangan Konsolidasian

#### Consolidated Statement of Financial Position

Dalam jutaan Rupiah  
In million Rupiah

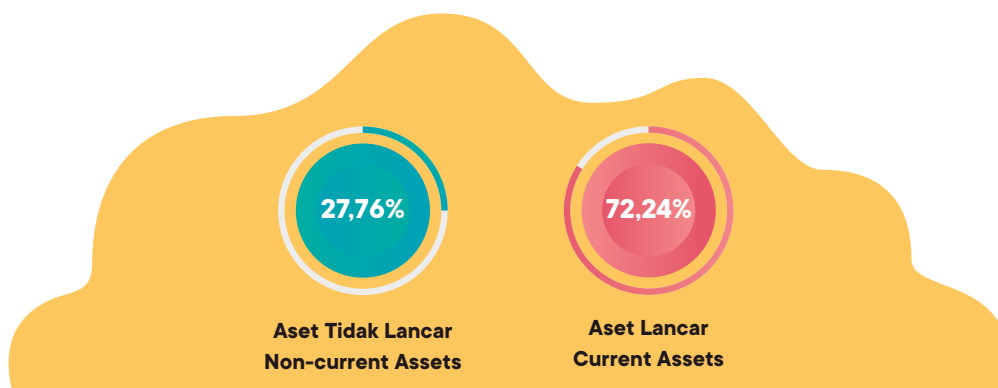
| Uraian<br>Description                                | 2025             | 2024             | Pertumbuhan (Penurunan)<br>Increase (Decrease) |                |
|------------------------------------------------------|------------------|------------------|------------------------------------------------|----------------|
|                                                      |                  |                  | Rp                                             | %              |
| <b>Jumlah aset [OJK C.3]</b><br>Total assets         | <b>7.121.948</b> | <b>8.254.678</b> | <b>(1.132.730)</b>                             | <b>(13,72)</b> |
| Aset lancar<br>Current assets                        | 5.145.107        | 6.040.233        | (895.126)                                      | (14,82)        |
| Aset tidak lancar<br>Non-current assets              | 1.976.841        | 2.214.445        | (237.604)                                      | (10,73)        |
| <b>Jumlah liabilitas</b><br>Total liabilities        | <b>508.540</b>   | <b>1.040.176</b> | <b>(531.636)</b>                               | <b>(51,11)</b> |
| Liabilitas jangka pendek<br>Current liabilities      | 438.406          | 953.093          | (514.687)                                      | (54,00)        |
| Liabilitas jangka panjang<br>Non-current liabilities | 70.134           | 87.083           | (16.949)                                       | (19,46)        |
| <b>Ekuitas</b><br>Equity                             | <b>6.613.408</b> | <b>7.214.502</b> | <b>(601.094)</b>                               | <b>(8,33)</b>  |

#### Aset

Pada tahun 2025, Perseroan telah mencatat total aset sebesar Rp7,12 triliun, menurun 13,72% atau Rp1,13 triliun dibandingkan dengan tahun sebelumnya sebesar Rp8,25 triliun. Komposisi aset Perseroan terdiri dari aset lancar sebesar 72,24% dan aset tidak lancar sebesar 27,76%.

#### Assets

In 2025, the Company recorded total assets of IDR 7,12 trillion, a decrease of 13,72%, or IDR 1,13 trillion, compared to IDR 8,25 trillion in the previous year. The Company's assets comprised 72,24% current assets and 27,76% non-current assets.





## Aset Lancar

Total aset lancar Perseroan pada tahun 2025 sebesar Rp5,15 triliun, mengalami penurunan sebesar Rp895,13 miliar atau 14,82% jika dibandingkan dengan tahun 2024 sebesar Rp6,04 triliun. Hal tersebut terutama dipengaruhi oleh penurunan sebesar 78,57% pada kas dan setara kas di tahun 2025.

## Current Assets

The Company's total current assets in 2025 were IDR 5.15 trillion, a decrease of IDR 895.13 billion, or 14.82%, compared to IDR 6.04 trillion in 2024. This decrease was primarily due to a 78.57% decrease in cash and cash equivalents in 2025.

Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                                              | 2025             | 2024             | Pertumbuhan (Penurunan)<br>Increase (Decrease) |                |
|--------------------------------------------------------------------|------------------|------------------|------------------------------------------------|----------------|
|                                                                    |                  |                  | Rp                                             | %              |
| Kas dan setara kas<br>Cash and cash equivalent                     | 376.998          | 1.759.472        | (1.382.474)                                    | (78,57)        |
| Investasi<br>Investment                                            | 7.735            | 508.815          | (501.080)                                      | (98,48)        |
| Piutang usaha- pihak ketiga<br>Accounts receivable - third parties | 212.527          | -                | 212.527                                        | 100,00         |
| Piutang lain-lain<br>Other receivables                             | 5.674            | 5.479            | 195                                            | 3,56           |
| Persediaan<br>Inventories                                          | 4.360.777        | 3.588.032        | 772.745                                        | 21,54          |
| Uang muka<br>Advances                                              | 149.940          | 139.740          | 10.200                                         | 7,30           |
| Biaya dibayar di muka<br>Prepaid expenses                          | 2.715            | 2.306            | 409                                            | 17,74          |
| Pajak dibayar di muka<br>Prepaid taxes                             | 27.939           | 35.587           | (7.648)                                        | (21,49)        |
| Aset lain-lain<br>Other assets                                     | 802              | 802              | 0                                              | 0,00           |
| <b>Total Aset lancar<br/>Total Current Assets</b>                  | <b>5.145.107</b> | <b>6.040.233</b> | <b>(895.126)</b>                               | <b>(14,82)</b> |

## Aset Tidak Lancar

Jumlah aset tidak lancar pada tahun 2025 mengalami penurunan sebesar Rp237,60 miliar atau 10,73%, dari tahun sebelumnya sebesar Rp2,21 triliun menjadi Rp1,98 triliun. Hal ini terutama dipengaruhi oleh penurunan pada aset hak guna setelah dikurangi akumulasi amortisasi sebesar 43,38%.

## Non-current Assets

Total non-current assets in 2025 decreased by IDR 237.60 billion, or 10.73%, from IDR 2.21 trillion in the previous year to IDR 1.98 trillion. This was primarily driven by a 43.38% decrease in right-of-use assets after deducting accumulated amortization.

Dalam jutaan Rupiah  
In million Rupiah

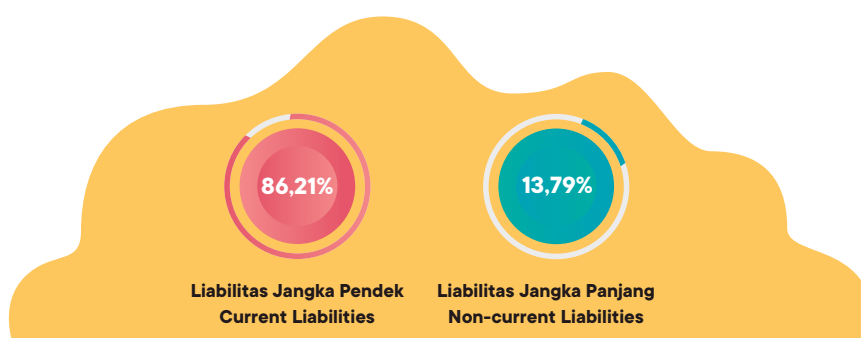
| Uraian<br>Description                                                                                                     | 2025             | 2024             | Pertumbuhan (Penurunan)<br>Increase (Decrease) |                |
|---------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------------------------------------|----------------|
|                                                                                                                           |                  |                  | Rp                                             | %              |
| Investasi dalam ventura bersama<br>Investment in joint ventures                                                           | 165.389          | 160.035          | 5.354                                          | 3,35           |
| Persediaan<br>Inventories                                                                                                 | 1.135.346        | 1.409.332        | (273.986)                                      | (19,44)        |
| Properti investasi - setelah dikurangi<br>akumulasi penyusutan<br>Investment properties - net of accumulated depreciation | 182.112          | 190.016          | (7.904)                                        | (4,16)         |
| Aset tetap - setelah dikurangi akumulasi penyusutan<br>Property, plant, and equipment - net of accumulated depreciation   | 493.186          | 453.635          | 39.551                                         | 8,72           |
| Aset hak-guna - setelah dikurangi akumulasi amortisasi<br>Right-of-use asset - net of accumulated amortization            | 808              | 1.427            | (619)                                          | (43,38)        |
| <b>Jumlah Aset Tidak Lancar<br/>Total non-current asset</b>                                                               | <b>1.976.841</b> | <b>2.214.445</b> | <b>(237.604)</b>                               | <b>(10,73)</b> |

## Liabilitas

Pada tahun 2025, jumlah liabilitas Perseroan mengalami penurunan sebesar 51,11% atau Rp531,64 miliar dari tahun 2024 sebesar Rp1,04 triliun menjadi Rp508,54 miliar. komposisi liabilitas perseroan terdiri dari liabilitas jangka pendek dan liabilitas jangka panjang, masing-masing sebesar 86,21% dan 13,79%.

## Liabilities

In 2025, the Company's liabilities decreased by 51.11%, or IDR 531.64 billion, from IDR 1.04 trillion in 2024 to IDR 508.54 billion. The Company's liabilities consist of current and non-current liabilities, amounting to 86.21% and 13.79%, respectively.



## Liabilitas Jangka Pendek

Pada tahun 2025, jumlah liabilitas jangka pendek Perseroan menurun 54,00% atau Rp514,69 miliar menjadi Rp438,41 miliar dari tahun sebelumnya sebesar Rp953,09 miliar. Penurunan ini karena Perseroan tidak memiliki utang bank jangka pendek pada tahun 2025.

## Current Liabilities

In 2025, the Company's current liabilities decreased by 54.00%, or IDR 514.69 billion, to IDR 438.41 billion, from IDR 953.09 billion in the previous year. This decrease is due to the Company having no short-term bank loans in 2025.

Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                                                                                | 2025           | 2024           | Pertumbuhan (Penurunan)<br>Increase (Decrease) |                |
|------------------------------------------------------------------------------------------------------|----------------|----------------|------------------------------------------------|----------------|
|                                                                                                      |                |                | Rp                                             | %              |
| Utang bank jangka pendek<br>Short-term bank loans                                                    | -              | 500.000        | (500.000)                                      | (100,00)       |
| Utang usaha<br>Trade accounts payable                                                                | 230.730        | 17.061         | 213.669                                        | 1252,38        |
| Utang pajak<br>Taxes payable                                                                         | 18.504         | 25.451         | (6.946)                                        | (27,29)        |
| Beban akrual<br>Accrued expenses                                                                     | 1.626          | 1.821          | (195)                                          | (10,71)        |
| Setoran jaminan<br>Security deposits                                                                 | 50.614         | 49.470         | 1.144                                          | 2,31           |
| Liabilitas kontrak<br>Contract liabilities                                                           | 83.986         | 302.134        | (218.148)                                      | (72,20)        |
| Uang muka lain-lain diterima<br>Other advances received                                              | 13.632         | 23.753         | (10.121)                                       | (42,61)        |
| Sewa diterima di muka<br>Rental advances                                                             | 26.794         | 27.931         | (1.137)                                        | (4,07)         |
| Liabilitas sewa yang akan jatuh tempo dalam waktu satu tahun<br>Current portion of lease liabilities | -              | 566            | (566)                                          | (100,00)       |
| Utang lain-lain<br>Other payables                                                                    | 12.520         | 4.906          | 7.614                                          | 155,20         |
| <b>Jumlah Liabilitas Jangka Pendek<br/>Total Current Liabilities</b>                                 | <b>438.406</b> | <b>953.093</b> | <b>(514.687)</b>                               | <b>(54,00)</b> |



## Liabilitas Jangka Panjang

Jumlah liabilitas jangka panjang pada tahun 2025 mengalami penurunan sebesar Rp16,95 miliar atau 19,46% dari Rp87,08 miliar di tahun 2024 menjadi Rp70,13 miliar. Hal ini seiring dengan penurunan pada liabilitas kontrak pihak ketiga sebesar 39,56%.

## Non-current Liabilities

Total non-current liabilities in 2025 decreased by IDR 16.95 billion, or 19.46%, from IDR 87.08 billion in 2024 to IDR 70.13 billion. This was in line with a 39.56% decrease in third-party contract

| Uraian<br>Description                                                                           | 2025          | 2024          | Pertumbuhan (Penurunan)<br>Increase (Decrease) |                |
|-------------------------------------------------------------------------------------------------|---------------|---------------|------------------------------------------------|----------------|
|                                                                                                 |               |               | Dalam jutaan Rupiah<br>In million Rupiah       |                |
|                                                                                                 |               |               | Rp                                             | %              |
| Liabilitas kontrak - pihak ketiga<br>Contract liabilities - third parties                       | 36.695        | 60.718        | (24.023)                                       | (39,56)        |
| Liabilitas Imbalan kerja jangka panjang - bersih<br>Long-term employee benefits liability - net | 33.439        | 26.365        | 7.074                                          | 26,83          |
| <b>Jumlah Liabilitas Jangka Panjang<br/>Total non-current liabilities</b>                       | <b>70.134</b> | <b>87.083</b> | <b>(16.949)</b>                                | <b>(19,46)</b> |

## Ekuitas

Jumlah ekuitas Perseroan pada tahun 2025 mengalami penurunan 8,33% atau Rp601,09 miliar dari tahun sebelumnya sebesar Rp7,21 triliun menjadi Rp6,61 triliun. Hal tersebut terutama dipengaruhi oleh penurunan pada saldo laba- belum ditentukan penggunaannya sebesar 30,23%.

## Equity

The Company's total equity in 2025 decreased by 8.33%, or IDR 601.09 billion, from IDR 7.21 trillion in the previous year to IDR 6.61 trillion. This decrease was primarily due to a 30.23% decrease in unappropriated retained

| Uraian<br>Description                                                                                                                                                                                                                                                      | 2025             | 2024             | Pertumbuhan (Penurunan)<br>Increase (Decrease) |               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------------------------------------|---------------|
|                                                                                                                                                                                                                                                                            |                  |                  | Dalam jutaan Rupiah<br>In million Rupiah       |               |
|                                                                                                                                                                                                                                                                            |                  |                  | Rp                                             | %             |
| Modal saham - nilai nominal Rp 100 per saham, Modal dasar - 60.000.000.000 saham Modal ditempatkan dan disetor - 48.198.111.100 saham<br>Capital stock - Rp100 par value per shares, authorized - 60,000,000,000 shares issued and paid-up capital - 48,198,111,100 shares | 4.819.811        | 4.819.811        | -                                              | -             |
| Tambahan modal disetor<br>Additional paid-in capital                                                                                                                                                                                                                       | 379.730          | 379.730          | -                                              | -             |
| Saldo laba<br>Retained earnings                                                                                                                                                                                                                                            |                  |                  |                                                |               |
| Ditentukan penggunaannya<br>Appropriated                                                                                                                                                                                                                                   | 19.000           | 17.000           | 2.000                                          | 11,76         |
| belum ditentukan penggunaannya<br>Unappropriated                                                                                                                                                                                                                           | 1.391.305        | 1.994.128        | (602.823)                                      | (30,23)       |
| Kepentingan nonpengendali<br>Non-controlling interests                                                                                                                                                                                                                     | 3.562            | 3.833            | (271)                                          | (7,10)        |
| <b>Jumlah Ekuitas<br/>Total Equity</b>                                                                                                                                                                                                                                     | <b>6.613.408</b> | <b>7.214.502</b> | <b>(601.094)</b>                               | <b>(8,33)</b> |

## Laporan Laba Rugi Konsolidasian

### Consolidated Statement of Profit or Loss

Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                                                                                                                                      | 2025      | 2024      | Pertumbuhan (Penurunan)<br>Increase (Decrease) |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|------------------------------------------------|---------|
|                                                                                                                                                            |           |           | Rp                                             | %       |
| Pendapatan usaha<br>Revenues                                                                                                                               | 1.309.091 | 2.032.678 | (723.587)                                      | (35,60) |
| Beban pokok pendapatan<br>Cost of revenues                                                                                                                 | 441.805   | 617.203   | (175.398)                                      | (28,42) |
| Laba kotor<br>Gross profit                                                                                                                                 | 867.286   | 1.415.475 | (548.189)                                      | (38,73) |
| Beban usaha<br>Operating expenses                                                                                                                          | 243.640   | 273.518   | (29.878)                                       | (10,92) |
| Laba usaha<br>Operating profit                                                                                                                             | 623.646   | 1.141.957 | (518.311)                                      | (45,39) |
| Laba sebelum pajak<br>Profit before tax                                                                                                                    | 842.051   | 1.373.784 | (531.733)                                      | (38,71) |
| Beban pajak kini<br>Current tax expenses                                                                                                                   | 41.102    | 39.153    | 1.949                                          | 4,98    |
| Laba tahun berjalan<br>Profit for the year                                                                                                                 | 800.949   | 1.334.631 | (533.682)                                      | (39,99) |
| Penghasilan (rugi) komprehensif lain<br>Other comprehensive income (loss)                                                                                  | (3.387)   | (78)      | (3.309)                                        | 4242,31 |
| Jumlah laba tahun berjalan yang dapat diatribusikan kepada pemilik entitas induk<br>Total profit for the year attributable to owners of the parent company | 800.308   | 1.333.658 | (533.350)                                      | (39,99) |
| Jumlah penghasilan komprehensif<br>Total comprehensive income                                                                                              | 797.562   | 1.334.553 | (536.991)                                      | (40,24) |
| Laba per saham dasar (dalam rupiah)<br>Basic earnings per share (full rupiah)                                                                              | 16,60     | 27,67     | (11)                                           | (40,01) |



### Pendapatan

Pendapatan Perseroan pada tahun 2025 turun Rp723,59 miliar atau 35,60% menjadi Rp1,31 triliun jika dibandingkan dengan tahun 2024 sebesar Rp2,03 triliun. hal ini disebabkan oleh terjadinya penurunan pendapatan usaha pada segmen industri, hunian, komersial, komponen bunga, dan hotel di tahun 2025.

### Revenue

The Company's revenue in 2025 decreased by IDR 723.59 billion, or 35.60%, to IDR 1.31 trillion, compared to IDR 2.03 trillion in 2024. This was due to a decrease in operating revenues in the industrial, residential, commercial, interest, and hotel segments in 2025.



**Pendapatan Usaha Berdasarkan Segmen Bisnis**

Operating Revenue by Business Segment

Dalam jutaan Rupiah

In million Rupiah

| Uraian<br>Description                    | 2025      | 2024      | Pertumbuhan (Penurunan)<br>Increase (Decrease) |         |
|------------------------------------------|-----------|-----------|------------------------------------------------|---------|
|                                          |           |           | Rp                                             | %       |
| Industri<br>Industrial                   | 1.136.584 | 1.776.978 | (640.394)                                      | (36,04) |
| Hunian<br>Residential                    | 79.088    | 108.429   | (29.341)                                       | (27,06) |
| Komersial<br>Commercial                  | 33.033    | 64.547    | (31.514)                                       | (48,82) |
| Komponen Bunga<br>Financing component    | 28.542    | 50.066    | (21.524)                                       | (42,99) |
| Sewa<br>Rental                           | 16.648    | 16.506    | 142                                            | 0,86    |
| Hotel<br>Hotel                           | 15.196    | 16.152    | (956)                                          | (5,92)  |
| Total Pendapatan Usaha<br>Total Revenues | 1.309.091 | 2.032.678 | (723.587)                                      | (35,60) |

**Beban Pokok Pendapatan****Cost of Revenue**

Pada tahun 2025, Jumlah beban pokok pendapatan Perseroan mengalami penurunan 28,42% atau Rp175,40 miliar dari tahun 2024 sebesar Rp617,20 miliar menjadi Rp441,81 miliar. Hal ini dipengaruhi oleh penurunan beban pokok pendapatan pada segmen bisnis industri, hunian, komersial, dan hotel di tahun 2025.

In 2025, the Company's total cost of revenue decreased by 28.42%, or IDR 175.40 billion, from IDR 617.20 billion in 2024 to IDR 441.81 billion. This decrease was driven by a decrease in cost of revenue in the industrial, residential, commercial, and hotel business segments in 2025.

**Beban Pokok Pendapatan Berdasarkan Segmen Bisnis**

Cost of Revenue by Business Segment

Dalam jutaan Rupiah

In million Rupiah

| Uraian<br>Description   | 2025           | 2024           | Pertumbuhan (Penurunan)<br>Increase (Decrease) |                |
|-------------------------|----------------|----------------|------------------------------------------------|----------------|
|                         |                |                | Rp                                             | %              |
| Industri<br>Industrial  | 385.773        | 554.942        | (169.169)                                      | (30,48)        |
| Hunian<br>Residential   | 37.122         | 37.629         | (507)                                          | (1,35)         |
| Komersial<br>Commercial | 9.802          | 15.757         | (5.955)                                        | (37,79)        |
| Sewa<br>Rental          | 7.904          | 7.402          | 502                                            | 6,78           |
| Hotel<br>Hotel          | 1.204          | 1.473          | (269)                                          | (18,26)        |
| <b>Jumlah<br/>Total</b> | <b>441.805</b> | <b>617.203</b> | <b>(175.398)</b>                               | <b>(28,42)</b> |

## Laba (Rugi) Kotor

Laba kotor Perseroan pada 2025 sebesar Rp867,29 miliar, menurun 38,73% dari tahun sebelumnya sebesar Rp1,42 triliun. Penurunan ini seiring dengan terjadinya penurunan laba kotor pada seluruh segmen bisnis di tahun 2025.

## Gross Profit (Loss)

The Company's gross profit in 2025 was recorded at IDR 867.29 billion, a 38.73% decrease from IDR 1.42 trillion the previous year. This decrease was in line with the decline in gross profit across all business segments in 2025.

### Laba Kotor Berdasarkan Segmen Bisnis

Gross Profit by Business Segment

Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                          | 2025           | 2024             | Pertumbuhan (Penurunan)<br>Increase (Decrease) |                |
|------------------------------------------------|----------------|------------------|------------------------------------------------|----------------|
|                                                |                |                  | Rp                                             | %              |
| Industri<br>Industrial                         | 750.811        | 1.222.036        | (471.225)                                      | (38,56)        |
| Hunian<br>Residential                          | 41.966         | 70.800           | (28.834)                                       | (40,73)        |
| Komersial<br>Commercial                        | 23.231         | 48.790           | (25.559)                                       | (52,39)        |
| Komponen Bunga<br>Financing component          | 28.542         | 50.066           | (21.524)                                       | (42,99)        |
| Sewa<br>Rental                                 | 8.744          | 9.104            | (360)                                          | (3,95)         |
| Hotel<br>Hotel                                 | 13.992         | 14.679           | (687)                                          | (4,68)         |
| <b>Total Laba Kotor<br/>Total Gross Profit</b> | <b>867.286</b> | <b>1.415.475</b> | <b>(548.189)</b>                               | <b>(38,73)</b> |

## Beban Usaha dan Laba Usaha

Pada tahun 2025, jumlah beban usaha Perseroan tercatat sebesar Rp243,64 miliar, menurun 10,92% dari tahun sebelumnya sebesar Rp273,52 miliar. Penurunan ini disebabkan karena terjadinya penurunan pada beban penjualan dan beban pajak final, masing-masing sebesar 44,02% dan 35,25%.

## Operating Expenses and Operating Profit

In 2025, the Company's operating expenses were recorded at IDR 243.64 billion, a 10.92% decrease from IDR 273.52 billion in the previous year. This decrease was due to a 44.02% and 35.25% decrease in selling expenses and final tax expenses, respectively.

Seiring dengan jumlah beban usaha tersebut, maka laba usaha Perseroan pada tahun 2025 tercatat sebesar Rp623,65 miliar, menurun 45,39% jika dibandingkan dengan tahun 2024 sebesar Rp1,14 triliun.

In line with these operating expenses, the Company's operating profit in 2025 was recorded at IDR 623.65 billion, a 45.39% decrease compared to IDR 1.14 trillion in 2024

Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                                             | 2025    | 2024      | Pertumbuhan (Penurunan)<br>Increase (Decrease) |         |
|-------------------------------------------------------------------|---------|-----------|------------------------------------------------|---------|
|                                                                   |         |           | Rp                                             | %       |
| Beban penjualan<br>Selling expense                                | 46.756  | 83.524    | (36.768)                                       | (44,02) |
| Beban umum dan administrasi<br>General and administrative expense | 163.314 | 138.150   | 25.164                                         | 18,21   |
| Beban pajak final<br>Final tax expense                            | 33.570  | 51.844    | (18.274)                                       | (35,25) |
| Jumlah Beban Usaha<br>Total operating expenses                    | 243.640 | 273.518   | (29.878)                                       | (10,92) |
| Laba Usaha<br>Operating profit                                    | 623.646 | 1.141.957 | (518.311)                                      | (45,39) |



## Penghasilan (Beban) Lain-lain

Penghasilan lain-lain Perseroan pada tahun 2025 menurun sebesar Rp13,42 miliar atau 5,79% menjadi Rp218,41 miliar jika dibandingkan dengan tahun 2024 sebesar Rp231,83 miliar. Penurunan ini terutama dipengaruhi oleh penurunan nilai ekuitas pada laba bersih ventura bersama sebesar 80,44%.

## Other Income (Expenses)

The Company's other income in 2025 decreased by IDR 13.42 billion, or 5.79%, to IDR 218.41 billion, compared to IDR 231.83 billion in 2024. This decrease was primarily driven by an 80.44% decrease in equity value in joint venture net income.

Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                                                                                           | 2025     | 2024     | Pertumbuhan (Penurunan)<br>Increase (Decrease) |         |
|-----------------------------------------------------------------------------------------------------------------|----------|----------|------------------------------------------------|---------|
|                                                                                                                 |          |          | Rp                                             | %       |
| Pendapatan bunga<br>Interest income                                                                             | 50.687   | 74.781   | (24.094)                                       | (32,22) |
| Ekuitas pada laba bersih ventura bersama<br>Share in net profit of a joint venture                              | 2.424    | 12.395   | (9.971)                                        | (80,44) |
| Keuntungan (rugi) selisih kurs mata uang asing - Bersih<br>Gain (loss) in foreign exchange - net                | 880      | 1.208    | (328)                                          | (27,15) |
| Beban bunga<br>Interest expense                                                                                 | (24.630) | (38.477) | 13.847                                         | (35,99) |
| Keuntungan penjualan aset tetap<br>Gain in sale of property, plant and equipment                                | 176      | 336      | (160)                                          | (47,32) |
| Keuntungan kegiatan pengelolaan dan lain-lain - bersih<br>Gain in estate management operations and others - net | 188.868  | 181.584  | 7.284                                          | 4,01    |
| Penghasilan Lain-Lain - Bersih<br>Other income - net                                                            | 218.405  | 231.827  | (13.422)                                       | (5,79)  |

## Laba Sebelum Pajak dan Laba Tahun Berjalan

Pada tahun 2025, Perseroan telah mencatat penurunan laba sebelum pajak sebesar Rp531,73 miliar atau 38,71% dari tahun sebelumnya sebesar Rp1,37 triliun menjadi Rp842,05 miliar. Seiring dengan hal tersebut, maka laba tahun berjalan Perseroan mengalami penurunan pada tahun 2025 sebesar Rp533,68 miliar atau 39,99% menjadi Rp800,95 miliar jika dibandingkan dengan tahun 2024 sebesar Rp1,33 triliun.

## Profit Before Tax and Profit for the Year

In 2025, the Company recorded a decrease in profit before tax of IDR 531.73 billion, or 38.71%, from IDR 1.37 trillion in the previous year to IDR 842.05 billion. Consequently, the Company's profit for the year decreased by IDR 533.68 billion, or 39.99%, to IDR 800.95 billion in 2025, compared to IDR 1.33 trillion in 2024.

Selain itu, Perseroan pada tahun 2025 telah mencatat jumlah penghasilan komprehensif yang dapat diatribusikan kepada pemilik entitas induk sebesar Rp796,92 miliar, menurun 40,24% dari tahun sebelumnya sebesar Rp1,33 triliun. Dengan demikian, laba per saham dasar pada tahun 2025 turun 40,01% menjadi sebesar Rp16,60 dari tahun 2024 sebesar Rp27,67.

Furthermore, the Company recorded comprehensive income attributable to owners of the parent entity of IDR 796.92 billion in 2025, a 40.24% decrease from IDR 1.33 trillion in the previous year. Consequently, basic earnings per share in 2025 decreased by 40.01% to IDR 16.60, from IDR 27.67 in 2024.

Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                                                                                  | 2025     | 2024      | Pertumbuhan (Penurunan)<br>Increase (Decrease) |         |
|--------------------------------------------------------------------------------------------------------|----------|-----------|------------------------------------------------|---------|
|                                                                                                        |          |           | Rp                                             | %       |
| Laba sebelum pajak<br>Profit before tax                                                                | 842.051  | 1.373.784 | (531.733)                                      | (38,71) |
| Beban pajak kini<br>Current tax expense                                                                | (41.102) | (39.153)  | (1.949)                                        | 4,98    |
| Laba tahun berjalan<br>Profit for the year                                                             | 800.949  | 1.334.631 | (533.682)                                      | (39,99) |
| Jumlah laba tahun yang dapat diatribusikan kepada:<br>Total profit for the year attributable to:       |          |           |                                                |         |
| Kepada pemilik entitas induk<br>Owners of the parent company                                           | 800.308  | 1.333.658 | (533.350)                                      | (39,99) |
| Kepentingan non-pengendali<br>Non-controlling interests                                                | 641      | 973       | (332)                                          | (34,12) |
| Jumlah penghasilan komprehensif<br>Total comprehensive income                                          | 797.562  | 1.334.553 | (536.991)                                      | (40,24) |
| Jumlah penghasilan komprehensif yang dapat diatribusikan<br>Total comprehensive income attributable to |          |           |                                                |         |
| Kepada pemilik entitas induk<br>Owners of the parent company                                           | 796.923  | 1.333.579 | (536.656)                                      | (40,24) |
| Kepentingan non-pengendali<br>Non-controlling interests                                                | 640      | 973       | (333)                                          | (34,22) |
| Laba per Saham Dasar (dalam rupiah)<br>Basic Earnings per Share (full rupiah)                          | 16,60    | 27,67     | (11)                                           | (40,01) |

## Laporan Arus Kas Konsolidasian

### Consolidated Statement of Cash Flow

Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                                                                                                  | 2025        | 2024      | Pertumbuhan (Penurunan)<br>Increase (Decrease) |          |
|------------------------------------------------------------------------------------------------------------------------|-------------|-----------|------------------------------------------------|----------|
|                                                                                                                        |             |           | Rp                                             | %        |
| Kas Bersih Diperoleh dari Aktivitas Operasi<br>Net Cash Provided by Operating Activities                               | 23.277      | 748.392   | (725.115)                                      | (96,89)  |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Investasi<br>Net Cash Used in Investing Activities               | 501.353     | (515.788) | 1.017.141                                      | (197,20) |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan<br>Net Cash Provided by (Used in) Financing Activities | (1.907.984) | 498.977   | (2.406.961)                                    | (482,38) |
| Kenaikan Bersih Kas dan Setara Kas<br>Net Increase in Cash and Cash Equivalents                                        | (1.383.354) | 731.581   | (2.114.935)                                    | (289,09) |
| Kas dan Setara Kas Awal Tahun<br>Cash and Cash Equivalents at the Beginning of the Year                                | 1.759.472   | 1.026.683 | 732.789                                        | 71,37    |
| Kas dan Setara Kas Akhir Tahun<br>Cash and Cash Equivalents at the End of the Year                                     | 376.998     | 1.759.472 | (1.382.474)                                    | (78,57)  |

Pada tahun 2025, Perseroan telah mencatat jumlah kas dan setara kas pada akhir tahun sebesar Rp377 miliar, turun 78,57% dari awal tahun sebesar Rp1,76 triliun.

In 2025, the Company recorded cash and cash equivalents at the end of the year of IDR 377 billion, a 78.57% decrease from IDR 1.76 trillion at the beginning of the year.



### Kas Bersih yang Diperoleh dari Aktivitas Operasi

Pada tahun 2025, Perseroan telah mencatat kas bersih yang diperoleh dari aktivitas operasi sebesar Rp23,28 miliar, menurun 96,89% dari tahun sebelumnya sebesar Rp748,39 miliar. Penurunan ini seiring dengan adanya penurunan pada kas bersih dihasilkan dari operasi sebesar 59,77%.

### Net Cash Provided by Operating Activities

In 2025, the Company recorded net cash provided by operating activities of IDR 23.28 billion, a 96.89% decrease from IDR 748.39 billion in the previous year. This decrease was in line with a 59.77% decrease in net cash provided by operations.

Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                                                                                                       | 2025      | 2024        | Pertumbuhan (Penurunan)<br>Increase (Decrease) |         |
|-----------------------------------------------------------------------------------------------------------------------------|-----------|-------------|------------------------------------------------|---------|
|                                                                                                                             |           |             | Rp                                             | %       |
| Penerimaan dari pelanggan<br>Cash receipts from customers                                                                   | 1.255.162 | 2.167.560   | (912.398)                                      | (42,09) |
| Pembayaran kepada kontraktor, pemasok, karyawan dan lain-lain<br>Cash paid to contractors, suppliers, employees, and others | (848.814) | (1.157.506) | 308.692                                        | (26,67) |
| Kas bersih dihasilkan dari operasi<br>Net cash generated from operations                                                    | 406.348   | 1.010.054   | (603.706)                                      | (59,77) |
| Pembayaran untuk pembelian tanah<br>Payment for acquisitions of land                                                        | (310.475) | (173.575)   | (136.900)                                      | 78,87   |
| Pembayaran pajak final<br>Final tax paid                                                                                    | (27.177)  | (45.392)    | 18.215                                         | (40,13) |
| Pembayaran pajak penghasilan<br>Income tax paid                                                                             | (45.417)  | (42.695)    | (2.722)                                        | 6,38    |
| Kas Bersih Diperoleh dari Aktivitas Operasi<br>Net Cash Provided by Operating Activities                                    | 23.277    | 748.392     | (725.115)                                      | (96,89) |

### Kas Bersih yang Diperoleh dari (Digunakan untuk) Aktivitas Investasi

Kas bersih yang diperoleh dari aktivitas investasi pada tahun 2025 sebesar Rp501,35 miliar, sedangkan kas bersih yang digunakan untuk aktivitas investasi pada tahun 2024 sebesar Rp515,79 miliar. Perseroan pada tahun 2025 tidak memiliki pembayaran liabilitas atas perolehan properti investasi dan perolehan properti investasi. Disamping itu, Perseroan menerima atas pencairan investasi pada tahun 2025 sebesar Rp501,08 miliar.

### Net Cash Provided by (Used in) Investing Activities

Net cash provided by investing activities in 2025 stood at IDR 501.35 billion, while net cash used in investing activities in 2024 was IDR 515.79 billion. In 2025, the Company had no payment obligations for the acquisition of investment properties or the acquisition of investment properties. In addition, the Company received proceeds from investment redemptions of IDR 501.08 billion in 2025.

Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                                                                                                                                  | 2025     | 2024      | Pertumbuhan (Penurunan)<br>Increase (Decrease) |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|------------------------------------------------|----------|
|                                                                                                                                                        |          |           | Rp                                             | %        |
| Pendapatan bunga<br>Interest received                                                                                                                  | 53.134   | 72.332    | (19.198)                                       | (26,54)  |
| Penerimaan dividen<br>Dividend received                                                                                                                | 393      | 0         | 393                                            | 100,00   |
| Hasil penjualan aset tetap<br>Proceeds from sale of property, plant and equipment                                                                      | 176      | 1.096     | (920)                                          | (83,85)  |
| Perolehan aset hak-guna<br>Acquisition of right-of-use assets                                                                                          | (150)    | (507)     | 357                                            | (70,41)  |
| Pembayaran liabilitas atas perolehan properti investasi<br>Payment of liabilities for acquisition of investment properties                             | -        | (1.197)   | 1.197                                          | (100,00) |
| Pembayaran liabilitas atas perolehan properti investasi aset tetap<br>Payment of liabilities arising from acquisition of property, plant and equipment | (3.600)  | (6.872)   | 3.272                                          | (47,62)  |
| Perolehan properti investasi<br>Additions to investment properties                                                                                     | -        | (18.887)  | 18.887                                         | (100,00) |
| Perolehan aset tetap<br>Acquisitions of property, plant and equipment                                                                                  | (49.680) | (65.636)  | 15.956                                         | (24,31)  |
| Penerimaan atas pencairan (pembayaran atas Penempatan) investasi<br>Receipt of disbursement (payment for Placement) of investment                      | 501.080  | (496.117) | 997.197                                        | (201,00) |
| Kas Bersih Digunakan untuk Aktivitas Investasi<br>Net Cash Used in Investing Activities                                                                | 501.353  | (515.788) | 1.017.141                                      | (197,20) |

### Kas Bersih yang Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan

Pada tahun 2025, Perseroan telah mencatat kas bersih yang digunakan untuk aktivitas pendanaan sebesar Rp1,91 triliun, sedangkan kas bersih yang diperoleh dari aktivitas pendanaan pada tahun 2024 sebesar Rp498,98 miliar. Nilai kas bersih pada tahun 2025 terutama dipengaruhi karena perseroan memiliki pembayaran utang bank jangka pendek, pembayaran dividen dan pembayaran bunga.

### Net Cash Provided by (Used in) Financing Activities

In 2025, the Company recorded net cash used in financing activities of IDR 1.91 trillion, while net cash provided by financing activities in 2024 was IDR 498.98 billion. The net cash value in 2025 was primarily influenced by the Company's repayment of short-term bank loans, dividend payments, and interest payments.



Dalam jutaan Rupiah  
In million Rupiah

| Uraian<br>Description                                                                                                                            | 2025        | 2024    | Pertumbuhan (Penurunan)<br>Increase (Decrease) |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------|------------------------------------------------|----------|
|                                                                                                                                                  |             |         | Rp                                             | %        |
| Penerimaan (Pembayaran) utang bank jangka pendek<br>Receipt of short-term bank loan                                                              | (500.000)   | 500.000 | (1.000.000)                                    | (200,00) |
| Dividen oleh entitas anak yang menjadi bagian kepentingan nonpengendali<br>Dividends from subsidiaries attributable to non-controlling interests | (911)       | (445)   | (466)                                          | 104,72   |
| Pembayaran untuk liabilitas sewa<br>Payment for lease liabilities                                                                                | (578)       | (578)   | 0                                              | 0,00     |
| Pembayaran dividen<br>Dividen payments                                                                                                           | (1.397.745) | -       | (1.397.745)                                    | (100,00) |
| Pembayaran bunga<br>Interest payment                                                                                                             | (8.750)     | -       | (8.750)                                        | (100,00) |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan<br>Net cash provided by (used in) financing activities                           | (1.907.984) | 498.977 | (2.406.961)                                    | (482,38) |

## Rasio Keuangan Penting

### Key Financial Ratios

| Rasio Keuangan<br>Financial Ratio                                | 2025     | 2024   |
|------------------------------------------------------------------|----------|--------|
| <b>Rasio Profitabilitas (%)</b><br><b>Profitability Ratio</b>    |          |        |
| Rasio Laba Bersih terhadap Aset<br>Return on Assets              | 11,24    | 16,16  |
| Rasio Laba Bersih terhadap Ekuitas<br>Return on Equity           | 12,10    | 18,49  |
| <b>Likuiditas (%)</b><br><b>Liquidity</b>                        |          |        |
| Rasio Lancar<br>Current Ratio                                    | 1.173,59 | 633,75 |
| <b>Solvabilitas (%)</b><br><b>Solvency Ratio</b>                 |          |        |
| Rasio Liabilitas terhadap Aset<br>Liabilities to Assets Ratio    | 7,14     | 12,60  |
| Rasio Liabilitas terhadap Ekuitas<br>Liabilities to Equity Ratio | 7,69     | 14,42  |

## Kemampuan Membayar Utang

### Debt Repayment Capacity

Kemampuan Perseroan dalam memenuhi kewajiban keuangan, baik utang jangka pendek maupun utang jangka panjang, dievaluasi melalui analisis rasio-rasio keuangan yakni rasio likuiditas dan solvabilitas, serta perbandingannya selama dua tahun terakhir sebagaimana diuraikan pada tabel di bawah ini:

The Company's ability to meet financial obligations, both short-term debt and long-term debt, is evaluated through an analysis of financial ratios, namely liquidity and solvency ratios, and their comparison over the last two years as described in the table below:

| Uraian<br>Description                                            | 2025     | 2024   |
|------------------------------------------------------------------|----------|--------|
| <b>Likuiditas (%)</b><br><b>Liquidity</b>                        |          |        |
| Rasio Lancar<br>Current Ratio                                    | 1.173,59 | 633,75 |
| <b>Solvabilitas (%)</b><br><b>Solvency</b>                       |          |        |
| Rasio Liabilitas terhadap Aset<br>Liabilities to Assets Ratio    | 7,14     | 12,60  |
| Rasio Liabilitas terhadap Ekuitas<br>Liabilities to Equity Ratio | 7,69     | 14,42  |

Perseroan senantiasa mengelola risiko likuiditas secara disiplin untuk menjaga stabilitas kinerja keuangan, antara lain melalui pemantauan dan pembaruan profil jatuh tempo pinjaman dan berbagai sumber pendanaan, serta memastikan kecukupan saldo kas. Tingkat likuiditas mencerminkan kemampuan Perseroan dalam memenuhi liabilitas jangka pendek dengan memanfaatkan aset lancar, yang diukur dengan membandingkan aset lancar terhadap liabilitas jangka pendek pada periode tertentu. Pada tahun 2025, rasio likuiditas Perseroan tercatat sebesar 1.173,59%, yang menunjukkan posisi likuiditas yang kuat dan kemampuan yang baik dalam memenuhi kewajiban jangka pendek.

The Company actively manages liquidity risk to maintain stable financial performance, including by monitoring and updating the maturity profile of loans and various funding sources, and ensuring adequate cash balances. The liquidity level reflects the Company's ability to meet short-term liabilities by utilizing current assets, as measured by comparing current assets to short-term liabilities for a specific period. In 2025, the Company's liquidity ratio was recorded at 1,173.59%, indicating a strong liquidity position and a strong ability to meet short-term obligations.

Selain likuiditas, Perseroan juga memantau rasio solvabilitas untuk menilai kemampuan dalam memenuhi seluruh liabilitas dengan dukungan aset maupun ekuitas. Pengukuran solvabilitas dilakukan melalui dua pendekatan, yaitu perbandingan total liabilitas terhadap total aset (solvabilitas aset) serta perbandingan total liabilitas terhadap total ekuitas (solvabilitas ekuitas). Berdasarkan perhitungan tahun 2025, rasio solvabilitas aset dan solvabilitas ekuitas masing-masing tercatat sebesar 7,14% dan 7,69%, yang mengindikasikan struktur permodalan yang sehat serta kapasitas Perseroan yang tetap memadai dalam memenuhi kewajiban jangka pendek maupun jangka panjang.

Besides liquidity, the Company also monitors the solvency ratio to assess its ability to meet all liabilities with the support of assets and equity. Solvency is measured using two approaches: the ratio of total liabilities to total assets (asset solvency) and the ratio of total liabilities to total equity (equity solvency). Based on calculations for 2025, the asset solvency and equity solvency ratios were recorded at 7.14% and 7.69%, respectively, indicating a healthy capital structure and the Company's continued adequate capacity to meet both short-term and long-term obligations.



## Tingkat Kolektibilitas Piutang Accounts Receivable Collectibility Level

Tingkat kolektibilitas piutang menjadi salah satu indikator utama dalam menilai kualitas aset dan efektivitas pengelolaan modal kerja Perseroan, khususnya dalam memastikan arus kas operasional tetap terjaga. Perseroan memantau kolektibilitas secara berkala untuk mengukur ketepatan waktu pembayaran pelanggan, mengidentifikasi sejak dini potensi keterlambatan, serta menetapkan langkah tindak lanjut yang proporsional sesuai profil risiko masing-masing debitur.

Dalam pengelolaannya, Perseroan menerapkan pengendalian melalui evaluasi awal kelayakan pelanggan, penetapan syarat pembayaran yang sesuai, serta pemantauan umur piutang (aging) sebagai dasar pengambilan keputusan penagihan. Upaya ini didukung oleh koordinasi intensif antara fungsi pemasaran, keuangan, dan penagihan guna memastikan penyelesaian kewajiban berjalan tepat waktu, sekaligus menjaga hubungan komersial yang sehat dengan pelanggan.

The level of receivables collectibility is a key indicator in assessing the quality of assets and the effectiveness of the Company's working capital management, particularly in ensuring operational cash flow is maintained. The Company regularly monitors collectibility to gauge the timeliness of customer payments, identify potential delays early, and establish proportionate follow-up measures according to each debtor's risk profile.

In its management, the Company implements controls through initial customer eligibility evaluations, establishing appropriate payment terms, and monitoring receivables aging as a basis for collection decisions. These efforts are supported by intensive coordination between marketing, finance, and collections functions to ensure timely settlement of obligations while maintaining healthy commercial relationships with customers.



## Struktur Modal Capital Structure

### Kebijakan Struktur Modal dan Dasar Penentuan Kebijakan Struktur Modal

Kebijakan Perseroan dalam mengelola struktur permodalan dijalankan dengan berpedoman pada ketentuan serta peraturan perundang-undangan yang berlaku. Perseroan senantiasa menjaga struktur modal yang optimal agar mampu mendukung keberlanjutan usaha dalam jangka panjang, sekaligus menciptakan nilai tambah melalui peningkatan imbal hasil dan manfaat bagi pemegang saham.

### Capital Structure Policy and Basis for Determining Capital Structure Policy

The Company's capital structure management policy is implemented in accordance with applicable laws and regulations. The Company consistently maintains an optimal capital structure to support long-term business sustainability while creating added value through increased returns and benefits for shareholders.

Dalam pelaksanaannya, Perseroan mengelola struktur modal secara *prudent* dengan mempertimbangkan kebutuhan pendanaan di masa mendatang serta efektivitas penggunaan modal. Pertimbangan tersebut mencakup capaian dan proyeksi profitabilitas, proyeksi arus kas operasional, rencana belanja modal, serta evaluasi atas peluang investasi strategis yang dinilai dapat memperkuat kinerja dan pertumbuhan Perseroan.

## Rincian Struktur Modal

Struktur modal merupakan komposisi pendanaan Perseroan yang menggambarkan proporsi antara liabilitas dan ekuitas. Liabilitas mencakup kewajiban jangka pendek dan jangka panjang, sedangkan ekuitas terutama terdiri dari modal disetor serta laba ditahan.

Pada tahun 2025, struktur modal Perseroan terdiri atas 7,14% liabilitas dan 92,86% ekuitas. Sedangkan pada tahun 2024 struktur modal Perseroan tercatat sebesar 12,607% liabilitas dan 87,40% ekuitas.

In its implementation, the Company manages its capital structure prudently, taking into account future funding needs and the effectiveness of capital utilization. These considerations include profitability achievements and projections, operational cash flow projections, capital expenditure plans, and an evaluation of strategic investment opportunities deemed to strengthen the Company's performance and growth.

## Capital Structure Details

Capital structure is the composition of the Company's funding, reflecting the proportion of liabilities and equity. Liabilities include short-term and long-term obligations, while equity primarily consists of paid-in capital and retained earnings.

In 2025, the Company's capital structure consisted of 7.14% liabilities and 92.86% equity. Meanwhile, in 2024, the Company's capital structure was recorded at 12.607% liabilities and 87.40% equity.

| Uraian<br>Description                                                 | 2025             |                                | 2024             |                                | Pertumbuhan (Penurunan)<br>Increase (Decrease) |                |
|-----------------------------------------------------------------------|------------------|--------------------------------|------------------|--------------------------------|------------------------------------------------|----------------|
|                                                                       | Jumlah<br>Total  | Kontribusi (%)<br>Contribution | Jumlah<br>Total  | Kontribusi (%)<br>Contribution | Rp                                             | %              |
| Jumlah Liabilitas<br>Total Liabilities                                | 508.540          | 7,14                           | 1.040.176        | 12,60                          | (531.636)                                      | (51,11)        |
| Jumlah Ekuitas<br>Total Equity                                        | 6.613.408        | 92,86                          | 7.214.502        | 87,40                          | (601.094)                                      | (8,33)         |
| <b>Jumlah Liabilitas dan Ekuitas<br/>Total Liabilities and Equity</b> | <b>7.121.948</b> | <b>100,00</b>                  | <b>8.254.678</b> | <b>100,00</b>                  | <b>(1.132.730)</b>                             | <b>(13,72)</b> |

## Ikatan Material untuk Investasi Barang Modal Material Commitments for Capital Expenditure Investment

Perseroan tidak memiliki ikatan material untuk investasi barang modal sepanjang tahun 2025.

Throughout 2025, the Company did not have any material commitments for capital expenditure investments.





## Realisasi Investasi Barang Modal

### Realization of Capital Expenditure Investments

Perseroan melaksanakan investasi untuk mendukung pelaksanaan proyek-proyek strategis sekaligus mendorong pengembangan kegiatan usaha. Dalam setiap keputusan investasi, Perseroan menerapkan prinsip kecermatan dan kehati-hatian agar alokasi belanja modal tetap selaras dengan visi Perseroan dalam meningkatkan pendapatan usaha.

The Company undertakes investments to support strategic projects and encourage business development. In every investment decision, the Company applies the principles of prudence and caution to ensure that capital expenditure allocations remain aligned with the Company's vision of increasing operating revenue.

Realisasi investasi barang modal pada tahun 2025 tercatat lebih tinggi 456,47% dibandingkan tahun sebelumnya, yaitu sebesar Rp64,11 miliar dari tahun 2024 sebesar Rp11,52 miliar.

Capital goods investment realization in 2025 was recorded at 456,47% higher than the previous year, reaching IDR 64.11 billion, compared to IDR 11.52 billion in 2024.

| Jenis Barang Modal<br>Type of Capital Goods                          | Nilai Investasi (Rp Juta)<br>Investment Value (Rp million) |               | Pertumbuhan (Penurunan)<br>Increase (Decrease) |               |
|----------------------------------------------------------------------|------------------------------------------------------------|---------------|------------------------------------------------|---------------|
|                                                                      | 2025                                                       | 2024          | Rp                                             | %             |
| Tanah<br>Land                                                        | 4.739                                                      | -             | 4.739                                          | 100,00        |
| Bangunan<br>Building                                                 | 47.050                                                     | 2.850         | 44.200                                         | 1550,88       |
| Kendaraan<br>Vehicle                                                 | 6.506                                                      | 5.406         | 1.100                                          | 20,35         |
| Peralatan Kantor<br>Office equipment                                 | 5.810                                                      | 3.264         | 2.546                                          | 78,00         |
| Instalasi Pengolahan Air<br>Water treatment installation             | -                                                          | -             | -                                              | -             |
| Instalasi Pengolahan Air Limbah<br>Wastewater treatment installation | -                                                          | -             | -                                              | -             |
| <b>Jumlah<br/>Total</b>                                              | <b>64.105</b>                                              | <b>11.520</b> | <b>52.585</b>                                  | <b>456,47</b> |

## Informasi dan Fakta Material yang Terjadi Setelah Tanggal Laporan Akuntan

### Material Information and Facts Occurring after the Accountant Report Date

Tidak terdapat kejadian, informasi, maupun fakta material yang muncul setelah tanggal laporan akuntan pada tahun 2025. Dengan demikian, tidak ada hal yang perlu diungkapkan terkait potensi dampak terhadap kinerja Perseroan maupun profil risiko usaha pada periode mendatang.

There were no material events, information, or facts that emerged after the accountant's report date in 2025. Therefore, there is nothing to disclose regarding the potential impact on the Company's performance or business risk profile in the coming period.

## Prospek Usaha

### Business Prospects

Prospek usaha Perseroan dinilai tetap konstruktif, sejalan dengan kebutuhan berkelanjutan terhadap lahan industri berkualitas, percepatan ekonomi digital, serta penguatan basis manufaktur dan logistik di koridor timur Jakarta. Prospek tersebut juga ditopang oleh karakter kawasan Kota Deltamas yang terintegrasi (industri-hunian-komersial) sehingga mampu membentuk ekosistem yang mendukung keberlanjutan permintaan, baik dari sisi investor industri maupun pengguna akhir.

Dari perspektif makro, lingkungan ekonomi global yang cenderung moderat dan masih diwarnai ketidakpastian mendorong pelaku usaha untuk lebih selektif dalam ekspansi, namun tidak menghilangkan kebutuhan investasi pada sektor-sektor yang bersifat struktural terutama sektor digital. Dalam konteks ini, Perseroan memiliki peluang untuk menangkap permintaan yang relatif resilien, terutama dari industri yang berorientasi pasar domestik dan industri berbasis teknologi yang memerlukan standar utilitas dan keamanan tinggi.

Di tingkat nasional, ketahanan konsumsi domestik dan kesinambungan agenda pembangunan pemerintah menjadi faktor penopang aktivitas investasi dan ekspansi usaha. Kondisi tersebut memperkuat prospek pengembangan kawasan industri, khususnya di wilayah yang memiliki aksesibilitas baik, kedekatan dengan pusat konsumsi, serta konektivitas logistik yang memadai. Dengan *positioning* Kota Deltamas di kawasan Cikarang, Perseroan berada pada jalur strategis untuk melayani permintaan lahan industri dan kebutuhan pendukungnya.

Pada segmen industri, prospek utama Perseroan didorong oleh tren permintaan lahan dari tenant yang membutuhkan kawasan dengan kepastian infrastruktur, serta layanan kawasan yang andal. Potensi permintaan meningkat terutama berasal dari sektor *data center* dan ekosistemnya seiring pertumbuhan kebutuhan komputasi, penyimpanan data, dan layanan digital. Arah ini membuat diferensiasi berbasis kesiapan utilitas, keandalan pasokan, dan standar keamanan kawasan menjadi semakin penting dalam memenangkan kompetisi.

Pada segmen hunian, prospek Perseroan erat kaitannya dengan perkembangan penyerapan tenaga kerja, pembentukan rumah tangga baru, serta kebutuhan perumahan yang dekat dengan pusat aktivitas industri. Kota Deltamas yang mengusung konsep kota mandiri memberi peluang untuk mengembangkan produk hunian yang menyesuaikan profil permintaan, baik untuk *end-user* maupun segmen yang mengikuti pertumbuhan populasi pekerja di sekitar kawasan. Penguatan fasilitas publik dan konektivitas internal kawasan juga berpotensi meningkatkan daya tarik hunian serta memperluas pasar yang dapat dijangkau.

The Company's business prospects are considered positive, in line with the ongoing demand for quality industrial land, the acceleration of the digital economy, and the strengthening of the manufacturing and logistics base in the eastern corridor of Jakarta. These prospects are also supported by the integrated character of the Kota Deltamas area (industrial, residential, and commercial), which has created an ecosystem that supports sustainable demand from both industrial investors and end-users.

From a macro perspective, the moderate and uncertain global economic environment is encouraging businesses to be more selective in their expansion, however, this does not reduce the need for investment in structural sectors, especially the digital sector. In this context, the Company has the opportunity to capture relatively resilient demand, particularly from domestic market-oriented and technology-based industries that require high utility and safety standards.

At the national level, resilient domestic consumption and the continuity of the government's development agenda are factors supporting investment activity and business expansion. These conditions strengthen the prospects for industrial estate development, particularly in areas with good accessibility, proximity to consumer centers, and adequate logistics connectivity. With Kota Deltamas's *positioning* in the Cikarang area, the Company is strategically positioned to serve the demand for industrial land and its supporting needs.

In the industrial segment, the Company's primary prospects are driven by the trend in land demand from tenants seeking areas with secure infrastructure and reliable services. Potential demand increases primarily from the data center sector and its ecosystem, in line with the growing need for computing, data storage, and digital services. This trend makes differentiation based on utility readiness, supply reliability, and area security standards increasingly crucial for winning the competition.

In the residential segment, the Company's prospects are closely linked to the growth in employment, the formation of new households, and the need for housing close to industrial activity centers. Kota Deltamas, with its independent city concept, provides an opportunity to develop residential products that align with demand profiles, both for end-users and segments that follow the growth of the surrounding working population. Strengthening public facilities and internal connectivity also has the potential to increase residential appeal and expand the reach of the market.





Selain faktor fundamental tersebut, prospek segmen hunian juga didukung oleh kebijakan pemerintah melalui insentif Pajak Pertambahan Nilai Ditanggung Pemerintah (PPN DTP) untuk pembelian rumah. Kebijakan ini diharapkan dapat meningkatkan daya beli masyarakat dan mendorong percepatan penjualan properti, khususnya pada segmen rumah tapak, sehingga memberikan peluang bagi Perseroan untuk meningkatkan kinerja penjualan di tengah dinamika pasar yang masih berkembang.

Pada segmen komersial, prospek pertumbuhan ditopang oleh peningkatan aktivitas kawasan, bertambahnya penghuni, serta kebutuhan layanan ritel dan jasa penunjang bisnis. Pengembangan fasilitas komersial yang terkursi selaras dengan pola mobilitas dan preferensi pengguna kawasan dapat meningkatkan tingkat kunjungan (*traffic*) serta memperkuat ekosistem "*live-work-play*". Dengan demikian, segmen komersial dapat berfungsi sebagai penguat nilai kawasan sekaligus kontributor pendapatan yang semakin relevan dalam jangka menengah.

Perseroan juga memiliki peluang untuk memperkuat *value proposition* melalui pengembangan layanan kawasan yang semakin berorientasi kualitas, seperti pengelolaan lingkungan, keamanan terpadu, dan peningkatan standar pengelolaan utilitas. Dalam pasar kawasan industri yang kian kompetitif, keputusan tenant tidak semata berbasis harga lahan, tetapi juga *total cost of operation*, kepastian layanan, serta reputasi pengelola kawasan. Karena itu, penguatan layanan kawasan berperan sebagai faktor diferensiasi yang dapat meningkatkan daya saing sekaligus menjaga loyalitas tenant.

In addition to these fundamental factors, the prospects for the residential segment are also supported by government policies through incentives for Government-Borne Value Added Tax (PPN DTP) for home purchases. This policy is expected to increase public purchasing power and accelerate property sales, particularly in the landed housing segment, thus providing the Company with an opportunity to improve sales performance amidst the evolving market dynamics.

In the commercial segment, growth prospects are supported by increased area activity, increased occupancy, and the need for retail and business support services. The development of curated commercial facilities aligned with the mobility patterns and preferences of area users can increase traffic and strengthen the "*live-work-play*" ecosystem. Thus, the commercial segment can serve as a valuable asset for the area and contribute to increasingly relevant revenue in the medium term.

The Company may strengthen its value proposition through the development of increasingly quality-oriented area services, such as environmental management, integrated security, and improved utility management standards. In an increasingly competitive industrial area market, tenant decisions are not solely based on land price, but also on the total cost of operation, service assurance, and the reputation of the area manager. Therefore, strengthening area services serves as a differentiating factor that can increase competitiveness while maintaining tenant loyalty.

## Aspek Pemasaran

### Marketing Aspect

#### Strategi Pemasaran

Dalam rangka memperkuat daya saing di tengah pasar properti yang kian kompetitif, Perseroan menetapkan dan mengimplementasikan rangkaian strategi pemasaran yang terarah untuk menjangkau berbagai segmen utama industri, hunian, dan komersial. Melalui pendekatan yang disesuaikan dengan karakteristik masing-masing segmen, Perseroan menargetkan peningkatan penjualan sekaligus penguatan posisi di pasar properti.

#### Strategi pemasaran segmen industri

Untuk segmen industri, Perseroan menjalankan kegiatan pemasaran yang berfokus pada perluasan jangkauan calon pelanggan dan penguatan kredibilitas produk, melalui:

1. Partisipasi dalam pameran sebagai sarana promosi produk industri.
2. Pemanfaatan referensi dari pelanggan eksisting sebagai strategi berbasis relasi dan kepercayaan.
3. Penayangan iklan pada berbagai kanal media guna meningkatkan visibilitas produk.
4. Pengembangan kemitraan dengan agen penjualan eksternal untuk memperluas jaringan pemasaran.

#### Strategi Pemasaran Segmen Hunian dan Komersial

Sementara itu, pada segmen hunian dan komersial, Perseroan mengedepankan strategi pemasaran yang lebih intensif dan langsung menyasar calon pembeli, antara lain:

1. Keikutsertaan dalam eksibisi untuk memperluas eksposur produk hunian dan komersial.
2. Pelaksanaan *open table* sebagai media pengenalan produk kepada calon pembeli.
3. Aktivitas *canvassing* untuk mengidentifikasi serta menjangkau prospek pembeli potensial.
4. Pemanfaatan referensi dari pelanggan yang sudah ada sebagai penguatan reputasi dan perluasan pasar.
5. Pemasangan iklan melalui media konvensional maupun media digital untuk menjangkau audiens yang lebih luas.

#### Fasilitas Pendukung Pemasaran

Selain strategi pemasaran per segmen, Perseroan juga menyediakan berbagai fasilitas guna mempermudah calon pelanggan memperoleh informasi dan melakukan kunjungan, meliputi:

#### Marketing Strategy

In an effort to strengthen competitiveness in the increasingly competitive property market, the Company has established and implemented a series of targeted marketing strategies to reach various key industrial, residential and commercial segments. Through an approach tailored to the characteristics of each segment, the Company targets increased sales while strengthening its position in the property market.

#### Industrial Segment Marketing Strategy

For the industrial segment, the Company carries out marketing activities focused on expanding the reach of potential customers and strengthening product credibility, through:

1. Participating in exhibitions as a means of promoting industrial products.
2. Utilizing references from existing customers as a relationship- and trust-based strategy.
3. Advertising on various media channels to increase product visibility.
4. Developing partnerships with external sales agents to expand the marketing network.

#### Residential and Commercial Segment Marketing Strategy

In the residential and commercial segments, the Company prioritizes a more intensive marketing strategy that directly targets potential buyers, including:

1. Participating in exhibitions to expand exposure for residential and commercial products.
2. Holding open tables as a means of introducing products to potential buyers.
3. Canvassing activities to identify and network with prospective potential buyers.
4. Utilizing references from existing customers to strengthen reputation and expand market share.
5. Advertising through conventional and digital media to reach a wider audience.

#### Marketing Support Facilities

In addition to segment-based marketing strategies, the Company also provides various facilities to facilitate potential customers in obtaining information and making visits, including:



1. Kantor pemasaran yang beroperasi setiap hari untuk melayani kunjungan calon pelanggan.
2. Situs web Perseroan yang dapat diakses sebagai kanal informasi resmi.
3. Fasilitas tur virtual 360 derajat untuk memberikan pengalaman peninjauan lokasi secara daring.
4. Penyediaan e-brosur yang memuat informasi produk dan layanan Perseroan.

## Pangsa Pasar

Perseroan mengembangkan dan mengelola kawasan terpadu Kota Deltamas yang berlokasi di Cikarang Pusat, Kabupaten Bekasi, Jawa Barat, dengan total area mencapai sekitar ±3.200 hektare. Kawasan ini dirancang sebagai ekosistem terintegrasi yang menggabungkan fungsi industri, hunian, dan komersial dalam satu kawasan yang saling mendukung.

Dalam mengelola ketiga segmen tersebut, Perseroan menerapkan strategi pengembangan yang disesuaikan dengan karakteristik dan dinamika masing-masing pasar. Pendekatan ini memungkinkan Perseroan untuk merespons kebutuhan tenant industri, penghuni, maupun pelaku usaha secara lebih tepat sasaran, sekaligus memperkuat posisi kawasan sebagai destinasi terpadu bagi aktivitas bisnis dan kehidupan sehari-hari.

## Segmen Industri

Pada segmen industri, Perseroan memprioritaskan penyediaan infrastruktur yang mendukung operasional pelanggan, termasuk aktivitas manufaktur, distribusi, hingga logistik. Sejalan dengan meningkatnya aktivitas ekonomi dan kebutuhan fasilitas berbasis teknologi, permintaan lahan industri di kawasan GILC, khususnya untuk industri *data center*, turut menguat seiring percepatan transformasi digital, penetrasi internet, dan meningkatnya pemanfaatan kecerdasan buatan (AI). Perseroan juga berkontribusi terhadap penguatan konektivitas wilayah Cikarang Pusat, di mana penambahan akses jalan tol menuju kawasan Deltamas diharapkan semakin mempermudah mobilitas masyarakat dan pelanggan. Selain itu, operasional jalan layang di dalam kawasan turut meningkatkan efisiensi pergerakan barang dan manusia, sehingga kawasan menjadi lebih strategis untuk menunjang aktivitas logistik dan distribusi.

1. A marketing office that operates daily to serve prospective customers.
2. The Company's website, accessible as an official information channel.
3. A 360-degree virtual tour facility to provide an online site inspection experience.
4. Provision of e-brochures containing information on the Company's products and services.

## Market Share

The Company develops and manages the Kota Deltamas integrated development located in Central Cikarang, Bekasi Regency, West Java, with a total area of approximately 3,200 hectares. This area is designed as an integrated ecosystem that combines industrial, residential, and commercial functions in one mutually supportive area.

In managing these three segments, the Company implements a development strategy adjusted to the characteristics and dynamics of each market. This approach enables the Company to respond to the needs of industrial tenants, residents, and business owners more precisely, while strengthening the area's position as an integrated destination for business activities and daily life.

## Industrial Segment

In the industrial segment, the Company prioritizes the provision of infrastructure that supports customer operations, including manufacturing, distribution, and logistics. In line with increasing economic activity and the need for technology-based facilities, demand for industrial land in the GILC area, particularly for the data center industry, has also strengthened along with the acceleration of digital transformation, internet penetration, and the increasing use of artificial intelligence (AI). The Company also contributes to strengthening connectivity in the Central Cikarang area, where the addition of toll road access to the Deltamas area is expected to further facilitate mobility for residents and customers. Furthermore, the operation of flyovers within the area contributes to increasing the efficiency of the movement of goods and people, making the area more strategically located to support logistics and distribution activities.

## Segmen Hunian dan Komersial

Perseroan terus memperluas dan meningkatkan daya tarik segmen hunian dan komersial untuk memperkuat Kota Deltamas sebagai kota terpadu yang nyaman. Pada segmen hunian, Perseroan menawarkan produk hunian modern dengan harga yang kompetitif, terutama menyasar konsumen yang bekerja di kawasan industri maupun area sekitar Deltamas. Tingginya kebutuhan hunian di kawasan tersebut didukung oleh stabilitas pertumbuhan ekonomi, kualitas infrastruktur, serta perkembangan aktivitas komersial yang semakin lengkap di dalam kawasan.

Sementara pada segmen komersial, Perseroan menyediakan lahan dan properti untuk menunjang kebutuhan bisnis, seperti *commercial lot*, ruko, dan fasilitas pusat aktivitas yang mendukung ekosistem industri sekaligus kebutuhan penghuni. Seiring prospek ekonomi yang terus bertumbuh dan luasnya potensi pasar, pengembangan area komersial terus dilanjutkan, termasuk dengan hadirnya AEON Mall Deltamas yang beroperasi sebagai AEON Mall terbesar di Asia Tenggara, serta J-Golf yang menjadi *driving range* pertama di kawasan Kota Deltamas. Kehadiran fasilitas-fasilitas tersebut memperkuat daya tarik kawasan sebagai ruang publik dan pusat aktivitas, sekaligus mendukung konsep *live, work, and play* bagi para penghuni dan pengguna kawasan. Dengan portofolio tiga segmen usaha tersebut, Kota Deltamas dinilai memiliki pasar yang prospektif serta peluang besar untuk tumbuh lebih pesat dan berkembang sebagai salah satu pusat ekonomi yang dinamis di Provinsi Jawa Barat.

## Residential and Commercial Segment

The Company continues to expand and enhance the attractiveness of the residential and commercial segments to strengthen Kota Deltamas as a comfortable, integrated city. In the residential segment, the Company offers modern residential products at competitive prices, primarily targeting consumers working in the industrial area and the surrounding area of Deltamas. The high demand for housing in the area is supported by stable economic growth, quality infrastructure, and the increasingly comprehensive development of commercial activities within the area.

In the commercial segment, the Company provides land and property to support business needs, such as commercial lots, shophouses, and activity center facilities that support the industrial ecosystem and meet the needs of residents. In line with the growing economic prospects and broad market potential, commercial area development continues, including the presence of AEON Mall Deltamas, which operates as the largest AEON Mall in Southeast Asia, and J-Golf, the first driving range in the Kota Deltamas area. The presence of these facilities strengthens the area's appeal as a public space and hub of activity, while also supporting the concept of live, work, and play for residents and users. With a portfolio of these three business segments, Kota Deltamas is considered to have a promising market and significant opportunities for rapid growth and development as a dynamic economic hub in West Java Province.

## Perbandingan Target dengan Realisasi Tahun 2025, serta Proyeksi 2026

### Comparison of Target with Realization in 2025, and Projections for 2026

Perseroan membukukan pendapatan usaha pada tahun 2025 sebesar Rp1,31 triliun, atau sekitar 64,32% dari target pendapatan tahun 2025 sebesar Rp2,04 triliun. Pada periode yang sama, laba kotor tercatat sebesar Rp867,29 miliar, sekitar 60,70% dari target laba kotor tahun 2025 yang sebesar Rp1,43 triliun.

Kinerja operasional tersebut turut mendorong capaian laba usaha Perseroan sebesar Rp623,65 miliar, atau sekitar 54,52% dari target laba usaha tahun 2025 sebesar Rp1,14 triliun. Selaras dengan pencapaian tersebut, laba tahun berjalan mencapai Rp800,95 miliar, sekitar 60,04% dari target yang ditetapkan sebesar Rp1,33 triliun pada tahun 2025.

Berdasarkan analisis dan pembahasan Direksi atas prospek usaha Perseroan untuk tahun 2026 yang telah memperoleh persetujuan Dewan Komisaris, Perseroan menetapkan target prapenjualan sebesar Rp2,08 triliun pada tahun 2026.

The Company recorded operating revenue of Rp1.31 trillion in 2025, or approximately 64.32% of the 2025 revenue target of Rp2.04 trillion. During the same period, gross profit was recorded at Rp867.29 billion, approximately 60.70% of the 2025 gross profit target of Rp1.43 trillion.

This operational performance contributed to the Company's operating profit achievement of Rp623.65 billion, or approximately 54.52% of the 2025 operating profit target of Rp1.14 trillion. In line with this achievement, profit for the year reached Rp800.95 billion, approximately 60.04% of the target of Rp1.33 trillion set for 2025.

Based on the Board of Directors' analysis and discussion of the Company's business prospects for 2026, which has received approval from the Board of Commissioners, the Company has set a pre-sales target of Rp2.08 trillion in 2026.



## Kebijakan dan Pembagian Dividen

### Dividend Policy and Distribution

Berdasarkan keputusan RUPS Tahunan Perseroan pada tanggal 28 April 2025, Perseroan telah merealisasikan pembagian dividen tunai kepada seluruh pemegang saham pada tanggal 20 Mei 2025 sebesar Rp1,4 triliun atau Rp29 per saham. Dividen tunai tersebut merupakan dividen tunai final untuk tahun buku 2024.

Penetapan besaran dividen dilakukan dengan mempertimbangkan kondisi keuangan Perseroan, ketersediaan saldo laba, kebutuhan pendanaan operasional, kewajiban pembentukan dana cadangan sesuai ketentuan yang berlaku, serta kebutuhan dan rencana ekspansi Perseroan. Selain itu, pembagian dividen telah selaras dengan ketentuan dalam Prospektus Perseroan.

Based on the resolution of the Company's Annual General Meeting of Shareholders on April 28, 2025, the Company distributed cash dividends to all shareholders on May 20, 2025, amounting to Rp1.4 trillion, or Rp29 per share. This cash dividend constitutes the final cash dividend for the 2024 financial year.

The dividend amount was determined by considering the Company's financial condition, retained earnings, operational funding requirements, reserve fund requirements in accordance with applicable regulations, and the Company's expansion needs and plans. Furthermore, the dividend distribution is in accordance with the provisions of the Company's Prospectus.

## Realisasi Dana Hasil Penawaran Umum

### Realization of Funds from the Public Offering

Perseroan tidak melaksanakan Penawaran Umum Saham sepanjang tahun 2025. Oleh karena itu, tidak terdapat informasi perdagangan saham yang mencakup:

1. Kapitalisasi pasar berdasarkan harga di Bursa Efek tempat saham dicatatkan,
2. Harga saham tertinggi, terendah, dan penutupan,
3. Volume perdagangan saham, serta
4. Penyajian grafik yang sekurang-kurangnya memuat harga penutupan dan volume perdagangan saham per triwulan untuk dua tahun buku terakhir.

The Company did not conduct a Public Offering of Shares throughout 2025. Therefore, there was no stock trading information including:

1. Market capitalization based on the price on the Stock Exchange where the shares are listed,
2. Highest, lowest, and closing share prices,
3. Stock trading volume, and
4. Graphic presentation that includes at least the closing price and stock trading volume per quarter for the last two fiscal years.

## Informasi Material Terkait Investasi, Ekspansi, Divestasi, Merger, Akuisisi, dan Restrukturisasi Utang

### Material Information Related to Investment, Expansion, Divestment, Merger, Acquisition, and Debt Restructuring

Hingga akhir tahun 2025, tidak ada informasi material yang dilakukan Perseroan terkait investasi, ekspansi, divestasi, merger, akuisisi, dan restrukturisasi utang.

Until the end of 2025, the Company did not make any disclosures of material information regarding investments, expansions, divestments, mergers, acquisitions, and debt restructuring.

## Informasi Transaksi Material yang Mengandung Benturan Kepentingan dan/atau Transaksi dengan Pihak Afiliasi

### Material Transaction Information Containing Conflicts of Interest and/or Transactions with Affiliated Parties

#### Kebijakan tentang Pihak Afiliasi/ Berelasi

Perseroan menetapkan kebijakan dan memastikan bahwa setiap transaksi material dilaksanakan melalui prosedur yang memadai serta sejalan dengan praktik bisnis yang lazim berlaku, termasuk dengan menerapkan prinsip kewajaran transaksi (*arm's length principle*). Perseroan juga melakukan transaksi dengan pihak berelasi sebagaimana didefinisikan dalam PSAK No. 224 tentang "Pengungkapan Pihak-Pihak Berelasi".

Sehubungan dengan transaksi afiliasi atau transaksi material yang merupakan bagian dari kegiatan usaha untuk menghasilkan pendapatan dan dilakukan secara rutin, berulang, dan/atau berkelanjutan, Perseroan telah melakukan pengungkapan sesuai ketentuan yang berlaku. Pengungkapan tersebut disajikan selaras dengan informasi pada Laporan Keuangan Auditan tahun buku 2025, termasuk penjelasan mengenai saldo dan transaksi terkait sebagaimana tercantum pada Catatan 42.

#### Affiliated/Related Party Policy

The Company establishes policies and ensures that every material transaction is carried out through adequate procedures and in line with generally accepted business practices, including the application of the arm's length principle. The Company also conducts transactions with related parties as defined in PSAK No. 224 concerning "Related Party Disclosures."

With regard to affiliated transactions or material transactions that are part of its revenue-generating business activities and are conducted on a routine, recurring, and/or ongoing basis, the Company has made disclosures in accordance with applicable regulations. These disclosures are presented in accordance with the information in the Audited Financial Statements for the 2025 fiscal year, including an explanation of the balances and related transactions as set out in Note 42.

#### Nama dan Sifat Hubungan Berelasi

Name and Nature of Related Party Relationships

| Pihak Berelasi<br>Related Party | Sifat Hubungan<br>Nature of Relationship                                                                    |
|---------------------------------|-------------------------------------------------------------------------------------------------------------|
| PT Sumber Arusmulia             | Pemegang Saham Perusahaan<br>Shareholders of the Company                                                    |
| Sojitz Corporation              | Pemegang Saham Perusahaan<br>Shareholders of the Company                                                    |
| PT Asuransi Simas Jiwa          | Pemegang Saham / Manajemen yang sama dengan Grup<br>Shareholders/Management which are the same as the Group |
| PT Asuransi Sinar Mas           | Pemegang Saham / Manajemen yang sama dengan Grup<br>Shareholders/Management which are the same as the Group |
| PT Bank Sinarmas Tbk            | Pemegang Saham / Manajemen yang sama dengan Grup<br>Shareholders/Management which are the same as the Group |
| PT Ekacentra Usahamaju          | Pemegang Saham / Manajemen yang sama dengan Grup<br>Shareholders/Management which are the same as the Group |
| PT Royal Oriental               | Pemegang Saham / Manajemen yang sama dengan Grup<br>Shareholders/Management which are the same as the Group |
| PT Samaktha Mitra               | Pemegang Saham / Manajemen yang sama dengan Grup<br>Shareholders/Management which are the same as the Group |
| Sinarmas Land Hongkong Limited  | Pemegang Saham / Manajemen yang sama dengan Grup<br>Shareholders/Management which are the same as the Group |
| PT Panahome Deltamas Indonesia  | Investasi dalam ventura<br>Investments in ventures                                                          |
| Sinarmas Land Limited           | Pemegang Saham Akhir Perusahaan<br>Ultimate Shareholder of the Company                                      |





## Kebijakan Perusahaan Terkait dengan Mekanisme Review atas Transaksi

Kebijakan penetapan harga Grup atas transaksi dengan pihak berelasi ditetapkan mengacu pada harga yang tercantum dalam kontrak atau perjanjian yang disepakati oleh para pihak terkait. Direksi dan Dewan Komisaris juga menegaskan bahwa seluruh transaksi afiliasi/berelasi telah dijalankan melalui tahapan dan pengendalian yang memadai untuk memastikan pelaksanaannya sesuai dengan praktik bisnis yang berlaku umum serta memenuhi prinsip kewajaran (*arm's length principle*).

## Transaksi dengan Pihak Afiliasi/Berelasi

Perseroan memiliki catatan transaksi dengan pihak afiliasi sepanjang tahun 2025, sebagai berikut:

## Company Policy Regarding Transaction Review Mechanisms

The Group's pricing policy for transactions with related parties is determined based on the prices stated in the contracts or agreements agreed upon by the parties. The Board of Directors and Board of Commissioners also confirm that all affiliated/related transactions have been carried out through adequate stages and controls to ensure their implementation is in accordance with generally accepted business practices and meets the arm's length principle.

## Transactions with Affiliated/Related Parties

The Company recorded transactions with affiliated parties throughout 2025, as follows:

| Akun<br>Account                                                  | Pihak Berelasi<br>Related Party | Nilai (Rp Juta)<br>Value | Persentase terhadap<br>Jumlah Aset/Liabilitas (%)<br>Percentage of Total<br>Assets/Liabilities (%) |
|------------------------------------------------------------------|---------------------------------|--------------------------|----------------------------------------------------------------------------------------------------|
| <b>Aset</b><br><b>Assets</b>                                     |                                 |                          |                                                                                                    |
| Kas dan setara kas<br>Cash and cash equivalent                   | PT Bank Sinarmas Tbk            | 33.612                   | 0,47                                                                                               |
| Investasi dalam ventura bersama<br>Investments in joint ventures | PT Panahome Deltamas Indonesia  | 165.389                  | 2,32                                                                                               |
| <b>Liabilitas</b><br><b>Liabilities</b>                          |                                 |                          |                                                                                                    |
| Setoran jaminan<br>Security deposits                             | PT Panahome Deltamas Indonesia  | 100                      | 0,02                                                                                               |
| Liabilitas sewa<br>Lease liabilities                             | PT Royal Oriental               | -                        | -                                                                                                  |
| Utang lain-lain<br>Other payables                                | Sojitz Corporation              | -                        | -                                                                                                  |
| <b>Pendapatan Usaha</b><br><b>Revenues</b>                       |                                 |                          |                                                                                                    |
| Pendapatan usaha<br>Revenues                                     | PT Panahome Deltamas Indonesia  | 4.657                    | 0,36                                                                                               |
| <b>Beban Penjualan</b><br><b>Selling Expenses</b>                |                                 |                          |                                                                                                    |
| Biaya manajemen<br>Management fee                                | Sojitz Corporation              | 3.263                    | 6,99                                                                                               |
|                                                                  | PT Ekacentra Usahamaju          | 2.264                    | 4,84                                                                                               |
| Komisi penjualan<br>Sales commission                             | Sinarmasland Hongkong Limited   | -                        | -                                                                                                  |
|                                                                  | PT Ekacentra Usahamaju          | 12.821                   | 27,42                                                                                              |
|                                                                  | Sojitz Corporation              | 3.130                    | 6,69                                                                                               |
|                                                                  | PT Ekacentra Usahamaju          | 0                        | 0                                                                                                  |

| Akun<br>Account                                                                  | Pihak Berelasi<br>Related Party | Nilai (Rp Juta)<br>Value | Persentase terhadap<br>Jumlah Aset/Liabilitas (%)<br>Percentage of Total<br>Assets/Liabilities (%) |
|----------------------------------------------------------------------------------|---------------------------------|--------------------------|----------------------------------------------------------------------------------------------------|
| <b>Beban umum dan administrasi</b><br><b>General and administrative expenses</b> |                                 |                          |                                                                                                    |
| Teknologi informasi<br>Information technology                                    | PT Samakta Mitra                | 2.715                    | 1,67                                                                                               |
| Perbaikan dan pemeliharaan<br>Repair and maintenance                             | PT Samakta Mitra                | 825                      | 0,50                                                                                               |
| Sewa<br>Lease                                                                    | PT Rental Oriental              | 228                      | 0,14                                                                                               |
| Asuransi<br>Insurance                                                            | PT Asuransi Sinar Mas           | 1.405                    | 0,86                                                                                               |
| Keuntungan pengelolaan<br>lain-lain bersih<br>Other net management<br>income     | PT Panahome Deltamas Indonesia  | 1.477                    | 0,78                                                                                               |
| <b>Pendapatan bunga</b><br><b>Interest income</b>                                |                                 |                          |                                                                                                    |
| Pendapatan bunga<br>Interest income                                              | PT Bank Sinarmas Tbk            | 244                      | 0,48                                                                                               |

## Informasi yang Mengandung Kejadian yang Bersifat Luar Biasa dan Jarang Terjadi

### Information Containing Extraordinary and Rare Events

Pada tahun 2025, Perseroan tidak memiliki informasi yang mengandung kejadian bersifat luar biasa dan jarang terjadi.

In 2025, the Company did not have information containing extraordinary and rare events.

## Perubahan Peraturan Perundang-undangan yang Berdampak terhadap Perusahaan

### Changes to Legislation Impacting the Company

Tidak terdapat perubahan ketentuan peraturan perundang-undangan yang menimbulkan dampak material terhadap kegiatan operasional Perseroan maupun Entitas Anak sepanjang tahun 2025.

There were no changes to the provisions of laws and regulations that have a material impact on the operational activities of the Company or its Subsidiaries throughout 2025.

## Perubahan Kebijakan Akuntansi

### Changes in Accounting Policy

Kebijakan akuntansi yang digunakan dalam penyusunan laporan keuangan konsolidasian untuk tahun yang berakhir pada 31 Desember 2025 diterapkan secara konsisten dan tidak mengalami perubahan material dibandingkan dengan kebijakan akuntansi yang digunakan dalam penyusunan laporan keuangan konsolidasian untuk tahun yang berakhir pada 31 Desember 2024.

The accounting policies used in the preparation of the consolidated financial statements for the year ended December 31, 2025 were applied consistently and did not experience any material changes compared to the accounting policies used in the preparation of the consolidated financial statements for the year ended December 31, 2024.



## Perpajakan Taxation

Perseroan secara konsisten memastikan pemenuhan kewajiban perpajakan sesuai ketentuan yang berlaku sebagai wujud kontribusi terhadap pembangunan ekonomi nasional. Perseroan telah melaksanakan pembayaran pajak secara tepat waktu pada tahun 2025 dengan total realisasi sebesar Rp27,94 miliar.

The Company consistently ensures that its tax obligations are met in accordance with applicable regulations as a contribution to national economic development. The Company made timely tax payments in 2025, totaling Rp27.94 billion.

| Dalam jutaan Rupiah<br>In million Rupiah     |               |               |               |
|----------------------------------------------|---------------|---------------|---------------|
| Uraian<br>Description                        | 2025          | 2024          | 2023          |
| Pajak penghasilan<br>Income taxes            | 9.450         | 14.857        | 20.175        |
| Pajak pertambahan nilai<br>Value added taxes | 18.489        | 20.730        | 11.124        |
| <b>Jumlah<br/>Total</b>                      | <b>27.939</b> | <b>35.587</b> | <b>31.299</b> |

## Informasi Kelangsungan Usaha Business Continuity Information

Perseroan secara konsisten berupaya mengelola operasional dan menjaga keberlanjutan usaha dalam jangka panjang secara optimal. Kelangsungan usaha Perseroan berada dalam kondisi stabil dan diperkirakan tetap menunjukkan tren pertumbuhan.

The Company consistently strives to optimally manage its operations and maintain long-term business sustainability. The Company's business continuity is stable and is expected to maintain a growth trend.

Untuk mendukung arah tersebut, Perseroan terus menjalankan berbagai langkah strategis guna memperkuat kinerja operasional, termasuk peningkatan kinerja Entitas Anak. Dengan kemampuan menghadapi dinamika serta tantangan sepanjang tahun 2025, PT Puradelta Lestari Tbk menegaskan prospek usaha yang tetap positif ke depan.

To support this direction, the Company continues to implement various strategic measures to strengthen its operational performance, including improving the performance of its Subsidiaries. With the ability to face the dynamics and challenges throughout 2025, PT Puradelta Lestari Tbk affirms its positive business prospects going forward.

Sebagai salah satu kawasan industri terdepan di Indonesia, Kota Deltamas ditopang reputasi yang kuat serta lokasi yang strategis di episentrum koridor industri Jakarta–Cikampek. Keunggulan tersebut, ditambah tren peningkatan investasi asing langsung/*Foreign Direct Investment* (FDI) ke Indonesia serta pertumbuhan industri *data center* yang sejalan dengan percepatan digitalisasi dan pertumbuhan penduduk, memperkuat potensi pengembangan Perseroan secara berkelanjutan.

As one of Indonesia's leading industrial areas, Kota Deltamas is supported by a strong reputation and a strategic location at the epicenter of the Jakarta–Cikampek industrial corridor. These advantages, combined with the increasing trend of foreign direct investment (FDI) to Indonesia and the growth of the data center industry in line with accelerated digitalization and population growth, can strengthen the Company's potential for sustainable development.



# 05

## Tata Kelola Perusahaan

Corporate Governance



## Komitmen Penerapan Tata Kelola Perusahaan

### Commitment to Corporate Governance Implementation

Perseroan menegaskan komitmen untuk menerapkan tata kelola perusahaan secara berkelanjutan dan terintegrasi guna memperkuat landasan penciptaan nilai bagi seluruh pemangku kepentingan. Konsistensi dalam menjunjung prinsip tata kelola yang baik serta kepatuhan terhadap ketentuan yang berlaku menjadi dasar untuk memastikan keterbukaan informasi mengenai kegiatan operasional, kondisi keuangan, dan mekanisme pengambilan keputusan, sehingga kepercayaan pemangku kepentingan dapat terus terpelihara.

Sejalan dengan itu, Perseroan terus memperkuat kualitas tata kelola melalui pendekatan terpadu yang menghubungkan pelaporan keuangan dan pelaporan keberlanjutan. Pendekatan ini diarahkan untuk membangun nilai jangka panjang, memperbesar kontribusi Perseroan terhadap perekonomian nasional, serta meningkatkan daya saing di tingkat nasional maupun internasional.

The Company is committed to implementing sustainable and integrated corporate governance to strengthen the foundation for value creation for all stakeholders. Consistency in upholding the principles of good governance and compliance with applicable regulations serves as the foundation for ensuring transparency in operational activities, financial conditions, and decision-making processes, thereby maintaining stakeholders' trust.

The Company consistently enhances the quality of its governance by adopting an integrated approach that links financial and sustainability reporting. This approach is designed to build a long-term value, boost the Company's contribution to the national economy, and strengthen its competitiveness both domestically and globally.





## Rapat Umum Pemegang Saham General Meeting of Shareholders

Selain berperan sebagai organ tertinggi Perseroan, Rapat Umum Pemegang Saham (RUPS) juga menjadi forum komunikasi antara Direksi dan Dewan Komisaris dengan para Pemegang Saham melalui sesi tanya jawab pada setiap agenda RUPS. Setiap keputusan yang ditetapkan dalam RUPS wajib berlandaskan kepentingan Perseroan untuk keberlangsungan usaha jangka panjang, sekaligus menghormati batas kewenangan organ perusahaan.

Dalam pelaksanaannya, RUPS dan/atau Pemegang Saham tidak diperkenankan mencampuri pelaksanaan tugas, fungsi, serta wewenang Dewan Komisaris maupun Direksi sesuai ketentuan tata kelola yang berlaku. Penyelenggaraan RUPS Perseroan mengacu pada peraturan perundang-undangan yang relevan, termasuk ketentuan Perseroan Terbatas, regulasi OJK terkait rencana dan penyelenggaraan RUPS bagi Perseroan Terbuka, pedoman tata kelola perusahaan terbuka, serta Anggaran Dasar Perseroan yang mengatur mekanisme pemanggilan, pelaksanaan, hingga pengumuman hasil RUPS.

### Jenis RUPS

RUPS dalam Perseroan terbagi menjadi dua, yakni RUPS Tahunan yang wajib diselenggarakan paling lambat 6 (enam) bulan setelah tahun buku berakhir, serta RUPS Luar Biasa yang dapat diadakan sewaktu-waktu sesuai kebutuhan Perseroan. RUPS Luar Biasa dapat diselenggarakan oleh Direksi atau Dewan Komisaris, termasuk atas permintaan Pemegang Saham.

### Pemegang Saham

Perseroan menempatkan pemenuhan hak-hak pemegang saham sebagai pilar utama dalam penerapan tata kelola perusahaan yang baik. Dalam setiap penyelenggaraan Rapat Umum Pemegang Saham ("RUPS"), Perseroan memastikan bahwa pemegang saham memperoleh kesempatan yang memadai untuk berpartisipasi secara bermakna dalam pengambilan keputusan strategis, termasuk menyetujui penetapan dan/atau perubahan remunerasi Dewan Komisaris dan Direksi, mengajukan usulan calon anggota Dewan Komisaris dan Direksi, serta memilih anggota Dewan Komisaris dan Direksi secara individual. Perseroan juga memberikan ruang bagi pemegang saham untuk mengusulkan agenda RUPST sesuai dengan ketentuan yang berlaku, serta menyampaikan rasionalisasi dan penjelasan atas setiap agenda yang memerlukan persetujuan pemegang saham sejak pengumuman RUPS, yang disampaikan paling lambat 21 hari sebelum pelaksanaan rapat.

In addition to serving as the Company's highest organ, the General Meeting of Shareholders (GMS) also serves as a communication forum between the Board of Directors and the Board of Commissioners and shareholders through a question-and-answer session on each GMS agenda. Every decision made at the GMS must be based on the Company's interests for long-term business continuity, while respecting the limits of the authority of the company's organs.

The GMS and/or shareholders are not allowed to interfere with the implementation of the duties, functions, and authorities of the Board of Commissioners or the Board of Directors in accordance with applicable corporate governance provisions. The Company's GMS is held in accordance with relevant laws and regulations, including provisions on Limited Liability Companies, OJK regulations regarding the planning and holding of GMS for Public Companies, public company governance guidelines, and the Company's Articles of Association, which govern the mechanism for summoning, holding, and announcing GMS results.

### Types of GMS

There are two types of GMS: the Annual GMS, which must be held no later than 6 (six) months after the end of the financial year, and the Extraordinary GMS, which may be held at any time as needed by the Company. An Extraordinary GMS may be convened by the Board of Directors or the Board of Commissioners, including at the request of Shareholders.

### Shareholders

The Company places the fulfillment of shareholder rights as a key pillar in the implementation of good corporate governance. At every General Meeting of Shareholders ("GMS"), the Company ensures opportunity for shareholders to participate in strategic decision-making, including approving the determination and/or changes to the remuneration of the Board of Commissioners and the Board of Directors, proposing candidates for members of the Board of Commissioners and the Board of Directors, and electing individual members of the Board of Commissioners and the Board of Directors. The Company also accommodates shareholders with the opportunity to propose agenda items for the GMS in accordance with applicable regulations and to provide a rationale and explanation for any agenda items requiring shareholder approval, starting from the announcement of the GMS, which must be submitted no later than 21 days prior to the meeting.

Dalam pelaksanaan RUPS, Perseroan menerapkan prinsip transparansi dan akuntabilitas melalui pengungkapan tata cara pemungutan suara sebelum rapat dimulai, pemberian kesempatan kepada pemegang saham untuk mengajukan pertanyaan beserta pencatatan jawabannya dalam risalah rapat, serta penyelenggaraan pemungutan suara secara formal (bukan sekadar mengangkat tangan) untuk setiap keputusan, termasuk melalui mekanisme pemberian kuasa bagi pemegang saham yang tidak dapat hadir. Perseroan juga menunjuk pihak independen untuk melakukan penghitungan dan/atau validasi suara, mengungkapkan kehadiran anggota Dewan Komisaris dan Direksi Utama dalam RUPS, serta mempublikasikan hasil pemungutan suara, termasuk jumlah suara setuju, tidak setuju, dan abstain, untuk setiap agenda, paling lambat pada hari kerja berikutnya, sebagai wujud komitmen Perseroan dalam melindungi hak-hak seluruh pemegang saham, termasuk pemegang saham non-pengendali.

In conducting the GMS, the Company applies the principles of transparency and accountability by disclosing voting procedures before the meeting begins, providing shareholders with the opportunity to ask questions and recording their answers in the minutes of the meeting, and conducting formal voting (not simply by raising hands) for each decision, including through a proxy mechanism for shareholders unable to attend. The Company also appointed an independent party to count and/or validate votes, disclose the attendance of members of the Board of Commissioners and the President Director at the GMS, and publish the voting results, including the number of affirmative, disapproval, and abstention votes, for each agenda item, no later than the following business day, as a manifestation of the Company's commitment to protecting the rights of all shareholders, including non-controlling shareholders.

## Pelaksanaan RUPS Tahun 2025

Untuk memenuhi ketentuan POJK No. 15/2020, Perseroan menyampaikan rangkaian tahapan (kronologis) yang telah dilakukan sepanjang tahun 2025, mulai dari pengumuman rencana penyelenggaraan RUPS, pemanggilan dan pelaksanaan RUPS, hingga pengumuman ringkasan risalah serta hasil keputusan RUPS.

## Implementation of the 2025 GMS

To comply with POJK No. 15/2020, the Company presented a series of stages (chronological) carried out throughout 2025, starting from the announcement of the planned GMS, the summons and implementation of the GMS, to the announcement of the summary of the minutes and the results of the GMS decisions.

### Tahapan Pelaksanaan RUPS Tahunan Tahun Buku 2025

Stages of the Implementation of the GMS for the 2025 Fiscal Year

| Tanggal<br>Dates                                          | Kegiatan<br>Activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 20 Maret 2025<br>March 20, 2025                           | Pemberitahuan rencana RUPS Tahunan kepada Otoritas Jasa Keuangan (OJK)<br>Notification of the planned Annual General Meeting of Shareholders to the Financial Services Authority (OJK)                                                                                                                                                                                                                                                                                                                                                              |
| 20 Maret dan 27 Maret 2025<br>March 20 and March 27, 2025 | Pengumuman RUPS Tahunan melalui situs web Bursa Efek Indonesia <a href="http://www.idx.co.id">www.idx.co.id</a> , situs web Perseroan <a href="http://www.deltamas.id">www.deltamas.id</a> , serta platform penyedia e-RUPS, "easy.ksei".<br>Announcement of the Annual GMS through the Indonesia Stock Exchange website <a href="http://www.idx.co.id">www.idx.co.id</a> , the Company's website <a href="http://www.deltamas.id">www.deltamas.id</a> , and the e-GMS provider platform, "easy.ksei".                                              |
| 24 Maret 2025<br>March 24, 2025                           | Pemberitahuan Perubahan Jadwal RUPS Tahunan melalui situs web Bursa Efek Indonesia <a href="http://www.idx.co.id">www.idx.co.id</a> , situs web Perseroan <a href="http://www.deltamas.id">www.deltamas.id</a> , serta platform penyedia e-RUPS, "easy.ksei".<br>Notification of Changes to the Annual GMS Schedule via the Indonesia Stock Exchange website <a href="http://www.idx.co.id">www.idx.co.id</a> , the Company's website <a href="http://www.deltamas.id">www.deltamas.id</a> , and the e-GMS provider platform, "easy.ksei".          |
| 24 Maret dan 27 Maret 2025<br>March 24 and March 27, 2025 | Penyampaian Perubahan Mata Acara RUPS Tahunan melalui situs web Bursa Efek Indonesia <a href="http://www.idx.co.id">www.idx.co.id</a> , situs web Perseroan <a href="http://www.deltamas.id">www.deltamas.id</a> , serta platform penyedia e-RUPS, "easy.ksei".<br>Submission of Changes to the Agenda of the Annual GMS through the Indonesia Stock Exchange website <a href="http://www.idx.co.id">www.idx.co.id</a> , the Company's website <a href="http://www.deltamas.id">www.deltamas.id</a> , and the e-GMS provider platform, "easy.ksei". |
| 04 April 2025<br>April 4, 2025                            | Pemanggilan RUPS Tahunan melalui situs web Bursa Efek Indonesia <a href="http://www.idx.co.id">www.idx.co.id</a> , situs web Perseroan <a href="http://www.deltamas.id">www.deltamas.id</a> , dan platform penyedia e-RUPS, "easy.ksei".<br>Invitation to the Annual GMS through the Indonesia Stock Exchange website <a href="http://www.idx.co.id">www.idx.co.id</a> , the Company's website <a href="http://www.deltamas.id">www.deltamas.id</a> , and the e-GMS provider platform, "easy.ksei".                                                 |
| 28 April 2025<br>April 28, 2025                           | Pelaksanaan RUPS Tahunan<br>Implementation of Annual GMS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 30 April 2025<br>April 30, 2025                           | Pengumuman Ringkasan Risalah RUPS Tahunan melalui situs web Bursa Efek Indonesia <a href="http://www.idx.co.id">www.idx.co.id</a> , situs web Perseroan <a href="http://www.deltamas.id">www.deltamas.id</a> , dan platform penyedia e-RUPS, "easy.ksei".<br>Announcement of the Summary of Minutes of the Annual GMS through the Indonesia Stock Exchange website <a href="http://www.idx.co.id">www.idx.co.id</a> , the Company's website <a href="http://www.deltamas.id">www.deltamas.id</a> , and the e-GMS provider platform, "easy.ksei".    |
| 27 Mei 2025<br>May 27, 2025                               | Penyampaian Risalah lengkap RUPS Tahunan ke Otoritas Jasa Keuangan (OJK)<br>Submission of complete minutes of the Annual General Meeting of Shareholders to the Financial Services Authority (OJK)                                                                                                                                                                                                                                                                                                                                                  |

## RUPS Tahun 2025

Perseroan telah menyelenggarakan 1 (satu) kali RUPS Tahunan untuk tahun buku 2024 di tahun 2025.

### RUPS Tahunan Tahun 2025

Rapat diselenggarakan pada hari Senin, tanggal 28 April 2025, bertempat di Grand Hyatt Hotel Jakarta, Ballroom B-C, Jl. M.H. Thamrin Kav.28-30, Jakarta Pusat, DKI Jakarta 10350. RUPS Tahunan dipimpin oleh Komisaris Independen Perseroan yaitu Susiyati Bambang Hirawan dan dihadiri oleh anggota Direksi dan Dewan Komisaris, serta para Pemegang Saham dan/atau kuasa Pemegang Saham Perseroan, termasuk di antaranya:

|                                                                                   |                                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Wakil Presiden Komisaris<br>Vice President Commissioner                           | Hermawan Wijaya                                                                                                                                                                                                                        |
| Wakil Presiden Komisaris<br>Vice President Commissioner                           | Masayoshi Hirose                                                                                                                                                                                                                       |
| Komisaris<br>Commissioner                                                         | Seiji Itagaki                                                                                                                                                                                                                          |
| Komisaris Independen<br>Independent Commissioner                                  | Teddy Pawitra                                                                                                                                                                                                                          |
| Komisaris Independen<br>Independent Commissioner                                  | Susiyati Bambang Hirawan                                                                                                                                                                                                               |
| Presiden Direktur<br>President Director                                           | Hongky Jeffry Nantung                                                                                                                                                                                                                  |
| Wakil Presiden Direktur<br>Vice President Director                                | Atsushi Uehara                                                                                                                                                                                                                         |
| Direktur<br>Director                                                              | Monik William                                                                                                                                                                                                                          |
| Direktur<br>Director                                                              | Tondy Suwanto                                                                                                                                                                                                                          |
| Pemegang Saham dan/ atau Kuasa Pemegang Saham<br>Shareholder and/or their Proxies | yang mewakili 42.560.049,047 saham atau 88,3023% dari jumlah seluruh saham Perseroan yang mempunyai hak suara yang sah.<br>representing 42,560,049,047 shares or 88,3023% of the total shares of the Company with valid voting rights. |

## 2025 GMS

The Company held one Annual General Meeting of Shareholders (AGMS) for the 2024 financial year in 2025.

### 2025 Annual General Meeting of Shareholders

The meeting was held on Monday, April 28, 2025, at the Grand Hyatt Hotel Jakarta, Ballroom B-C, Jl. M.H. Thamrin Kav. 28-30, Central Jakarta, DKI Jakarta 10350. The Annual General Meeting of Shareholders (AGMS) was chaired by the Company's Independent Commissioner, Susiyati Bambang Hirawan, and attended by members of the Board of Directors and the Board of Commissioners, as well as the Company's Shareholders and/or their proxies, including:



## Agenda dan Realisasi Keputusan RUPS Tahunan Tahun 2025

Keputusan RUPST telah ditindaklanjuti dan dituangkan secara resmi dalam Akta Pernyataan Keputusan Rapat No. 06 tertanggal 28 April 2025, yang dibuat di hadapan Notaris Edsy Nio, Notaris di Jakarta, dengan rincian sebagai berikut:

## Agenda dan Realisasi Keputusan RUPS Tahunan Tahun 2025

The decisions of the AGMS have been followed up and officially stated in the Deed of Statement of Meeting Decisions No. 06 dated April 28, 2025, made before Notary Edsy Nio, Notary in Jakarta, with the following details:

|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              |                     |                                                       |
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| <b>Mata Acara Pertama</b><br><b>First Agenda Item</b>  | Persetujuan Laporan Tahunan, pengesahan Laporan Keuangan, dan pengesahan Laporan Tugas Pengawasan Dewan Komisaris Perseroan untuk tahun buku 2024<br>Approval of the Annual Report, ratification of the Financial Report, and ratification of the Supervisory Duties Report of the Company's Board of Commissioners for the 2024 financial year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              |                     |                                                       |
| <b>Hasil Pemungutan Suara</b><br><b>Voting Results</b> | <b>Abstain</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Tidak Setuju Disagree</b> | <b>Setuju Agree</b> | <b>Jumlah Suara yang Menyetujui Total Agree Votes</b> |
|                                                        | 293.292.203                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 611.600                      | 42.266.145.244      | 42.559.437.447                                        |
|                                                        | 0,6891%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0,0014%                      | 99,3094%            | 99,9986%                                              |
| <b>Keputusan Resolutions</b>                           | Menyetujui Laporan Tahunan Perseroan untuk tahun buku 2024;<br>1. Mengesahkan Laporan Keuangan Perseroan untuk tahun buku 2024 yang telah diaudit oleh Kantor Akuntan Publik Mirawati Sensi Idris, sebagaimana dimuat dalam Laporan Auditor Independen Nomor 00024/2.1090. AU.1/03/1905-1/1/II/2025 tanggal 10-02-2025 (sepuluh Februari dua ribu dua puluh lima), dengan pendapat "Wajar Tanpa Pengecualian";<br>2. Mengesahkan Laporan Tugas Pengawasan Dewan Komisaris Perseroan untuk tahun buku 2024;<br>3. Memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya ("acquit et dé charge") kepada para anggota Direksi Perseroan atas pelaksanaan tugas dan tanggung jawab pengurusan untuk kepentingan Perseroan sesuai dengan maksud dan tujuan Perseroan serta pelaksanaan tugas dan tanggung jawab mewakili Perseroan baik di dalam maupun di luar pengadilan; dan kepada Dewan Komisaris Perseroan atas pelaksanaan tugas dan tanggung jawab pengawasan atas kebijakan pengurusan, jalannya pengurusan pada umumnya, baik mengenai Perseroan maupun usaha Perseroan serta pemberian nasihat kepada Direksi Perseroan, membantu Direksi Perseroan, dan pemberian persetujuan kepada Direksi Perseroan, yang dilakukan selama tahun buku 2024, sejauh pelaksanaan tugas dan tanggung jawab tersebut tercermin dalam Laporan Tahunan Perseroan tahun buku 2024; dan<br>4. Menetapkan keputusan angka 1, angka 2, angka 3, dan angka 4 berlaku sejak ditutupnya Rapat.<br><br>Approve the Company's Annual Report for the 2024 financial year;<br>1. Ratify the Company's Financial Statements for the 2024 financial year, audited by the Mirawati Sensi Idris Public Accounting Firm, as contained in the Independent Auditor's Report Number 00024/2.1090. AU.1/03/1905-1/1/II/2025 dated February 10, 2025 (the tenth of February, two thousand and twenty-five), with an "Unqualified Opinion";<br>2. Ratify the Supervisory Report of the Company's Board of Commissioners for the 2024 financial year;<br>3. Grant full release and discharge ("acquit et dé charge") to the members of the Company's Board of Directors for the performance of their duties and responsibilities for the benefit of the Company in accordance with the Company's purposes and objectives, and for the performance of their duties and responsibilities in representing the Company both inside and outside the courts; and to the Company's Board of Commissioners for carrying out their duties and responsibilities for overseeing management policies, the general management of the Company and its business, as well as providing advice to the Company's Board of Directors, assisting the Company's Board of Directors, and granting approval to the Company's Board of Directors, carried out during the 2024 financial year, to the extent that the implementation of these duties and responsibilities is reflected in the Company's Annual Report for the 2024 financial year; and<br>4. To determine that decisions numbered 1, 2, 3, and 4 shall be effective as of the closing of the Meeting. |                              |                     |                                                       |
| <b>Realisasi Realization</b>                           | Telah direalisasikan<br>Realized                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              |                     |                                                       |

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| <b>Mata Acara Kedua<br/>Second Agenda Item</b>   | Penetapan penggunaan Laba Bersih Perseroan untuk tahun buku 2024<br>Determination of the use of the Company's Net Profit for the 2024 financial year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                  |                         |                                                           |
| <b>Hasil Pemungutan Suara<br/>Voting Results</b> | <b>Abstain</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Tidak Setuju<br/>Disagree</b> | <b>Setuju<br/>Agree</b> | <b>Jumlah Suara yang Menyetujui<br/>Total Agree Votes</b> |
|                                                  | 286.836.200                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 673.900                          | 42.272.538.947          | 42.559.375.147                                            |
|                                                  | 0,6740%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0,0016%                          | 99,3245%                | 99,9984%                                                  |
| <b>Keputusan<br/>Resolutions</b>                 | <ol style="list-style-type: none"> <li>Menetapkan penggunaan laba bersih Perseroan tahun buku 2024, yaitu sebesar Rp1.333.657.486.567,00 (satu triliun tiga ratus tiga puluh tiga miliar enam ratus lima puluh tujuh juta empat ratus delapan puluh enam ribu lima ratus enam puluh tujuh Rupiah) dengan rincian sebagai berikut:               <ol style="list-style-type: none"> <li>sebesar Rp2.000.000.000,00 (dua miliar Rupiah), disisihkan sebagai dana cadangan guna memenuhi ketentuan Pasal 104 anggaran dasar Perseroan dan Pasal 70 Undang-Undang Perseroan Terbatas; dan</li> <li>sisanya sebesar Rp1.331.657.486.567,00 (satu triliun tiga ratus tiga puluh satu miliar enam ratus lima puluh tujuh juta empat ratus delapan puluh enam ribu lima ratus enam puluh tujuh Rupiah) digunakan sebagai sebagian dari dividen tunai yang dibagikan kepada pemegang saham;</li> </ol> </li> <li>Menyetujui pembagian dividen tunai final sebesar Rp1.397.745.221.900,00 (satu triliun tiga ratus sembilan puluh tujuh miliar tujuh ratus empat puluh lima juta dua ratus dua puluh satu ribu sembilan ratus Rupiah) atau sebesar Rp29,00 (dua puluh sembilan Rupiah) per saham kepada pemegang saham, yang diambil dari alokasi laba bersih Perseroan tahun buku 2024 sebesar Rp1.331.657.486.567,00 (satu triliun tiga ratus tiga puluh satu miliar enam ratus lima puluh tujuh juta empat ratus delapan puluh enam ribu lima ratus enam puluh tujuh Rupiah) dan sisanya diambil dari dari saldo laba Perseroan sebesar Rp66.087.735.333,00 (enam puluh enam miliar delapan puluh tujuh juta tujuh ratus tiga puluh lima ribu tiga ratus tiga puluh tiga Rupiah);</li> <li>Memberikan kuasa dan wewenang kepada Direksi Perseroan untuk mengumumkannya sesuai dengan peraturan perundang-undangan yang berlaku; dan</li> <li>Menetapkan keputusan angka 1, angka 2, dan angka 3 berlaku sejak ditutupnya Rapat.</li> </ol> <ol style="list-style-type: none"> <li>To determine the use of the Company's net profit for the 2024 financial year, amounting to Rp1,333,657,486,567.00 (one trillion three hundred thirty-three billion six hundred fifty-seven million four hundred eighty-six thousand five hundred sixty-seven Rupiah), with the following details:               <ol style="list-style-type: none"> <li>Rp2,000,000,000.00 (two billion Rupiah) will be set aside as a reserve fund to comply with the provisions of Article 104 of the Company's articles of association and Article 70 of the Limited Liability Company Law; and</li> <li>The remaining Rp1,331,657,486,567.00 (one trillion three hundred thirty-one billion six hundred fifty-seven million four hundred eighty-six thousand five hundred sixty-seven Rupiah) will be used as part of the cash dividends distributed to shareholders;</li> </ol> </li> <li>Approved the distribution of final cash dividends of Rp1,397,745,221,900.00 (one trillion three hundred ninety-seven billion seven hundred forty-five million two hundred twenty-one thousand nine hundred Rupiah) or Rp29.00 (twenty-nine Rupiah) per share to shareholders, taken from the Company's net profit allocation for the 2024 financial year of Rp1,331,657,486,567.00 (one trillion three hundred thirty-one billion six hundred fifty-seven million four hundred eighty-six thousand five hundred sixty-seven Rupiah) and the remainder taken from the Company's retained earnings of Rp66,087,735,333.00 (sixty-six billion eighty-seven million seven hundred thirty-five thousand three hundred thirty-three Rupiah);</li> <li>Granted power and authority to the Company's Board of Directors to announce it in accordance with applicable laws and regulations; and</li> <li>To determine that decisions in points 1, 2, and 3 shall be effective as of the closing of the Meeting.</li> </ol> |                                  |                         |                                                           |
| <b>Realisasi<br/>Realization</b>                 | Telah direalisasikan<br>Realized                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                  |                         |                                                           |

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| <b>Mata Acara Ketiga<br/>Third Agenda Item</b>   | Pengangkatan dan/atau pengangkatan kembali anggota Direksi dan Dewan Komisaris Perseroan<br>Appointment and/or reappointment of members of the Company's Board of Directors and Board of Commissioners |                                  |                         |                                                           |
| <b>Hasil Pemungutan Suara<br/>Voting Results</b> | <b>Abstain</b>                                                                                                                                                                                         | <b>Tidak Setuju<br/>Disagree</b> | <b>Setuju<br/>Agree</b> | <b>Jumlah Suara yang Menyetujui<br/>Total Agree Votes</b> |
|                                                  | 286.868.700                                                                                                                                                                                            | 1.240.502.921                    | 41.032.677.426          | 41.319.546.126                                            |
|                                                  | 0,6740%                                                                                                                                                                                                | 2,9147%                          | 96,4113%                | 97,0853%                                                  |

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| <b>Keputusan<br/>Resolutions</b>                         | <p>1. Menyetujui pengangkatan kembali anggota Direksi dan Dewan Komisaris Perseroan, yaitu:</p> <p>a. Approved the reappointment of members of the Company's Board of Directors and Board of Commissioners, namely:</p> <ul style="list-style-type: none"> <li>• Mr. Hongky Jeffry Nantung as Presiden Direktur / President Director;</li> <li>• Mr. Atsushi Uehara as Wakil Presiden Direktur / Vice President Director;</li> <li>• Ms. Monik William as Direktur / Director;</li> <li>• Mr. Tondy Suwanto as Direktur / Director;</li> <li>• Mr. Muktar Widjaja as Presiden Komisaris / President Commissioner;</li> <li>• Mr. Hermawan Wijaya as Wakil Presiden Komisaris / Vice President Commissioner;</li> <li>• Mr. Masayoshi Hirose as Wakil Presiden Komisaris / Vice President Commissioner;</li> <li>• Mr. Seiji Itagaki as Komisaris / Commissioner;</li> <li>• Mr. Teddy Pawitra as Komisaris Independen / Independent Commissioner; and</li> <li>• Mrs. Susiyati Bambang Hirawan as Komisaris Independen / Independent Commissioner;</li> </ul> <p>dengan masa jabatan sampai dengan ditutupnya Rapat Umum Pemegang Saham Tahunan ke-3 (tiga) setelah Rapat ini; dan</p> <p>with a term of office until the closing of the 3rd (third) Annual General Meeting of Shareholders after this Meeting; and</p> <p>b. Menetapkan pengangkatan kembali anggota Direksi dan Dewan Komisaris Perseroan tersebut berlaku sejak ditutupnya Rapat.</p> <p>To determine the reappointment of the members of the Company's Board of Directors and Board of Commissioners effective from the closing of the Meeting.</p> <p>Dengan demikian, susunan anggota Direksi dan Dewan Komisaris Perseroan dengan masa jabatan sampai dengan ditutupnya Rapat Umum Pemegang Saham Tahunan ke-3 (tiga) setelah Rapat ini yaitu untuk tahun buku yang berakhir pada tanggal 31-12-2027 (tiga puluh satu Desember dua ribu dua puluh tujuh) yang akan dilaksanakan paling lambat pada bulan Juni 2028 (dua ribu dua puluh delapan), dengan tidak mengurangi hak Rapat Umum Pemegang Saham untuk memberhentikannya sewaktu-waktu sebelum masa jabatannya berakhir adalah sebagai berikut:</p> <p>Therefore, the composition of the members of the Board of Directors and Board of Commissioners of the Company with a term of office until the closing of the 3rd (third) Annual General Meeting of Shareholders after this Meeting, namely for the financial year ending on 31-12-2027 (thirty-first of December two thousand twenty-seven) which will be held no later than June 2028 (two thousand twenty-eight), without reducing the right of the General Meeting of Shareholders to dismiss them at any time before their term of office ends is as follows:</p> <p><b>Direksi   Board of Directors</b></p> <table border="0"> <tr> <td>• Presiden Direktur / President Director</td><td>: Hongky Jeffry Nantung</td></tr> <tr> <td>• Wakil Presiden Direktur / Vice President Director</td><td>: Atsushi Uehara</td></tr> <tr> <td>• Direktur / Director</td><td>: Monik William</td></tr> <tr> <td>• Direktur / Director</td><td>: Tondy Suwanto</td></tr> </table> <p><b>Dewan Komisaris   Board of Commissioner</b></p> <table border="0"> <tr> <td>• Presiden Komisaris / President Commissioner</td><td>: Muktar Widjaja</td></tr> <tr> <td>• Wakil Presiden Komisaris / Vice President Commissioner</td><td>: Hermawan Wijaya</td></tr> <tr> <td>• Wakil Presiden Komisaris / Vice President Commissioner</td><td>: Masayoshi Hirose</td></tr> <tr> <td>• Komisaris / Commissioner</td><td>: Seiji Itagaki</td></tr> <tr> <td>• Komisaris Independen / Independent Commissioner</td><td>: Teddy Pawitra</td></tr> <tr> <td>• Komisaris Independen / Independent Commissioner</td><td>: Susiyati Bambang Hirawan</td></tr> </table> <p>2. Memberikan kuasa kepada Direksi Perseroan untuk menyatakan keputusan Rapat ini dalam akta Pernyataan Keputusan Rapat yang dibuat di hadapan Notaris; mengakses Sistem Administrasi Badan Hukum; menyampaikan pemberitahuan perubahan data Perseroan kepada Menteri Hukum Republik Indonesia untuk memperoleh surat penerimaan pemberitahuan perubahan data Perseroan sebagaimana dimaksud Pasal 94 ayat (7) dan Pasal 111 ayat (7) Undang-Undang Perseroan Terbatas; dan</p> <p>Granting power of attorney to the Company's Board of Directors to state the decisions of this Meeting in a deed of Meeting Decision Statement made before a Notary; accessing the Legal Entity Administration System; submitting notification of changes to the Company's data to the Minister of Law of the Republic of Indonesia to obtain a letter of receipt of notification of changes to the Company's data as referred to in Article 94 paragraph (7) and Article 111 paragraph (7) of the Limited Liability Company Law; and</p> <p>3. Menetapkan keputusan angka 2 berlaku sejak ditutupnya Rapat.</p> <p>Determine decision number 2 to take effect from the closing of the Meeting</p> | • Presiden Direktur / President Director | : Hongky Jeffry Nantung | • Wakil Presiden Direktur / Vice President Director | : Atsushi Uehara | • Direktur / Director | : Monik William | • Direktur / Director | : Tondy Suwanto | • Presiden Komisaris / President Commissioner | : Muktar Widjaja | • Wakil Presiden Komisaris / Vice President Commissioner | : Hermawan Wijaya | • Wakil Presiden Komisaris / Vice President Commissioner | : Masayoshi Hirose | • Komisaris / Commissioner | : Seiji Itagaki | • Komisaris Independen / Independent Commissioner | : Teddy Pawitra | • Komisaris Independen / Independent Commissioner | : Susiyati Bambang Hirawan |
| • Presiden Direktur / President Director                 | : Hongky Jeffry Nantung                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     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      |                  |                       |                 |                       |                 |                                               |                  |                                                          |                   |                                                          |                    |                            |                 |                                                   |                 |                                                   |                            |
| • Wakil Presiden Direktur / Vice President Director      | : Atsushi Uehara                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| • Direktur / Director                                    | : Monik William                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             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| • Direktur / Director                                    | : Tondy Suwanto                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             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      |                  |                       |                 |                       |                 |                                               |                  |                                                          |                   |                                                          |                    |                            |                 |                                                   |                 |                                                   |                            |
| • Presiden Komisaris / President Commissioner            | : Muktar Widjaja                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| • Wakil Presiden Komisaris / Vice President Commissioner | : Hermawan Wijaya                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| • Wakil Presiden Komisaris / Vice President Commissioner | : Masayoshi Hirose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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      |                  |                       |                 |                       |                 |                                               |                  |                                                          |                   |                                                          |                    |                            |                 |                                                   |                 |                                                   |                            |
| • Komisaris / Commissioner                               | : Seiji Itagaki                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             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| • Komisaris Independen / Independent Commissioner        | : Teddy Pawitra                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             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| • Komisaris Independen / Independent Commissioner        | : Susiyati Bambang Hirawan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  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| <b>Realisasi<br/>Realization</b>                         | <p>Telah direalisasikan</p> <p>Realized</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| <b>Mata Acara Keempat</b><br><b>Fourth Agenda Item</b> | <ol style="list-style-type: none"> <li>1. Penetapan gaji dan tunjangan anggota Direksi Perseroan untuk tahun buku 2025</li> <li>2. Penetapan gaji atau honorarium dan tunjangan lain anggota Dewan Komisaris Perseroan untuk Tahun Buku 2025</li> </ol> <ol style="list-style-type: none"> <li>1. Determination of the salaries and allowances of members of the Company's Board of Directors for the 2025 financial year</li> <li>2. Determination of the salaries or honorariums and other allowances of members of the Company's Board of Commissioners for the 2025 financial year</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |                     |                                                       |
| <b>Hasil Pemungutan Suara</b><br><b>Voting Results</b> | <b>Abstain</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Tidak Setuju Disagree</b> | <b>Setuju Agree</b> | <b>Jumlah Suara yang Menyetujui Total Agree Votes</b> |
|                                                        | 286.868.500                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 199.407.200                  | 42.073.773.347      | 42.360.641.847                                        |
|                                                        | 0,6740%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0,4685%                      | 98,8574%            | 99,5315%                                              |
| <b>Keputusan Resolutions</b>                           | <ol style="list-style-type: none"> <li>1. Memberikan wewenang kepada Dewan Komisaris Perseroan untuk menetapkan gaji dan tunjangan anggota Direksi Perseroan untuk tahun buku 2025 (dua ribu dua puluh lima);</li> <li>2. Menetapkan total gaji atau honorarium dan tunjangan lain bagi Dewan Komisaris Perseroan untuk tahun buku 2025 (dua ribu dua puluh lima) adalah minimal sama dengan yang diterima pada tahun buku 2024 (dua ribu dua puluh empat);</li> <li>3. Memberikan wewenang kepada Dewan Komisaris Perseroan untuk menetapkan besarnya serta pembagian jumlah gaji atau honorarium dan tunjangan lain dari masing-masing anggota Dewan Komisaris Perseroan untuk tahun buku 2025 (dua ribu dua puluh lima); dan</li> <li>4. Menetapkan keputusan angka 1, angka 2, dan angka 3 berlaku sejak ditutupnya Rapat.</li> </ol> <ol style="list-style-type: none"> <li>1. Granting authority to the Company's Board of Commissioners to determine the salaries and allowances of the members of the Company's Board of Directors for the 2025 (two thousand twenty-five) financial year;</li> <li>2. Determining the total salary or honorarium and other allowances for the Company's Board of Commissioners for the 2025 (two thousand twenty-five) financial year to be at least the same as those received in the 2024 (two thousand twenty-four) financial year;</li> <li>3. Granting authority to the Company's Board of Commissioners to determine the amount and distribution of the salary or honorarium and other allowances of each member of the Company's Board of Commissioners for the 2025 (two thousand twenty-five) financial year; and</li> <li>4. Determining that decisions numbered 1, number 2, and number 3 shall be effective as of the closing of the Meeting.</li> </ol> |                              |                     |                                                       |
| <b>Realisasi Realization</b>                           | Telah direalisasikan<br>Realized                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                     |                                                       |

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| <b>Mata Acara Kelima</b><br><b>Fifth Agenda Item</b>   | Penunjukan Akuntan Publik untuk tahun buku 2025<br>Appointment of Public Accountant for the 2025 financial year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                     |                                                       |
| <b>Hasil Pemungutan Suara</b><br><b>Voting Results</b> | <b>Abstain</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Tidak Setuju Disagree</b> | <b>Setuju Agree</b> | <b>Jumlah Suara yang Menyetujui Total Agree Votes</b> |
|                                                        | 286.862.000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 736.288.600                  | 41.536.898.447      | 41.823.760.447                                        |
|                                                        | 0,6740%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1,7300%                      | 97,5960%            | 98,2700%                                              |
| <b>Keputusan Resolutions</b>                           | <ol style="list-style-type: none"> <li>1. Memberikan kuasa kepada Dewan Komisaris Perseroan untuk menunjuk Akuntan Publik yang terdaftar di Otoritas Jasa Keuangan yang akan melakukan audit laporan keuangan Perseroan untuk tahun buku 2025 (dua ribu dua puluh lima) serta memberikan wewenang kepada Dewan Komisaris Perseroan untuk menetapkan jumlah honorarium dan persyaratan lain atas penunjukan Akuntan Publik tersebut; dan</li> <li>2. Menetapkan keputusan angka 1 berlaku sejak ditutupnya Rapat.</li> </ol> <ol style="list-style-type: none"> <li>1. Granting power to the Company's Board of Commissioners to appoint a Public Accountant registered with the Financial Services Authority to audit the Company's financial statements for the 2025 (two thousand and twenty-five) financial year and granting authority to the Company's Board of Commissioners to determine the honorarium and other requirements for the appointment of the Public Accountant; and</li> <li>2. Establishing decision number 1, effective as of the closing of the Meeting</li> </ol> |                              |                     |                                                       |
| <b>Realisasi Realization</b>                           | Telah direalisasikan<br>Realized                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                              |                     |                                                       |

## Pelaksanaan dan Realisasi RUPS Tahun Sebelumnya

## Implementation and Realization of the Previous Year's GMS

Perseroan pada tahun 2024 telah menyelenggarakan RUPS sebanyak 2 (dua) kali, yaitu:

In 2024, the Company held 2 (two) GMS, namely:

| RUPS<br>General Meeting of<br>Shareholders | Hari/<br>Tanggal<br>Date                                   | Tempat<br>Place                                                                                                           | Jumlah<br>Mata Acara<br>Number<br>of Agenda<br>Items | Jumlah<br>Keputusan<br>Number of<br>Resolutions | Realisasi<br>Realization                                                                                                                  |
|--------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| Tahunan<br>Annual                          | Senin, tanggal<br>10 Juni 2024<br>Monday, June<br>10, 2024 | Grand Hyatt Hotel<br>Jakarta,<br>Ballroom B-C.,<br>Jl. M.H. Thamrin Kav.<br>28-30, Jakarta<br>Pusat, DKI Jakarta<br>10350 | 5 (lima)<br>(five)                                   | 20 (dua puluh)<br>(twenty)                      | Seluruh keputusan yang telah<br>ditetapkan telah direalisasikan<br>sepanjang tahun 2024.<br>All resolutions have been<br>realized in 2024 |
| Luar Biasa<br>Extraordinary                | Senin, tanggal<br>10 Juni 2024<br>Monday, June<br>10, 2024 | Grand Hyatt Hotel<br>Jakarta,<br>Ballroom B-C.,<br>Jl. M.H. Thamrin Kav.<br>28-30, Jakarta<br>Pusat, DKI Jakarta<br>10350 | 1 (satu)<br>(one)                                    | 4 (empat)<br>(four)                             | Seluruh keputusan yang telah<br>ditetapkan telah direalisasikan<br>sepanjang tahun 2024.<br>All resolutions have been<br>realized in 2024 |



## Dewan Komisaris Board of Commissioners

Dewan Komisaris berperan sebagai organ Perseroan yang bertanggung jawab memberikan nasihat dan perspektif strategis terkait rencana maupun keputusan bisnis Perseroan. Secara esensial, Dewan Komisaris berfungsi sebagai pengawas independen untuk memastikan kelancaran operasional sesuai Anggaran Dasar dan ketentuan yang berlaku.

The Board of Commissioners serves as the Company's organ responsible for providing strategic advice and perspectives regarding the Company's business plans and decisions. Fundamentally, the Board of Commissioners serves as an independent supervisor to ensure smooth operations in accordance with the Articles of Association and applicable regulations.

### Piagam Dewan Komisaris

Dewan Komisaris telah menetapkan Piagam Dewan Komisaris yang terakhir direvisi pada tanggal 16 Agustus 2019, sebagai pedoman utama dalam melaksanakan tugas dan wewenangnya. Piagam ini disusun sesuai dengan ketentuan Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris bagi Emiten atau Perusahaan Publik. Dokumen tersebut menjadi rujukan formal untuk memastikan pelaksanaan fungsi pengawasan yang transparan dan akuntabel.

### Board of Commissioners Charter

The Board of Commissioners has established the Board of Commissioners Charter, last revised on August 16, 2019, as the primary guideline in carrying out its duties and authorities. This Charter was prepared in accordance with Financial Services Authority Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners for Issuers or Public Companies. This document serves as a formal reference to ensure the transparent and accountable implementation of the supervisory function.

### Susunan dan Komposisi Dewan Komisaris

Dewan Komisaris Perseroan hingga akhir tahun 2025 beranggotakan 6 (enam) orang, termasuk 2 (dua) Komisaris Independen. Komposisi ini dirancang dengan mempertimbangkan keberagaman, kompetensi, keahlian, serta pengalaman yang selaras dengan kebutuhan strategis Perseroan. Masa jabatan anggota dimulai sejak pengangkatan hingga penutupan RUPS Tahunan ketiga, dengan pengganti yang mengisi sisa masa tugas apabila terjadi perubahan sebelum periode berakhir. Berikut rincian susunan dan komposisi keanggotaan Dewan Komisaris sepanjang tahun 2025:

### Composition of the Board of Commissioners

The Company's Board of Commissioners consists of six members, including two Independent Commissioners, until the end of 2025. This composition is arranged with diversity, competency, expertise, and experience in mind, aligned with the Company's strategic needs. The term of office of members begins upon appointment and continues until the closing of the third Annual General Meeting of Shareholders, with replacements filling the remaining term if changes occur before the end of the term. The following details the composition of the Board of Commissioners throughout 2025:

| Nama<br>Name             | Jabatan<br>Position                                     | Dasar Hukum Pengangkatan<br>Legal Basis of Appointment                                                              | Masa Jabatan<br>Term of Office |
|--------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Muktar Widjaja           | Presiden Komisaris<br>President Commissioner            | Keputusan RUPS Tahunan Perseroan tanggal 28 April 2025<br>Decision of the Company's Annual GMS dated April 28, 2025 | 2025–2028                      |
| Hermawan Wijaya          | Wakil Presiden Komisaris<br>Vice President Commissioner | Keputusan RUPS Tahunan Perseroan tanggal 28 April 2025<br>Decision of the Company's Annual GMS dated April 28, 2025 | 2025–2028                      |
| Masayoshi Hirose         | Wakil Presiden Komisaris<br>Vice President Commissioner | Keputusan RUPS Tahunan Perseroan tanggal 28 April 2025<br>Decision of the Company's Annual GMS dated April 28, 2025 | 2025–2028                      |
| Seiji Itagaki            | Komisaris<br>Commissioner                               | Keputusan RUPS Tahunan Perseroan tanggal 28 April 2025<br>Decision of the Company's Annual GMS dated April 28, 2025 | 2025–2028                      |
| Teddy Pawitra            | Komisaris Independen<br>Independent Commissioner        | Keputusan RUPS Tahunan Perseroan tanggal 28 April 2025<br>Decision of the Company's Annual GMS dated April 28, 2025 | 2025–2028                      |
| Susiyati Bambang Hirawan | Komisaris Independen<br>Independent Commissioner        | Keputusan RUPS Tahunan Perseroan tanggal 28 April 2025<br>Decision of the Company's Annual GMS dated April 28, 2025 | 2025–2028                      |

## Tugas dan Tanggung Jawab Dewan Komisaris

Mengacu pada Piagam Dewan Komisaris, Dewan Komisaris menjalankan fungsi pengawasan atas arah kebijakan dan tindakan pengurusan yang dilakukan Direksi dalam mengelola Perseroan, sekaligus memberikan arahan dan nasihat kepada Direksi dalam pelaksanaan kegiatan usaha. Dewan Komisaris juga memastikan setiap kebijakan yang ditetapkan Direksi senantiasa sejalan dengan penerapan prinsip-prinsip Tata Kelola Perusahaan yang Baik (GCG) di seluruh aspek operasional Perseroan.

Tugas dan tanggung jawab Dewan Komisaris:

1. Dewan Komisaris wajib melaksanakan tugas dan tanggung jawabnya secara independen.
2. Dewan Komisaris bertugas melakukan pengawasan dan bertanggung jawab atas pengawasan terhadap kebijakan pengurusan, jalannya pengurusan pada umumnya, baik mengenai Perseroan maupun usaha Perseroan dan memberikan nasihat kepada Direksi.
3. Anggota Dewan Komisaris wajib melaksanakan tugas dan tanggung jawab sebagaimana dimaksud pada angka 2 (dua) di atas dengan itikad baik, penuh tanggung jawab dan kehati-hatian serta sesuai dengan ketentuan Anggaran Dasar Perseroan.
4. Dalam kondisi tertentu, Dewan Komisaris wajib menyelenggarakan RUPS tahunan dan RUPS lainnya sesuai dengan kewenangannya sebagaimana diatur dalam perundangundangan dan anggaran dasar Perseroan.
5. Dalam rangka mendukung efektifitas pelaksanaan tugas dan tanggung jawabnya, Dewan Komisaris wajib membentuk Komite Audit dan dapat membentuk komite lainnya.
6. Komite-komite tersebut diketuai oleh Komisaris Independen.
7. Dewan Komisaris wajib memastikan bahwa Komite sebagaimana dimaksud pada angka 5 (lima), yang telah dibentuk menjalankan tugasnya secara efektif.
8. Dewan Komisaris wajib melakukan evaluasi terhadap kinerja Komite yang membantu pelaksanaan tugas dan tanggung jawabnya setiap akhir tahun buku.
9. Setiap anggota Dewan Komisaris bertanggungjawab secara tanggung renteng atas kerugian Perseroan yang disebabkan oleh kesalahan atau kelalaian anggota Dewan Komisaris dalam menjalankan tugasnya.
10. Anggota Dewan Komisaris tidak bertanggungjawab atas kerugian Perseroan apabila dapat membuktikan:
  - a. Kerugian tersebut bukan karena kesalahan atau kelalaiannya;
  - b. Telah melakukan pengawasan dengan itikad baik, penuh tanggung jawab dan kehati-hatian untuk kepentingan dan sesuai dengan maksud dan tujuan Perseroan;

## Duties and Responsibilities of the Board of Commissioners

In accordance with the Board of Commissioners Charter, the Board of Commissioners oversees the policy direction and management actions taken by the Board of Directors in managing the Company, while also providing direction and advice to the Board of Directors in conducting the Company's business operations. The Board of Commissioners also ensures that every policy established by the Board of Directors consistently aligns with the implementation of Good Corporate Governance (GCG) principles across all aspects of the Company's operations.

Duties and Responsibilities of the Board of Commissioners:

1. The Board of Commissioners is required to carry out its duties and responsibilities independently.
2. The Board of Commissioners is responsible to supervise and monitor management policies and the general management of the Company and its business, and providing advice to the Board of Directors.
3. Members of the Board of Commissioners are required to carry out the duties and responsibilities referred to in point 2 (two) above in good faith, with full responsibility and prudence, and in accordance with the provisions of the Company's Articles of Association.
4. Under certain circumstances, the Board of Commissioners is required to hold an annual GMS and other GMS in accordance with its authority as stipulated in the laws and the Company's Articles of Association.
5. To support the effective implementation of its duties and responsibilities, the Board of Commissioners is required to establish an Audit Committee and may establish other committees.
6. These committees are chaired by an Independent Commissioner.
7. The Board of Commissioners is required to ensure that the established Committees, as referred to in point 5 (five), carry out their duties effectively.
8. The Board of Commissioners is required to evaluate the performance of the Committees that assist in the implementation of its duties and responsibilities at the end of each financial year.
9. Each member of the Board of Commissioners is jointly and severally liable for any losses to the Company caused by the errors or negligence of a member of the Board of Commissioners in carrying out their duties.
10. Members of the Board of Commissioners are not liable for any losses to the Company if they can prove:
  - a. The loss was not due to their error or negligence;
  - b. They have carried out supervision in good faith, with full responsibility and prudence for the benefit of and in accordance with the purposes and objectives of the Company;

- c. Tidak mempunyai benturan kepentingan baik langsung maupun tidak langsung atas tindakan pengawasan yang mengakibatkan kerugian, dan
  - d. Telah mengambil tindakan untuk mencegah timbul atau berlanjutnya kerugian tersebut.
11. Anggota Dewan Komisaris wajib meningkatkan kompetensi melalui pendidikan dan pelatihan secara terus menerus, memahami peraturan dan memiliki pengetahuan umum khususnya terkait dengan perekonomian dan industri properti.

- c. They have no direct or indirect conflict of interest in the supervisory actions that resulted in the loss, and
  - d. They have taken action to prevent the occurrence or continuation of such losses.
11. Members of the Board of Commissioners are required to improve their competencies through continuous education and training, have a thorough understanding of applicable regulations, and possess general knowledge, particularly related to the economy and the property industry.

## Rapat Dewan Komisaris dan Rapat Gabungan

### Kebijakan Rapat

Dewan Komisaris menyelenggarakan pertemuan secara teratur dengan mengacu pada Piagam Dewan Komisaris, POJK No. 33/POJK.04/2014, serta Anggaran Dasar Perseroan. Piagam tersebut mewajibkan rapat internal Dewan Komisaris minimal setiap dua bulan sekali dan rapat bersama Direksi setiap empat bulan sekali.

## Board of Commissioners Meetings and Joint Meetings

### Meeting Policy

The Board of Commissioners holds regular meetings in accordance with the Board of Commissioners Charter, POJK No. 33/POJK.04/2014, and the Company's Articles of Association. The Charter requires internal meetings of the Board of Commissioners at least once every two months and joint meetings with the Board of Directors every four months.

### Realisasi dan Tingkat Kehadiran dalam Rapat

Dewan Komisaris telah melaksanakan 6 (enam) kali rapat internal serta 6 (enam) kali rapat gabungan dengan Direksi sepanjang tahun 2025, dengan tingkat kehadiran sebagai berikut:

### Realization and Meeting Attendance

The Board of Commissioners held six internal meetings and six joint meetings with the Board of Directors throughout 2025, with the following attendance levels:

| Nama<br>Name             | Jabatan<br>Position                                     | Rapat Dewan Komisaris<br>Meeting of the Board of Commissioners |                         |      | Rapat Gabungan termasuk RUPS<br>Joint Meetings, including GMS |                         |      |
|--------------------------|---------------------------------------------------------|----------------------------------------------------------------|-------------------------|------|---------------------------------------------------------------|-------------------------|------|
|                          |                                                         | Jumlah Rapat<br>Number of Meetings                             | Kehadiran<br>Attendance | %    | Jumlah Rapat<br>Number of Meetings                            | Kehadiran<br>Attendance | %    |
| Muktar Widjaja           | Presiden Komisaris<br>President Commissioner            | 6                                                              | 6                       | 100% | 6                                                             | 6                       | 100% |
| Hermawan Wijaya          | Wakil Presiden Komisaris<br>Vice President Commissioner | 6                                                              | 6                       | 100% | 6                                                             | 6                       | 100% |
| Masayoshi Hirose         | Wakil Presiden Komisaris<br>Vice President Commissioner | 6                                                              | 6                       | 100% | 6                                                             | 6                       | 100% |
| Seiji Itagaki            | Komisaris<br>Commissioner                               | 6                                                              | 6                       | 100% | 6                                                             | 6                       | 100% |
| Teddy Pawitra            | Komisaris Independen<br>Independent Commissioner        | 6                                                              | 6                       | 100% | 6                                                             | 6                       | 100% |
| Susiyati Bambang Hirawan | Komisaris Independen<br>Independent Commissioner        | 6                                                              | 6                       | 100% | 6                                                             | 6                       | 100% |

## Pelaksanaan Tugas dan Tanggung Jawab Dewan Komisaris Tahun 2025

Dewan Komisaris Perseroan telah melaksanakan tugas dan tanggung jawab sepanjang tahun 2025, sebagai berikut:

1. Memberikan persetujuan anggaran tahunan Perseroan untuk tahun buku 2025;
2. Memberikan masukan serta melakukan pengawasan terhadap kinerja Direksi, baik terkait operasional maupun tata kelola Perseroan, secara berkala melalui enam rapat Dewan Komisaris dan rapat gabungan Direksi dengan Dewan Komisaris;
3. Menunjuk Kantor Akuntan Publik Mirawati Sensi Idris untuk melakukan tugas audit atas Laporan Keuangan Konsolidasian Perseroan dan Entitas Anak Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2025;
4. Menjalankan fungsi nominasi dan remunerasi Perseroan;
5. Memberikan persetujuan dalam pembagian dividen untuk tahun buku 2024;
6. Menyenggarakan Rapat Umum Pemegang Saham Tahunan 2025 serta memberikan persetujuan pada penunjukan ketua rapat.

## Pelatihan dan Peningkatan Kompetensi Anggota Dewan Komisaris

### Kebijakan Pelatihan

Perseroan menetapkan kebijakan pengembangan kompetensi anggota Dewan Komisaris untuk menyediakan wawasan terkini tentang dinamika bisnis dan kebijakan strategis Perseroan, sekaligus berbagi keahlian yang mendukung efektivitas fungsi pengawasan.

### Realisasi Pelatihan Tahun 2025

Sepanjang tahun 2025, para anggota Dewan Komisaris telah mengikuti berbagai program pelatihan (termasuk webinar) sebagaimana dirinci dalam tabel di bawah ini:

## Implementation of Duties and Responsibilities of the Board of Commissioners in 2025

The Company's Board of Commissioners carried out its duties and responsibilities throughout 2025, as follows:

1. Approved the Company's annual budget for the 2025 financial year;
2. Provided input and overseeing the performance of the Board of Directors, both related to the Company's operations and governance, periodically through six Board of Commissioners meetings and joint meetings of the Board of Directors and the Board of Commissioners;
3. Appointed the Public Accounting Firm Mirawati Sensi Idris to audit the Consolidated Financial Statements of the Company and its Subsidiaries for the financial year ending December 31, 2025;
4. Carried out the Company's nomination and remuneration functions;
5. Approved the distribution of dividends for the 2024 financial year;
6. Convened the 2025 Annual General Meeting of Shareholders and approving the appointment of the meeting chairperson.

## Training and Competency Development for Members of the Board of Commissioners

### Training Policy

The Company has established a competency development policy for members of the Board of Commissioners to provide up-to-date insights into the Company's business dynamics and strategic policies, while also sharing expertise to support the effectiveness of the supervisory function.

### Training Implementation in 2025

Throughout 2025, members of the Board of Commissioners participated in various training programs (including webinars), as detailed in the table below:



| Tanggal<br>Date                               | Tempat<br>Place | Penyelenggara<br>Organizer    | Pelatihan dan/atau Pendidikan<br>Training and/or Education                                                                        |
|-----------------------------------------------|-----------------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 22 Juli 2025<br>July 22, 2025                 | Zoom            | Deloitte                      | International Financial Reporting Standards S1 & S2 Workshop 2025                                                                 |
| 25 Juli 2025<br>July 25, 2025                 | Inhouse         | Learning & Development<br>SML | Staying Relevant In The Ride – Hailing Era                                                                                        |
| 19 Agustus 2025<br>August 19, 2025            | Zoom            | OJK                           | Risk and Governance Summit 2025 – Empowering the GRC Ecosystem to Drive Economic Growth and National Resilience<br>Empowering the |
| 08 September<br>2025<br>September 8,<br>2025  | Inhouse         | Learning & Development<br>SML | ESG & Sustainability & Awareness Training for SR Champion                                                                         |
| 19 September<br>2025<br>September 19,<br>2025 | Inhouse         | Learning & Development<br>SML | From Vision to Impact : Leadership in Rapidly Evolving Market                                                                     |
| 03 Oktober 2025<br>October 3, 2025            | ICE BSD         | Sinar Mas                     | Sinar Mas Digital Day 2025 – Together We Go Far, Fast, Towards Infinite Future                                                    |
| 24 Oktober 2025<br>October 24, 2025           | Inhouse         | Prasmul                       | Leading The Future : Customer First, Data Driven                                                                                  |

## Program Orientasi Dewan Komisaris

Perseroan menyediakan program orientasi komprehensif bagi anggota Dewan Komisaris yang baru terpilih, berupa akses informasi lengkap tentang operasional usaha serta penjelasan rinci mengenai tugas dan wewenang sebagai pengawas Perseroan. Inisiatif ini bertujuan memberikan pemahaman mendalam tentang peran mereka guna mendukung kontribusi maksimal terhadap kemajuan strategis Perseroan. Materi yang disampaikan meliputi:

1. Informasi tentang Perseroan;
2. Pelaksanaan prinsip-prinsip GCG yang dilakukan oleh Perseroan;
3. Fungsi, hak, tugas dan tanggung jawab, keanggotaan dan komposisi, dan evaluasi kinerja Dewan Komisaris;
4. Audit dan pengendalian internal sistem perusahaan; dan
5. Strategi Perseroan dan proyek-proyek yang relevan yang sedang berjalan

Pada tahun 2025, tidak terdapat program orientasi Dewan Komisaris yang dilakukan mengingat tidak ada anggota Dewan Komisaris baru.

## Board of Commissioners Orientation Program

The Company accommodates a comprehensive orientation program for newly elected members of the Board of Commissioners, providing access to comprehensive information on business operations and a detailed explanation of their duties and authorities as supervisors of the Company. This initiative aims to provide an in-depth understanding of their roles to support maximum contribution to the Company's strategic progress. The materials presented include:

1. Information about the Company;
2. The Company's implementation of GCG principles;
3. Functions, rights, duties and responsibilities, membership and composition, and performance evaluation of the Board of Commissioners;
4. The company's audit and internal control systems; and
5. The Company's strategy and relevant ongoing projects.

In 2025, no orientation program for the Board of Commissioners was conducted due to the absence of new members.

## Penilaian Kinerja Komite/Organ Pendukung Dewan Komisaris

### Prosedur Penilaian Kinerja

Dewan Komisaris melakukan evaluasi setiap 1 (satu) tahun sekali terhadap kinerja komite pendukungnya berdasarkan pencapaian program kerja sesuai rencana anggaran tahunan, tingkat kompetensi anggota, serta konsistensi kehadiran dalam rapat komite terkait. Penilaian ini bertujuan memastikan efektivitas dukungan komite terhadap fungsi pengawasan strategis Perseroan di sektor properti dan kawasan industri.

### Kriteria Penilaian

Dewan Komisaris mengevaluasi kinerja komite pendukung secara periodik dengan kriteria utama meliputi:

1. Pencapaian program kerja sesuai rencana anggaran tahunan,
2. Kualitas kompetensi anggota, serta
3. Tingkat kehadiran rapat komite.

Penilaian ini memastikan efektivitas dukungan terhadap fungsi strategis pengawasan di sektor properti dan kawasan industri. Untuk tahun 2025, kinerja Komite Audit dinyatakan memadai dan selaras dengan target program kerja yang telah ditetapkan.

## Performance Assessment of Committees/ Supporting Organs of the Board of Commissioners

### Performance Assessment Procedure

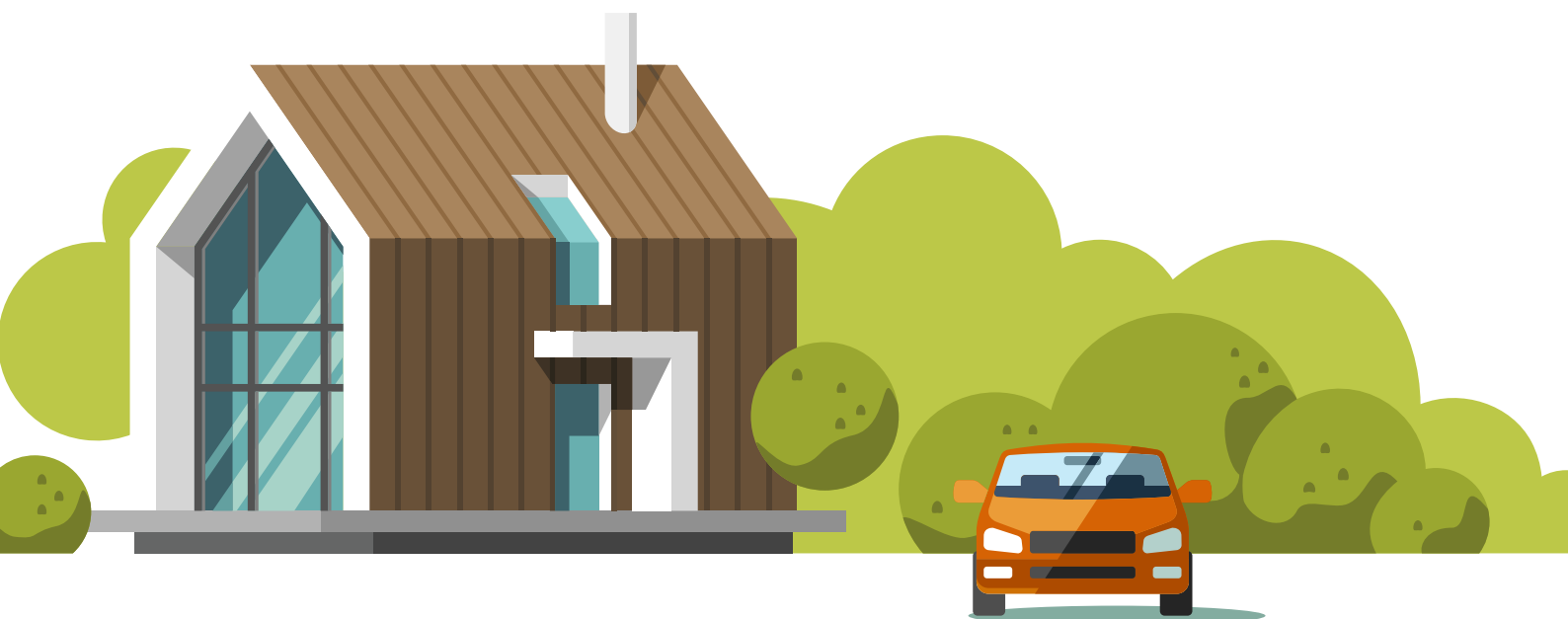
The Board of Commissioners conducts an annual evaluation of the performance of its supporting committees based on the achievement of work programs in accordance with the annual budget plan, the level of member competency, and consistent attendance at relevant committee meetings. This assessment aims to ensure the effectiveness of the committee's support for the Company's strategic oversight function in the property and industrial estate sectors.

### Assessment Criteria

The Board of Commissioners periodically evaluates the performance of the supporting committees, with the following key criteria:

1. Achievement of work programs in accordance with the annual budget plan,
2. Quality of member competency, and
3. Attendance at committee meetings.

This assessment ensures the effectiveness of support for the strategic oversight function in the property and industrial estate sectors. For 2025, the Audit Committee's performance was deemed adequate and aligned with the established work program targets.



## Komisaris Independen Independent Commissioner

Jumlah Komisaris Independen Perseroan telah sesuai dengan ketentuan dalam POJK No. 33/POJK.04/2014, di mana sedikitnya 30% dari anggota Dewan Komisaris wajib berasal dari unsur independen. Perseroan telah menunjuk 2 (dua) Komisaris Independen, yang proporsinya melampaui batas minimum tersebut.

Pada tahun 2025, posisi Komisaris Independen diemban oleh Teddy Pawitra dan Susiyati Bambang Hirawan, yang masing-masing telah menyampaikan dan menandatangani pernyataan independensi sebagai wujud pemenuhan prinsip tata kelola yang baik.

### Pernyataan Independensi Komisaris Independen

Independensi Dewan Komisaris menjadi prasyarat esensial dalam menjalankan fungsi pengawasan, evaluasi kinerja Direksi, serta pengambilan keputusan strategis. Setiap Komisaris wajib bebas dari konflik kepentingan maupun pengaruh eksternal yang dapat mengganggu objektivitas tugasnya. Komisaris Independen yang menjabat telah memenuhi kriteria independensi sebagaimana berikut:

1. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan dalam waktu 6 bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen pada periode berikutnya;
2. Tidak mempunyai saham, baik langsung maupun tidak langsung, pada Perseroan;
3. Tidak mempunyai afiliasi dengan Perseroan, anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama; dan
4. Tidak mempunyai hubungan usaha, baik langsung maupun tidak langsung, yang berkaitan dengan kegiatan usaha Perseroan.

The number of Independent Commissioners in the Company complies with the provisions of POJK No. 33/POJK.04/2014, which stipulates that at least 30% of the Board of Commissioners must be independent. The Company has appointed two Independent Commissioners, exceeding this minimum limit.

In 2025, the position of Independent Commissioner was held by Teddy Pawitra and Susiyati Bambang Hirawan, each of whom has submitted and signed a statement of independence as a manifestation of good governance principles.

### Independent Commissioner Independence Statement

The independence of the Board of Commissioners is an essential prerequisite for carrying out its supervisory function, evaluating the performance of the Board of Directors, and making strategic decisions. Each Commissioner must be free from conflicts of interest or external influences that could interfere with the objectivity of their duties. The Independent Commissioners in office have met the following independence criteria:

1. Not being employed nor having the authority and responsibility to plan, lead, control, or supervise the Company within the last 6 months, except for the reappointment as the Independent Commissioner in the next period;
2. Does not own shares, either directly or indirectly, in the Company;
3. Does not have any affiliation with the Company, members of the Board of Commissioners, members of the Board of Directors, or Major Shareholders; and
4. Does not have any business relationship, either directly or indirectly, related to the Company's business activities.

## Direksi

### Board of Directors

Direksi melaksanakan tugas dan tanggung jawabnya secara kolegal dalam mengelola seluruh kegiatan pengurusan Perseroan, dengan senantiasa berpedoman pada kepentingan serta tujuan Perseroan.

Dalam menjalankan perannya, Direksi bertindak dengan itikad baik, penuh tanggung jawab, serta menjunjung tinggi prinsip tata kelola perusahaan yang baik. Direksi diangkat dan diberhentikan oleh Rapat Umum Pemegang Saham, dan berperan sebagai pengelola utama Perseroan dalam mewujudkan visi dan misi, termasuk mengambil bagian dalam pembentukan dan pengembangan unit usaha serta penyediaan sarana pendukungnya.

The Board of Directors has collective duties and responsibilities in carrying out all actions related to the management of the Company and in alignment with its objectives and goals, with good faith and full responsibility.

In carrying out its role, the Board of Directors acts in good faith, with full responsibility, and upholds the principles of good corporate governance. The Board of Directors is appointed and dismissed by the General Meeting of Shareholders and serves as the primary manager of the Company in realizing its vision and mission, including participating in the establishment and development of business units and the provision of supporting facilities.

### Piagam Direksi

Perseroan memiliki Pedoman Kerja atau Piagam Direksi yang berfungsi sebagai landasan bagi Direksi dalam melaksanakan pengurusan dan pengelolaan perusahaan. Dokumen tersebut menjadi acuan untuk memastikan kegiatan Direksi dilakukan secara efisien, efektif, transparan, independen, serta akuntabel. Piagam Direksi yang berlaku saat ini disahkan pada tanggal 16 Agustus 2019 dan disusun dengan mengacu pada Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.

### Board of Directors Charter

The Company issued a Work Guideline or Board of Directors Charter, which serves as the foundation for the Board of Directors in carrying out the management and administration of the company. This document serves as a reference to ensure that the Board of Directors' activities are conducted efficiently, effectively, transparently, independently, and accountably. The current Board of Directors Charter was ratified on August 16, 2019, and is prepared in accordance with Financial Services Authority Regulation Number 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies.

### Susunan dan Komposisi Direksi

Komposisi Direksi Perseroan telah sesuai dengan ketentuan sebagaimana diatur dalam Pasal 2 Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, yang mensyaratkan sekurang-kurangnya dua orang anggota Direksi, dengan satu di antaranya menjabat sebagai Direktur Utama atau Presiden Direktur. Masa jabatan masing-masing anggota Direksi berlaku sejak tanggal pengangkatannya hingga penutupan Rapat Umum Pemegang Saham Tahunan ketiga setelah tanggal pengangkatan tersebut. Apabila terjadi perubahan komposisi sebelum masa jabatan berakhir, anggota Direksi yang baru akan melanjutkan sisa masa jabatan pendahulunya.

### Composition and Structure of the Board of Directors

The composition of the Company's Board of Directors complies with the provisions stipulated in Article 2 of Financial Services Authority Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies, which requires a minimum of two members of the Board of Directors, with one serving as the President Director. The term of office of each member of the Board of Directors is effective from the date of their appointment until the closing of the third Annual General Meeting of Shareholders following the appointment. If a change occurs before the end of their term, the new member of the Board of Directors will continue the remaining term of their predecessor.

Perubahan susunan Direksi terakhir dilakukan melalui Rapat Umum Pemegang Saham Tahunan pada tanggal 10 Juni 2024, sehingga susunan Direksi Perseroan sepanjang tahun 2025 adalah sebagai berikut:

The last change in the composition of the Board of Directors was made at the Annual General Meeting of Shareholders on June 10, 2024. Thus, the composition of the Company's Board of Directors for 2025 is as follows:

| Nama<br>Name          | Jabatan<br>Position                                | Dasar Hukum Pengangkatan<br>Legal Basis of Appointment                                                                | Masa Jabatan<br>Term of Office |
|-----------------------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Hongky Jeffry Nantung | Presiden Direktur<br>President Director            | Keputusan RUPS Tahunan Perseroan tanggal 28 April 2025<br>Resolution of the Company's Annual GMS dated April 28, 2025 | 2025-2028                      |
| Atsushi Uehara        | Wakil Presiden Direktur<br>Vice President Director | Keputusan RUPS Tahunan Perseroan tanggal 28 April 2025<br>Resolution of the Company's Annual GMS dated April 28, 2025 | 2025-2028                      |
| Monik William         | Direktur<br>Director                               | Keputusan RUPS Tahunan Perseroan tanggal 28 April 2025<br>Resolution of the Company's Annual GMS dated April 28, 2025 | 2025-2028                      |
| Tondy Suwanto         | Direktur<br>Director                               | Keputusan RUPS Tahunan Perseroan tanggal 28 April 2025<br>Resolution of the Company's Annual GMS dated April 28, 2025 | 2025-2028                      |

## Tugas dan Tanggung Jawab Direksi

Dalam melaksanakan pengelolaan Perseroan, Direksi menjalankan tugas, wewenang, serta tanggung jawabnya sesuai dengan ketentuan yang tercantum dalam Anggaran Dasar Perseroan serta peraturan perundang-undangan yang berlaku, yang meliputi antara lain:

1. Melaksanakan pengurusan Perseroan untuk kepentingan serta sesuai dengan maksud dan tujuan Perseroan.
2. Dalam menjalankan tugas dan tanggung jawab atas pengurusan sebagaimana dimaksud pada poin 1 (satu) di atas, Direksi wajib menyelenggarakan RUPS Tahunan dan RUPS lainnya sebagaimana diatur dalam peraturan perundang-undangan dan Anggaran Dasar Perseroan.
3. Setiap anggota Direksi wajib melaksanakan tugas dan tanggung jawabnya dengan itikad baik, penuh tanggung jawab dan kehati-hatian serta dengan mengindahkan peraturan perundangundangan yang berlaku dan Anggaran Dasar Perseroan.
4. Dalam hal terjadi benturan kepentingan antara Perseroan dengan anggota Direksi dan/atau pihak lainnya yang terkait dengan Perseroan, maka anggota Direksi dilarang mengambil tindakan yang dapat merugikan Perseroan atau mengurangi keuntungan Perseroan dan wajib mengungkapkan benturan kepentingan dimaksud dalam setiap keputusan.
5. Pengungkapan benturan kepentingan sebagaimana dimaksud dalam poin 4 (empat) di atas, dituangkan dalam risalah rapat yang paling kurang mencakup nama pihak yang memiliki benturan kepentingan, masalah pokok benturan kepentingan dan dasar pertimbangan pengambilan keputusan.
6. Dalam melaksanakan fungsinya, Direksi mengacu kepada ketentuan pelaksanaan Good Corporate Governance, antara lain tetapi tidak terbatas pada:
  - a. Wajib melaksanakan prinsip-prinsip Good Corporate Governance dalam setiap kegiatan usaha Perseroan pada seluruh tingkatan atau jenjang organisasi, paling kurang harus diwujudkan dalam:
    - i. Pelaksanaan tugas dan tanggung jawab Direksi.
    - ii. Kelengkapan dan pelaksanaan tugas komite-komite dan satuan kerja yang menjalankan fungsi pengendalian intern Perseroan.

## Duties and Responsibilities of the Board of Directors

In managing the Company, the Board of Directors carries out its duties, authorities, and responsibilities in accordance with the provisions set forth in the Company's Articles of Association and applicable laws and regulations, which include, among other things:

1. Managing the Company for the benefit of and in accordance with the purposes and objectives of the Company.
2. In carrying out its management duties and responsibilities as referred to in point 1 (one) above, the Board of Directors is required to hold an Annual General Meeting of Shareholders (GMS) and other GMS as stipulated in laws and regulations and the Company's Articles of Association.
3. Each member of the Board of Directors is required to carry out their duties and responsibilities in good faith, with full responsibility and prudence, and with due regard to applicable laws and regulations and the Company's Articles of Association.
4. In the event of a conflict of interest between the Company and a member of the Board of Directors and/or other parties related to the Company, the member of the Board of Directors is prohibited from taking actions that could harm the Company or reduce the Company's profits and is required to disclose the conflict of interest in every decision.
5. Disclosure of conflicts of interest as referred to in point 4 (four) above shall be outlined in the minutes of the meeting, which shall at least include the names of the parties with the conflict of interest, the main issue of the conflict of interest, and the basis for decision-making.
6. In carrying out its functions, the Board of Directors shall adhere to the provisions for implementing Good Corporate Governance, including, but not limited to:
  - a. The obligation to implement the principles of Good Corporate Governance in all of the Company's business activities at all levels of the organization, which must be manifested in at least:
    - i. The implementation of the duties and responsibilities of the Board of Directors.
    - ii. The completeness and implementation of the duties of the committees and work units that carry out the Company's internal control functions.

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>iii. Penerapan fungsi kepatuhan, audit intern dan audit ekstern.</li> <li>iv. Penerapan manajemen risiko, termasuk sistem pengendalian intern.</li> <li>v. Penerapan prinsip kehati-hatian dalam penyusunan rencana strategis Perseroan.</li> <li>vi. Transparansi kondisi keuangan dan non keuangan Perseroan yang belum diungkap dalam laporan lainnya.</li> <li>vii. Informasi lain yang terkait dengan <i>Good Corporate Governance</i> Perseroan, antara lain berupa intervensi pemilik, perselisihan internal, atau permasalahan yang timbul sebagai dampak kebijakan remunerasi pada Perseroan.</li> </ul> | <ul style="list-style-type: none"> <li>iii. The implementation of compliance functions, internal audits, and external audits.</li> <li>iv. The implementation of risk management, including the internal control system.</li> <li>v. The application of the principle of prudence in the preparation of the Company's strategic plan.</li> <li>vi. Transparency of the Company's financial and non-financial conditions not yet disclosed in other reports.</li> <li>vii. Other information related to the Company's Good Corporate Governance, including owner intervention, internal disputes, or issues arising as a result of the Company's remuneration policy.</li> </ul> |
| <ul style="list-style-type: none"> <li>b. Wajib membentuk fungsi kerja Audit Internal</li> <li>c. Wajib menindaklanjuti temuan audit dan rekomendasi dari fungsi kerja audit internal Perseroan, auditor eksternal, hasil pengawasan Perseroan Indonesia dan/ atau hasil pengawasan otoritas lain.</li> </ul>                                                                                                                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>b. Required to establish an Internal Audit function.</li> <li>c. Required to follow up on audit findings and recommendations from the Company's internal audit function, external auditors, the results of Company Indonesia's supervision, and/or the results of supervision by other authorities.</li> </ul>                                                                                                                                                                                                                                                                                                                           |
| <ul style="list-style-type: none"> <li>d. Wajib mengungkapkan kepada pegawai, yaitu kebijakan Perseroan yang bersifat strategis di bidang kepegawaian, antara lain kebijakan mengenai sistem perekrutan, sistem promosi, sistem remunerasi serta rencana Perseroan untuk melakukan efisiensi melalui pengurangan karyawan, sepanjang kebijakan tersebut tidak bersifat rahasia. Pengungkapan tersebut harus dilakukan melalui sarana yang diketahui atau diakses dengan mudah oleh pegawai.</li> </ul>                                                                                                                                                   | <ul style="list-style-type: none"> <li>d. Required to disclose to employees strategic Company policies in the field of personnel, including policies regarding recruitment systems, promotions, remuneration systems, and the Company's plans to achieve efficiency through employee reductions, as long as such policies are not confidential. Such disclosure must be made through means known to or easily accessible to employees.</li> </ul>                                                                                                                                                                                                                               |
| <ul style="list-style-type: none"> <li>e. Wajib menyediakan data dan informasi yang lengkap, akurat, relevan dan tepat waktu kepada Dewan Komisaris.</li> <li>f. Wajib mempertanggung jawabkan pelaksanaan tugasnya kepada pemegang saham melalui Rapat Umum Pemegang Saham.</li> <li>g. Pembagian tugas Direksi Perseroan secara rinci akan ditetapkan lebih lanjut dalam Surat Keputusan Perseroan.</li> </ul>                                                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>e. Required to provide complete, accurate, relevant, and timely data and information to the Board of Commissioners.</li> <li>f. Required to be accountable for the implementation of its duties to shareholders through the General Meeting of Shareholders.</li> <li>g. The detailed division of duties of the Company's Board of Directors will be further stipulated in a Company Decree.</li> </ul>                                                                                                                                                                                                                                  |
| <ul style="list-style-type: none"> <li>7. Dalam rangka mendukung efektivitas pelaksanaan tugas dan tanggung jawabnya, Direksi dapat membentuk komite.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>7. To support the effective implementation of its duties and responsibilities, the Board of Directors may establish committees.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <ul style="list-style-type: none"> <li>8. Dalam hal dibentuk komite sebagaimana dimaksud pada poin 7 (tujuh) di atas, Direksi wajib melakukan evaluasi terhadap kinerja komite setiap akhir tahun buku.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>8. If a committee is formed as referred to in point 7 (seven) above, the Board of Directors is required to evaluate the committee's performance at the end of each financial year.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <ul style="list-style-type: none"> <li>9. Setiap anggota Direksi bertanggung jawab secara tanggung renteng atas kerugian Perseroan yang disebabkan oleh kesalahan atau kelalaian anggota Direksi dalam menjalankan tugasnya.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>9. Each member of the Board of Directors is jointly and severally liable for any losses to the Company caused by their errors or negligence in carrying out their duties.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <ul style="list-style-type: none"> <li>10. Anggota Direksi tidak bertanggung jawab atas kerugian Perseroan apabila dapat membuktikan: <ul style="list-style-type: none"> <li>a. Kerugian tersebut bukan karena kesalahan atau kelalaiannya.</li> <li>b. Telah melakukan pengurusan dengan itikad baik, penuh tanggung jawab dan kehati-hatian untuk kepentingan dan sesuai dengan maksud dan tujuan Perseroan.</li> </ul> </li> </ul>                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>10. A member of the Board of Directors is not liable for any losses to the Company if he or she can prove: <ul style="list-style-type: none"> <li>a. The loss was not due to his or her error or negligence.</li> <li>b. He or she has carried out management in good faith, with full responsibility and due care for the interests and in accordance with the purposes and objectives of the Company.</li> </ul> </li> </ul>                                                                                                                                                                                                           |



- ## Division of Duties of the Board of Directors

The duties and responsibilities of each member of the Board of Directors are as follows:

The duties and responsibilities of each member of the Board of Directors are as follows:

## Board of Directors Meetings and Joint Meetings

## Meeting Policy

Based on the provisions stipulated in the Board of Directors Charter, the Board of Directors is required to hold regular internal meetings at least once a month, and joint meetings with the Board of Commissioners at least once every four months. In addition to scheduled meetings, the Board of Directors may also hold additional meetings if necessary, either at the initiative of a member of the Board of Directors or upon written request from one or more members of the Board of Commissioners.

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## Realisasi dan Tingkat Kehadiran dalam Rapat

Direksi telah melaksanakan 12 kali rapat internal serta 6 kali rapat gabungan, termasuk Rapat Umum Pemegang Saham. Tingkat kehadiran masing-masing anggota Direksi dalam rapat-rapat tersebut adalah sebagai berikut:

| Nama<br>Name          | Jabatan<br>Position                                | Rapat Internal Direksi<br>Internal Meeting of the Board of Directors |                         |      | Rapat Gabungan termasuk RUPS<br>Joint Meeting including the GMS |                         |      |
|-----------------------|----------------------------------------------------|----------------------------------------------------------------------|-------------------------|------|-----------------------------------------------------------------|-------------------------|------|
|                       |                                                    | Jumlah Rapat<br>Number of Meetings                                   | Kehadiran<br>Attendance | %    | Jumlah Rapat<br>Number of Meetings                              | Kehadiran<br>Attendance | %    |
| Hongky Jeffry Nantung | Presiden Direktur<br>President Director            | 12                                                                   | 12                      | 100% | 6                                                               | 6                       | 100% |
| Atsushi Uehara        | Wakil Presiden Direktur<br>Vice President Director | 12                                                                   | 12                      | 100% | 6                                                               | 6                       | 100% |
| Monik William         | Direktur<br>Director                               | 12                                                                   | 12                      | 100% | 6                                                               | 6                       | 100% |
| Tondy Suwanto         | Direktur<br>Director                               | 12                                                                   | 12                      | 100% | 6                                                               | 6                       | 100% |

## Realization and Meeting Attendance

The Board of Directors has held 12 internal meetings and 6 joint meetings, including the General Meeting of Shareholders. The attendance of each member of the Board of Directors at these meetings is as follows:

## Pelaksanaan Tugas dan Tanggung Jawab Direksi Tahun 2025

Direksi telah melaksanakan tugas dan tanggung jawab sepanjang tahun 2025, diantaranya:

1. Menetapkan anggaran tahunan Perseroan tahun 2025;
2. Memimpin, mengelola, dan mengendalikan Perseroan untuk mendapatkan pencapaian maksimal sepanjang tahun 2025;
3. Memaksimalkan penjualan lahan-lahan industri di kawasan industri GIIC, melakukan pengembangan fasilitas dan infrastruktur di seluruh kawasan Kota Deltamas, serta memastikan pengelolaan kawasan berjalan dengan baik;
4. Memastikan status lahan dan perizinan terkait pembangunan kota Deltamas;
5. Menerapkan sistem manajemen terintegrasi berbasis ISO 9001, ISO 14001, dan ISO 45001 untuk memastikan peningkatan berkelanjutan dalam Perseroan.

## Implementation of Duties and Responsibilities of the Board of Directors in 2025

The Board of Directors carried out its duties and responsibilities throughout 2025, including:

1. Establishing the Company's 2025 annual budget;
2. Leading, managing, and overseeing the Company to achieve maximum performance throughout 2025;
3. Maximizing sales of industrial land in the GIIC industrial area, developing facilities and infrastructure throughout Kota Deltamas, and ensuring proper management of the area;
4. Ensuring land status and permits related to the development of Kota Deltamas;
5. Implementing an integrated management system based on ISO 9001, ISO 14001, and ISO 45001 to ensure continuous improvement within the Company.

## Pelatihan dan Peningkatan Kompetensi Anggota Direksi

### Kebijakan Pelatihan

Perseroan menerapkan kebijakan pengembangan kompetensi bagi anggota Direksi sebagai bagian dari upaya peningkatan kapabilitas manajerial dan profesionalisme. Program ini bertujuan untuk memberikan pembaruan informasi mengenai dinamika bisnis Perseroan serta memperluas wawasan dan pengetahuan yang relevan guna mendukung efektivitas pelaksanaan tugas pengelolaan perusahaan.

## Training and Competency Improvement for Members of the Board of Directors

### Training Policy

The Company implements a competency development policy for members of the Board of Directors as part of its efforts to improve managerial capabilities and professionalism. This program aims to provide updated information on the Company's business dynamics and expand relevant insights and knowledge to support the effective implementation of company management duties.

## Realisasi Pelatihan Tahun 2025

Kegiatan pelatihan yang diikuti oleh anggota Direksi sepanjang tahun 2025 dijelaskan pada tabel di bawah ini:

| Tanggal<br>Date                         | Tempat<br>Place           | Penyelenggara<br>Organizer | Pelatihan dan/atau Pendidikan<br>Training and/or Education                                       |
|-----------------------------------------|---------------------------|----------------------------|--------------------------------------------------------------------------------------------------|
| 3 September 2025<br>September 3, 2025   | Zoom                      | IDX                        | Webinar GRI 102 & GRI 103 : Climate Change and Energy Topic Standard                             |
| 25 Juli 2025<br>July 25, 2025           | Auditorium GOP 9          | Prasmul ELI                | Staying Relevant in the Ride-Hailing Era: Bluebird's Strategy in Responding to Consumer Behavior |
| 19 September 2025<br>September 19, 2025 | Auditorium GOP 9          | Prasmul ELI                | From Vision to Impact: Leadership in a rapidly Evolving Market                                   |
| 24 Oktober 2025<br>October 24, 2025     | BSD City Marketing Office | Prasmul ELI                | Leading The Future: Customer First, Data Driven                                                  |
| 28 November 2025<br>November 28, 2025   | BSD City Marketing Office | Prasmul ELI                | Shaping the Future: Leadership Strategies for Sustainable Success                                |

## Program Orientasi Direksi

Program orientasi bagi anggota Direksi yang baru bergabung diselenggarakan oleh Perseroan melalui penyampaian informasi terkait kegiatan usaha serta penjelasan mengenai peran, tugas, dan tanggung jawab Direksi. Penyediaan informasi tersebut bertujuan untuk membekali anggota Direksi baru dengan pemahaman yang memadai dan terarah, sehingga dapat menjalankan fungsi pengurusan secara efektif serta memberikan kontribusi optimal terhadap pertumbuhan Perseroan. Adapun informasi yang disampaikan antara lain meliputi:

1. Informasi tentang Perseroan;
2. Pelaksanaan prinsip-prinsip GCG yang dilakukan oleh Perseroan;
3. Fungsi, hak, tugas dan tanggung jawab, keanggotaan dan komposisi, dan evaluasi kinerja Direksi;
4. Audit dan pengendalian internal sistem perusahaan; dan
5. Strategi Perseroan dan proyek-proyek yang relevan yang sedang berjalan.

Pada tahun 2025, tidak terdapat program orientasi Direksi yang dilakukan mengingat tidak ada anggota Direksi baru.

## Training Implementation in 2025

The training activities attended by members of the Board of Directors throughout 2025 are described in the table below:

## Board of Directors Orientation Program

The Company organizes an orientation program for newly joined members of the Board of Directors by providing information related to business activities and explaining the roles, duties, and responsibilities of the Board of Directors. This information is intended to provide new members of the Board of Directors with an adequate and focused understanding to carry out their management functions effectively and make an optimal contribution to the Company's growth. The information provided includes:

1. Information about the Company;
2. The Company's implementation of GCG principles;
3. Functions, rights, duties and responsibilities, membership and composition, and performance evaluation of the Board of Directors;
4. The company's audit and internal control systems; and
5. The Company's strategy and relevant ongoing projects.

In 2025, no Board of Directors orientation program was conducted due to the absence of new members of the Board of Directors.



## Penilaian Kinerja Komite/Organ Pendukung Direksi

### Prosedur Penilaian Kinerja

Hingga akhir tahun 2025, Perseroan tidak memiliki komite di bawah Direksi, namun memiliki organ pendukung yakni Sekretaris Perusahaan, Audit Internal, dan Hubungan Investor. Perseroan menerapkan prosedur penilaian kinerja bagi seluruh organ pendukung Direksi sebagai bagian dari pelaksanaan prinsip tata kelola perusahaan yang baik. Penilaian dilakukan untuk memastikan efektivitas kinerja, pencapaian sasaran kerja, serta kontribusi masing-masing organ pendukung dalam mendukung tugas dan tanggung jawab Direksi.

Proses penilaian kinerja dilakukan secara periodik berdasarkan kriteria yang ditetapkan, mencakup aspek pelaksanaan fungsi, pencapaian target kerja, kepatuhan terhadap kebijakan dan prosedur Perseroan, serta kualitas rekomendasi yang diberikan kepada Direksi.

### Kriteria Penilaian

Dalam rangka menjamin objektivitas dan transparansi proses evaluasi, Perseroan menetapkan sejumlah kriteria penilaian kinerja bagi organ pendukung Direksi. Kriteria tersebut disusun untuk menilai sejauh mana efektivitas pelaksanaan fungsi dan tanggung jawab organisasi dalam mendukung kinerja Direksi secara keseluruhan.

Penilaian kinerja dilakukan dengan mengacu pada beberapa aspek utama, antara lain:

1. Capaian program kerja,
2. Efektivitas pelaksanaan tugas dan tanggung jawab,
3. Kualitas rekomendasi yang diberikan kepada Direksi, serta
4. Tingkat kepatuhan terhadap kebijakan dan prosedur Perseroan.

Hasil penilaian atas aspek-aspek tersebut digunakan sebagai dasar dalam menetapkan langkah perbaikan, penyempurnaan sistem kerja, serta peningkatan efektivitas organ pendukung Direksi.

## Performance Assessment of Committee/Board of Directors Supporting Organs

### Performance Assessment Procedure

Until the end of 2025, the Company did not have any committees under the Board of Directors, but assisted by supporting organs, namely the Corporate Secretary, Internal Audit, and Investor Relations. The Company implements a performance assessment procedure for all supporting organs of the Board of Directors as part of the implementation of good corporate governance principles. The assessment is conducted to ensure the effectiveness of performance, achievement of work targets, and the contribution of each supporting organ in supporting the duties and responsibilities of the Board of Directors.

The performance assessment process is conducted periodically based on established criteria, covering aspects of function implementation, achievement of work targets, compliance with Company policies and procedures, and the quality of recommendations provided to the Board of Directors.

### Assessment Criteria

To ensure the objectivity and transparency of the evaluation process, the Company has established several performance assessment criteria for the supporting organs of the Board of Directors. These criteria are designed to assess the effectiveness of the implementation of organizational functions and responsibilities in supporting the overall performance of the Board of Directors.

Performance assessments are conducted with reference to several key aspects, including:

1. Work program achievements,
2. Effectiveness of implementation of duties and responsibilities,
3. Quality of recommendations provided to the Board of Directors, and
4. Level of compliance with Company policies and procedures.

The results of the assessment of these aspects are used as a basis for determining corrective measures, refining work systems, and increasing the effectiveness of the supporting organs of the Board of Directors.

## Penilaian Kinerja Dewan Komisaris dan Direksi

### Performance Assessment of Board of Commissioners and Board of Directors

#### Prosedur Penilaian Kinerja

Evaluasi terhadap kinerja Dewan Komisaris dan Direksi dilaksanakan berdasarkan ketentuan internal Perseroan serta berpedoman pada prinsip-prinsip Tata Kelola Perusahaan yang Baik (*Good Corporate Governance/GCG*), yaitu transparansi, akuntabilitas, tanggung jawab, independensi, dan kewajaran.

#### Dewan Komisaris

Proses penilaian kinerja dilakukan melalui mekanisme evaluasi mandiri (*self-assessment*), di mana Dewan Komisaris menilai efektivitas pelaksanaan tugas dan tanggung jawab masing-masing anggotanya selama tahun buku berjalan. Penilaian tersebut mengacu pada pedoman dan indikator kinerja utama yang telah ditetapkan oleh Perseroan. Hasil evaluasi kemudian dilaporkan serta dipertanggungjawabkan dalam Rapat Umum Pemegang Saham Tahunan sebagai bentuk transparansi dan akuntabilitas kinerja Dewan Komisaris.

#### Direksi

Evaluasi kinerja terhadap anggota Direksi Perseroan dilakukan berdasarkan Key Performance Indicators (KPI) yang telah ditetapkan dan disepakati pada awal tahun sebagai tolok ukur pencapaian kinerja. Pelaksanaan penilaian dilakukan secara mandiri oleh Direksi pada akhir periode fiskal dengan mempertimbangkan realisasi target dan efektivitas pelaksanaan tugas masing-masing anggota. Hasil evaluasi tersebut kemudian disampaikan kepada Dewan Komisaris untuk selanjutnya dilaporkan dalam Rapat Umum Pemegang Saham.

#### Kriteria Penilaian

Penilaian kinerja terhadap Dewan Komisaris dan Direksi didasarkan pada berbagai kriteria yang mencerminkan efektivitas peran masing-masing organ dalam mendukung pencapaian tujuan Perseroan. Aspek yang menjadi pertimbangan utama meliputi tingkat pencapaian sasaran strategis, penerapan manajemen risiko, kualitas pengambilan keputusan, efektivitas fungsi pengawasan dan pengendalian, serta kemampuan dalam membangun dan memelihara hubungan dengan para pemangku kepentingan.

Untuk menilai pencapaian atas kriteria tersebut, Perseroan menerapkan metode evaluasi yang sistematis dan terukur, antara lain melalui pemantauan kinerja secara berkala, penilaian berbasis tugas dan tanggung jawab, evaluasi mandiri (*self-assessment*), serta pengukuran kinerja berdasarkan indikator kinerja kunci (*Key Performance Indicators/KPI*).

#### Performance Assessment Procedure

Evaluation of the performance of the Board of Commissioners and Board of Directors is carried out based on the Company's internal regulations and is guided by the principles of Good Corporate Governance (GCG), namely transparency, accountability, responsibility, independence, and fairness.

#### Board of Commissioners

The performance assessment process is conducted through a self-assessment mechanism, in which the Board of Commissioners assesses the effectiveness of the implementation of the duties and responsibilities of each member during the current fiscal year. This assessment refers to the guidelines and key performance indicators established by the Company. The evaluation results are then reported and accounted for at the Annual General Meeting of Shareholders as a demonstration of transparency and accountability for the Board of Commissioners' performance.

#### Board of Directors

The performance evaluation of the members of the Company's Board of Directors is conducted based on Key Performance Indicators (KPIs) established and agreed upon at the beginning of the year as benchmarks for performance achievement. The assessment is carried out independently by the Board of Directors at the end of the fiscal period, taking into account target achievement and the effectiveness of each member in performing their duties. The evaluation results are then submitted to the Board of Commissioners for subsequent reporting at the General Meeting of Shareholders.

#### Assessment Criteria

The performance assessment of the Board of Commissioners and Board of Directors is based on various criteria that reflect the effectiveness of each organ's role in supporting the achievement of the Company's objectives. The primary considerations include the level of achievement of strategic objectives, the implementation of risk management, the quality of decision-making, the effectiveness of the supervisory and control functions, and the ability to build and maintain relationships with stakeholders.

To assess the achievement of these criteria, the Company implements systematic and measurable evaluation methods, including regular performance monitoring, task- and responsibility-based assessments, self-assessments, and performance measurement based on key performance indicators (KPIs).

## Dewan Komisaris

Penilaian kinerja terhadap Dewan Komisaris didasarkan pada berbagai kriteria, diantaranya:

1. Pencapaian program kerja Dewan Komisaris.
2. Tingkat kehadiran dalam Rapat Dewan Komisaris.
3. Signifikasi rekomendasi yang disampaikan kepada Direksi dan manajemen terkait:
  - a. Strategi dan rencana penting Perseroan;
  - b. Integritas laporan keuangan Perseroan;
  - c. Sistem pengendalian internal dan manajemen risiko; dan
  - d. Governansi korporat yang baik dan aspek keberlanjutan

## Direksi

Penilaian kinerja terhadap Direksi didasarkan pada berbagai kriteria, diantaranya:

1. Pelaksanaan tugas Direksi sesuai dengan mekanisme kerja, yang meliputi rapat dan pelaporan.
2. Implementasi governansi korporat yang baik dan aspek keberlanjutan.
3. Keselarasan antara kinerja usaha Perseroan dengan strategi usaha yang dicanangkan, serta kinerja finansial dan manajemen risiko.

## Pihak yang Melakukan Penilaian Kinerja

### Dewan Komisaris

Pihak yang melakukan penilaian terhadap kinerja Dewan Komisaris adalah Dewan Komisaris itu sendiri, melalui self-assessment, yang kemudian hasilnya dievaluasi oleh Dewan Komisaris melalui rapat berdasarkan rekomendasi dari Komite Remunerasi Perseroan.

### Direksi

Pihak yang melakukan penilaian terhadap kinerja Direksi adalah Direksi itu sendiri, melalui self-assessment, dilakukan berdasarkan Key Performance Indicators (KPI) yang telah ditetapkan dan disepakati pada awal tahun sebagai tolok ukur pencapaian kinerja. Hasil evaluasi tersebut kemudian disampaikan kepada Dewan Komisaris untuk selanjutnya dilaporkan melalui RUPS.

## Board of Commissioners

The performance assessment of the Board of Commissioners is based on various criteria, including:

1. Achievement of the Board of Commissioners' work program.
2. Attendance at Board of Commissioners meetings.
3. Significance of recommendations submitted to the Board of Directors and management regarding:
  - a. The Company's strategies and key plans;
  - b. The integrity of the Company's financial statements;
  - c. Internal control and risk management systems; and
  - d. Good corporate governance and sustainability aspects

## Board of Directors

The performance assessment of the Board of Directors is based on various criteria, including:

1. Implementation of the Board of Directors' duties in accordance with work mechanisms, which include meetings and reporting.
2. Implementation of good corporate governance and sustainability aspects.
3. Alignment between the Company's business performance and the stated business strategy, as well as financial performance and risk management.

## Parties Conducting Performance Assessments

### Board of Commissioners

The Board of Commissioners assesses the performance of the Board of Commissioners itself, through a self-assessment, the results of which are then evaluated by the Board of Commissioners through a meeting based on recommendations from the Company's Remuneration Committee.

### Board of Directors

The Board of Directors evaluates the performance of the Board of Directors itself, through a self-assessment, based on the Key Performance Indicators (KPIs) that were established and agreed upon at the beginning of the year as benchmarks for performance achievement. The results of this evaluation are then submitted to the Board of Commissioners for further reporting at the GMS.



## Hasil Penilaian Kinerja

### Dewan Komisaris

Hasil penilaian kinerja Dewan Komisaris pada tahun 2025 menunjukkan bahwa Dewan Komisaris telah menjalankan fungsi pengawasan dan pemberian nasihat kepada Direksi secara efektif dan sesuai dengan ketentuan yang berlaku. Sepanjang tahun, Dewan Komisaris secara aktif melakukan pengawasan terhadap pelaksanaan strategi Perseroan, memastikan penerapan manajemen risiko yang memadai, serta memantau implementasi tata kelola perusahaan yang baik di seluruh lini organisasi.

Dewan Komisaris juga secara konsisten memberikan arahan dan rekomendasi strategis kepada Direksi dalam rangka menjaga kesinambungan kinerja usaha, meningkatkan kualitas pengendalian internal, serta memperkuat penerapan prinsip keberlanjutan dalam kegiatan operasional Perseroan. Berdasarkan hasil evaluasi tersebut, kinerja Dewan Komisaris dinilai telah dilaksanakan dengan baik dan memberikan kontribusi positif dalam mendukung pencapaian tujuan strategis Perseroan.

### Direksi

Hasil penilaian kinerja Direksi pada tahun 2025 menunjukkan bahwa Direksi telah melaksanakan fungsi pengurusan dan pengelolaan Perseroan secara efektif sesuai dengan strategi bisnis, kebijakan internal, serta ketentuan peraturan perundang-undangan yang berlaku. Direksi dinilai mampu mengarahkan kegiatan operasional Perseroan secara terukur, menjaga stabilitas kinerja usaha, serta memastikan implementasi manajemen risiko dan tata kelola perusahaan yang baik.

Selain itu, Direksi juga menunjukkan komitmen dalam meningkatkan kinerja operasional dan keuangan Perseroan melalui berbagai inisiatif strategis, sekaligus memperkuat hubungan dengan para pemangku kepentingan. Berdasarkan hasil evaluasi tersebut, kinerja Direksi pada tahun 2025 dinilai telah memenuhi indikator kinerja yang ditetapkan dan mendukung pencapaian sasaran strategis Perseroan secara berkelanjutan.

## Performance Assessment Results

### Board of Commissioners

The 2025 performance assessment results show that the Board of Commissioners effectively fulfilled its supervisory and advisory roles toward the Board of Directors in line with applicable regulations. Throughout the year, the Board of Commissioners actively monitored the implementation of the Company's strategy, ensured robust risk management practices, and oversaw the application of good corporate governance across the organization.

The Board of Commissioners also consistently provided strategic direction and recommendations to the Board of Directors to maintain sustainable business performance, improve the quality of internal control, and strengthen the implementation of sustainability principles in the Company's operational activities. Based on the evaluation results, the Board of Commissioners' performance was deemed to have been carried out effectively and made a positive contribution to supporting the achievement of the Company's strategic objectives.

### Board of Directors

The results of the Board of Directors' performance assessment in 2025 indicated that the Board of Directors effectively carried out its management and administration functions in accordance with business strategy, internal policies, and statutory regulations. The Board of Directors is considered capable of directing the Company's operational activities in a measurable manner, maintaining stable business performance, and ensuring the implementation of risk management and good corporate governance.

Furthermore, the Board of Directors has demonstrated a commitment to improving the Company's operational and financial performance through various strategic initiatives, while strengthening relationships with stakeholders. Based on the evaluation results, the Board of Directors' performance in 2025 is deemed to have met the established performance indicators and supported the sustainable achievement of the Company's strategic goals.

## Nominasi Dewan Komisaris dan Direksi

### Nomination and Remuneration of the Board of Commissioners and Board of Directors

#### Prosedur Nominasi

Anggota Dewan Komisaris dan Direksi ditetapkan melalui mekanisme pemilihan dan pengangkatan oleh Rapat Umum Pemegang Saham dengan mengacu pada ketentuan peraturan perundang-undangan yang berlaku. Proses pencalonan dilakukan dengan mempertimbangkan integritas, pemahaman terhadap isu-isu manajemen perusahaan, serta kompetensi berupa keahlian, pengetahuan, dan pengalaman yang relevan dengan bidang usaha Perseroan. Selain itu, calon yang diusulkan juga dinilai atas komitmennya dalam menyediakan waktu yang memadai untuk menjalankan tugas dan tanggung jawabnya secara efektif.

#### Prosedur Penetapan Remunerasi

Perseroan menerapkan prosedur penetapan remunerasi bagi anggota Dewan Komisaris dan Direksi dengan berpedoman pada Undang-Undang Perseroan Terbatas (UUPT), keputusan Rapat Umum Pemegang Saham (RUPS), serta prinsip-prinsip Tata Kelola Perusahaan yang Baik (GCG). Kebijakan ini ditujukan untuk memastikan bahwa pemberian remunerasi dilakukan secara adil, proporsional, dan sepadan dengan kinerja serta kontribusi masing-masing anggota terhadap pencapaian tujuan Perseroan.

Penetapan remunerasi dilakukan melalui RUPS Tahunan, di mana pemegang saham memberikan kewenangan kepada Dewan Komisaris untuk menentukan besaran gaji dan tunjangan bagi Direksi, serta menetapkan jumlah dan pembagian honorarium beserta tunjangan lainnya bagi anggota Dewan Komisaris untuk tahun buku yang bersangkutan.

#### Struktur dan Besaran Remunerasi

Pada tahun 2025, Perseroan merealisasikan pembayaran remunerasi kepada Dewan Komisaris dan Direksi dengan total sebesar Rp14,07 miliar. Penetapan dan pemberian remunerasi tersebut dilakukan dengan mempertimbangkan kebijakan remunerasi yang adil dan kompetitif, serta disesuaikan dengan kinerja Perseroan dan kondisi keuangan pada tahun buku yang bersangkutan.

#### Nomination Procedure

Members of the Board of Commissioners and Board of Directors are appointed through an election and appointment mechanism at the General Meeting of Shareholders, in accordance with applicable laws and regulations. The nomination process takes into account integrity, understanding of company management issues, and competency in the form of expertise, knowledge, and experience relevant to the Company's business field. Furthermore, proposed candidates are also assessed based on their commitment to devoting sufficient time to effectively carry out their duties and responsibilities.

#### Remuneration Determination Procedure

The Company implements a remuneration determination procedure for members of the Board of Commissioners and Board of Directors, guided by the Limited Liability Company Law (UUPT), resolutions of the General Meeting of Shareholders (GMS), and the principles of Good Corporate Governance (GCG). This policy aims to ensure that remuneration is provided fairly, proportionally, and commensurate with the performance and contribution of each member to achieving the Company's objectives.

Remuneration is determined through the Annual General Meeting of Shareholders (AGM), where shareholders authorize the Board of Commissioners to determine the salaries and allowances for the Board of Directors, as well as the amount and distribution of honorariums and other allowances for members of the Board of Commissioners for the relevant fiscal year.

#### Remuneration Structure and Amount

In 2025, the Company paid a total of Rp14.07 billion in remuneration to the Board of Commissioners and Directors. The determination and distribution of this remuneration were made by considering fair and competitive remuneration policies and adjusted to the Company's performance and financial condition for the relevant fiscal year.

| Uraian<br>Description                                                         | Dalam miliar Rupiah<br>In billion Rupiah |       |       |
|-------------------------------------------------------------------------------|------------------------------------------|-------|-------|
|                                                                               | 2025                                     | 2024  | 2023  |
| Gaji dan tunjangan kerja jangka pendek<br>Short-term work salary and benefits | 14,07                                    | 13,72 | 12,09 |

# Komite di Bawah Dewan Komisaris

## Committees Under the Board of Commissioners

### Komite Audit

Komite Audit berperan sebagai organ pendukung Dewan Komisaris dalam melaksanakan fungsi pengawasan terhadap efektivitas sistem pengendalian internal serta kinerja auditor internal dan auditor eksternal Perseroan. Pembentukan Komite Audit didasarkan pada ketentuan Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit, yang menjadi acuan dalam penyusunan struktur dan mekanisme kerja komite.

### Piagam Komite Audit

Piagam Komite Audit Perseroan disusun berdasarkan ketentuan peraturan Bapepam-LK No. IX.1.5 sebagaimana tercantum dalam Lampiran Keputusan Ketua Bapepam-LK No. Kep-643/BL/2012 tentang Penetapan dan Pedoman Pelaksanaan Kerja Komite Audit. Dokumen tersebut telah disetujui dan disahkan oleh Dewan Komisaris pada tanggal 2 Maret 2015 sebagai landasan operasional dalam pelaksanaan tugas dan tanggung jawab Komite Audit.

### Susunan dan Komposisi Komite Audit

Susunan dan komposisi Komite Audit pada tahun 2025 adalah sebagai berikut:

### Audit Committee

The Audit Committee serves as a supporting body for the Board of Commissioners in overseeing regarding the effectiveness of the internal control system and the performance of the Company's internal and external auditors. The establishment of the Audit Committee is based on the provisions of Financial Services Authority Regulation No. 55/POJK.04/2015 concerning the Establishment and Guidelines for the Implementation of the Audit Committee's Work, which serves as a reference in developing the committee's structure and working mechanisms.

### Audit Committee Charter

The Company's Audit Committee Charter is prepared based on Bapepam-LK Regulation No. IX.1.5 as stated in the Attachment to the Decree of the Chairman of Bapepam-LK No. Kep-643/BL/2012 concerning the Establishment and Guidelines for the Implementation of the Audit Committee's Work. This document was approved and ratified by the Board of Commissioners on March 2, 2015, as the operational basis for carrying out the duties and responsibilities of the Audit Committee.

### Composition of the Audit Committee

The composition of the Audit Committee in 2025 is as follows:

| Nama<br>Name   | Jabatan<br>Position | Dasar Hukum Pengangkatan<br>Legal Basis of Appointment                                                                                                | Masa Jabatan<br>Term of Office | Periode Jabatan<br>Period |
|----------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------|
| Teddy Pawitra  | Ketua<br>Chair      | Surat Keputusan Dewan Komisaris Perseroan No. 021/LG/COM/PDL/VIII/2025<br>Decree of the Company's Board of Commissioners No. 021/LG/COM/PDL/VIII/2025 | 2025-2027                      | Pertama<br>First          |
| Rudiantara     | Anggota<br>Member   | Surat Keputusan Dewan Komisaris Perseroan No. 021/LG/COM/PDL/VIII/2025<br>Decree of the Company's Board of Commissioners No. 021/LG/COM/PDL/VIII/2025 | 2025-2027                      | Kedua<br>Second           |
| Rizal E. Halim | Anggota<br>Member   | Surat Keputusan Dewan Komisaris Perseroan No. 021/LG/COM/PDL/VIII/2025<br>Decree of the Company's Board of Commissioners No. 021/LG/COM/PDL/VIII/2025 | 2025-2027                      | Pertama<br>First          |

### Profil Komite Audit

#### Profile of Audit Committee



**Teddy Pawitra**

Ketua Komite Audit  
Chairman of Audit Committee

Profil Teddy Pawitra selaku Ketua Komite Audit dapat dilihat pada bagian Profil Dewan Komisaris pada buku Laporan Tahunan ini. Teddy Pawitra's profile as Chairman of the Audit Committee can be seen in the Board of Commissioners Profile section of this Annual Report book.



## Rudiantara

**Anggota Komite Audit**  
Member of Audit Committee

|                                                                                     |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <b>Kewarganegaraan</b><br>Nationality                         | Indonesia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Indonesian                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|    | <b>Usia</b><br>Age                                            | 66 Tahun                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 66 years old                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|    | <b>Domisili</b><br>Domicile                                   | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|    | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Surat Keputusan Dewan Komisaris Perseroan No. 021/LG/COM/PDL/VIII/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Decree of the Company's Board of Commissioners No. 021/LG/COM/PDL/VIII/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|    | <b>Riwayat Pendidikan</b><br>Education History                | <ol style="list-style-type: none"> <li>1. Sarjana Statistika dari Universitas Padjadjaran, Bandung tahun 1984</li> <li>2. Master of Business Administration (major bidang Finance), Institut PPM, Jakarta tahun 1988</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <ol style="list-style-type: none"> <li>1. Bachelor of Statistics from Padjadjaran University, Bandung, 1984</li> <li>2. Master of Business Administration (majoring in Finance), PPM Institute, Jakarta, 1988</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|  | <b>Riwayat Jabatan</b><br>Professional History                | <ul style="list-style-type: none"> <li>• Berbagai jabatan Direktur, Komisaris dan Ketua Komite Audit pada perusahaan telekomunikasi (1995–2014) <ul style="list-style-type: none"> <li>• PT Telekomunikasi Seluler Indonesia (Telkomsel)</li> <li>• PT XL Axiata Tbk</li> <li>• PT Indosat Tbk</li> <li>• PT Telkom Tbk</li> </ul> </li> <li>• Wakil Direktur Utama, PT Semen Gresik Tbk. (2006–2008)</li> <li>• Wakil Direktur Utama, PT Perusahaan Listrik Negara (Persero) (2008–2009)</li> <li>• Komisaris Utama, PT Rukun Raharja (2013–2014)</li> <li>• Menteri Komunikasi dan Informatika, Republik Indonesia (2014–2019)</li> <li>• Ketua Majelis Wali Amanat Universitas Padjadjaran (2015–2020)</li> </ul> | <ul style="list-style-type: none"> <li>• Held various positions as Director, Commissioner, and Chairman of the Audit Committee in telecommunications companies (1995–2014) <ul style="list-style-type: none"> <li>• PT Telekomunikasi Seluler Indonesia (Telkomsel)</li> <li>• PT XL Axiata Tbk</li> <li>• PT Indosat Tbk</li> <li>• PT Telkom Tbk</li> </ul> </li> <li>• Deputy President Director, PT Semen Gresik Tbk (2006–2008)</li> <li>• Deputy President Director, PT Perusahaan Listrik Negara (Persero) (2008–2009)</li> <li>• President Commissioner, PT Rukun Raharja (2013–2014)</li> <li>• Minister of Communication and Informatics, Republic of Indonesia (2014–2019)</li> <li>• Chairman of the Board of Trustees of Padjadjaran University (2015–2020)</li> </ul> |
|  | <b>Rangkap Jabatan</b><br>Concurrent Positions                | <ul style="list-style-type: none"> <li>• Komisaris, PT Vale Indonesia Tbk. (2020–sekarang)</li> <li>• Komisaris Utama, PT Amarta Nusantara Raya (2021–sekarang)</li> <li>• Anggota Komite Audit PT Duta Pertiwi Tbk (2021–sekarang)</li> <li>• Anggota Komite Audit PT Bumi Serpong Damai Tbk (2021–sekarang)</li> <li>• Komisaris, PT Indosat Ooredoo Hutchison Tbk. (2022–sekarang)</li> <li>• Komisaris Utama, PT Rukun Raharja Tbk. (2022–sekarang)</li> <li>• Komisaris Utama, PT Kita Bisa Indonesia (2023–sekarang)</li> <li>• Komisaris Utama, PT Andalan Elang Nusantara (2024–sekarang)</li> <li>• Ketua Indonesian Institute for Corporate Directorship (2024–sekarang)</li> </ul>                        | <ul style="list-style-type: none"> <li>• Commissioner, PT Vale Indonesia Tbk. (2020–present)</li> <li>• President Commissioner, PT Amarta Nusantara Raya (2021–present)</li> <li>• Member of Audit Committee of PT Duta Pertiwi Tbk (2021–present)</li> <li>• Member of Audit Committee of PT Bumi Serpong Damai Tbk (2021–present)</li> <li>• Commissioner, PT Indosat Ooredoo Hutchison Tbk. (2022–present)</li> <li>• President Commissioner, PT Rukun Raharja Tbk. (2022–present)</li> <li>• President Commissioner, PT Kita Bisa Indonesia (2023–present)</li> <li>• President Commissioner, PT Andalan Elang Nusantara (2024–present)</li> <li>• Chairman Indonesian Institute for Corporate Directorship (2024–present)</li> </ul>                                           |



## Rizal E. Halim

**Anggota Komite Audit**  
Member of Audit Committee

|                                                                                     |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <b>Kewarganegaraan</b><br>Nationality                         | Indonesia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Indonesian                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|    | <b>Usia</b><br>Age                                            | 50 Tahun                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 50 years old                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|    | <b>Domisili</b><br>Domicile                                   | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Jakarta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|    | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Surat Keputusan Dewan Komisaris Perseroan No. 021/LG/COM/PDL/VIII/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Decree of the Company's Board of Commissioners No. 021/LG/COM/PDL/VIII/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|    | <b>Riwayat Pendidikan</b><br>Education History                | <ul style="list-style-type: none"> <li>Bachelor Degree di Faculty of Economics and Business Universitas Hasanuddin tahun 1994–1998</li> <li>Master Degree di Faculty of Economics and Business Universitas Indonesia tahun 2000–2002</li> <li>Doctoral Degree di Faculty of Economics and Business Universitas Indonesia tahun 2006–2009</li> <li>Program Pendidikan Regular Angkatan LV, Lemhannas RI pada 2016</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>Bachelor's Degree at the Faculty of Economics and Business, Hasanuddin University, 1994–1998</li> <li>Master's Degree at the Faculty of Economics and Business, University of Indonesia, 2000–2002</li> <li>Doctoral Degree at the Faculty of Economics and Business, University of Indonesia, 2006–2009</li> <li>Regular Education Program, Batch LV, Lemhannas RI, 2016</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|  | <b>Riwayat Jabatan</b><br>Professional History                | <ul style="list-style-type: none"> <li>Management Consultant di PT Bina Asih Consultant (1998–1999)</li> <li>Management Development Program PT Star Delta Utama Sakti (1999–2000)</li> <li>Teamwork of Strategic Plan Universitas Indonesia (2002–2003)</li> <li>Management System Development PT Duta Pertiwi Tbk (2003–2005)</li> <li>Lease &amp; Commercial – Property Management PT Duta Pertiwi Tbk (2005)</li> <li>Asst. Mgr - Research Division, Faculty of Economics and Business, Universitas Indonesia (2009)</li> <li>Research Division Mgr, Faculty of Economics and Business, Universitas Indonesia (2009–2012)</li> <li>Indonesia Center for Public Policy Studies (ICPPS) Faculty of Economics and Business, Universitas Indonesia (2012)</li> <li>Asisten Staf khusus Presiden RI bidang ekonomi dan pembangunan (2012–2014)</li> <li>Komite Manajemen Risiko PT PGN Pbk (2014–2015)</li> <li>Anggota Senat Akademik Universitas Indonesia (2019–2020)</li> <li>Badan Perlindungan Konsumen Nasional, Republik Indonesia, Anggota (2017–2020)</li> <li>Badan Perlindungan Konsumen Nasional, Republik Indonesia, Ketua (2020–2023)</li> <li>Panitia Penjurangan Dan Penyaringan Calon Rektor UI 2024–2029 (2024)</li> <li>Direktur Manajemen Risiko, Transformasi Budaya, dan Tata Kelola, Universitas Indonesia (2025)</li> </ul> | <ul style="list-style-type: none"> <li>Management Consultant at PT Bina Asih Consultant (1998–1999)</li> <li>Management Development Program at PT Star Delta Utama Sakti (1999–2000)</li> <li>Strategic Plan Teamwork at the University of Indonesia (2002–2003)</li> <li>Management System Development at PT Duta Pertiwi Tbk (2003–2005)</li> <li>Lease &amp; Commercial – Property Management at PT Duta Pertiwi Tbk (2005)</li> <li>Asst. Mgr - Research Division, Faculty of Economics and Business, University of Indonesia (2009)</li> <li>Research Division Mgr, Faculty of Economics and Business, University of Indonesia (2009–2012)</li> <li>Indonesia Center for Public Policy Studies (ICPPS), Faculty of Economics and Business, University of Indonesia (2012)</li> <li>Special Assistant to the President of the Republic of Indonesia for Economics and Development (2012–2014)</li> <li>Risk Management Committee of PT PGN Pbk (2014–2015)</li> <li>Member of the Academic Senate of the University of Indonesia (2019–2020)</li> <li>National Consumer Protection Agency, Republic of Indonesia, Member (2017–2020)</li> <li>National Consumer Protection Agency, Republic of Indonesia, Chair (2020–2023)</li> <li>Recruitment and Screening Committee for UI Rector Candidates for 2024–2029 (2024)</li> <li>Director Risk Management, Cultural Transformation, and Governance, University of Indonesia (2025)</li> </ul> |
|  | <b>Rangkap Jabatan</b><br>Concurrent Positions                | <ul style="list-style-type: none"> <li>PT Asuransi Umum Bumida 1967, Komisaris Utama (Independen) (2024–sekarang)</li> <li>Kepala Badan Penjaminan Mutu dan Pengawasan Internal, Universitas Indonesia</li> <li>Anggota Komite Audit PT Duta Pertiwi Tbk (2025–sekarang)</li> <li>Anggota Komite Audit PT Bumi Serpong Damai Tbk (2025–sekarang)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>PT Asuransi Umum Bumida 1967, President Commissioner (Independent) (2024–present)</li> <li>Head of the Quality Assurance and Internal Audit Agency, University of Indonesia</li> <li>Member of Audit Committee of PT Duta Pertiwi Tbk (2025–present)</li> <li>Member of Audit Committee of PT Bumi Serpong Damai Tbk (2025–present)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

### Masa Jabatan Komite Audit

Masa jabatan Komite Audit ditetapkan tidak melebihi masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar Perseroan. Anggota Komite Audit dapat diangkat kembali untuk satu periode masa tugas berikutnya sesuai dengan ketentuan dan kebutuhan Perseroan.

### Independensi Komite Audit

Seluruh anggota Komite Audit Perseroan bersifat independen dan tidak memiliki hubungan keuangan, kepengurusan, kepemilikan saham, maupun hubungan keluarga dengan anggota Dewan Komisaris, Direksi, atau Pemegang Saham Pengendali. Independensi tersebut memastikan setiap anggota dapat menjalankan fungsi pengawasan secara objektif dan bebas dari benturan kepentingan. Komposisi, kualifikasi, serta tingkat independensi Komite Audit telah sesuai dengan ketentuan Peraturan Bursa Efek Indonesia dan Peraturan Otoritas Jasa Keuangan yang berlaku.

### Tugas dan Tanggung Jawab Komite Audit

Komite Audit berperan mendukung Dewan Komisaris dalam menjalankan fungsi pengawasan melalui penelaahan terhadap integritas laporan keuangan, efektivitas manajemen risiko dan sistem pengendalian internal, serta kepatuhan Perseroan terhadap ketentuan hukum dan peraturan yang berlaku. Selain itu, Komite Audit juga menilai kinerja, kompetensi, dan independensi auditor eksternal serta memantau pelaksanaan fungsi audit internal. Dalam menjalankan perannya, Komite Audit bekerja sama dan berkoordinasi secara intensif dengan Unit Audit Internal dan auditor eksternal.

Adapun tugas utama Komite Audit sesuai dengan Piagam Komite Audit meliputi:

1. Melakukan penelaahan atas informasi keuangan Perseroan.
2. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh internal maupun eksternal audit.
3. Melakukan penelaahan atas ketaatan Perseroan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perseroan.
4. Memberikan rekomendasi mengenai penyempurnaan sistem pengendalian internal Perseroan serta pelaksanaannya.
5. Melaporkan kepada Dewan Komisaris berbagai risiko yang dihadapi Perseroan dan pelaksanaan manajemen risiko oleh Direksi.

### Rapat Komite Audit

Berdasarkan ketentuan yang tercantum dalam Piagam Komite Audit, rapat Komite Audit diselenggarakan secara berkala paling sedikit satu kali dalam setiap tiga bulan.

### Audit Committee Term of Office

The Audit Committee's tenure shall not exceed that of the Board of Commissioners, as set out in the Company's Articles of Association. Members of the Audit Committee may be reappointed for additional terms in accordance with the Company's regulations and requirements.

### Independence of the Audit Committee

All members of the Company's Audit Committee are independent and have no financial, managerial, shareholding, or family relationships with any member of the Board of Commissioners, Board of Directors, or Controlling Shareholders. This independence ensures that each member can carry out their oversight function objectively and free from conflicts of interest. The composition, qualifications, and level of independence of the Audit Committee comply with the applicable provisions of the Indonesia Stock Exchange Regulations and the Financial Services Authority Regulations.

### Duties and Responsibilities of the Audit Committee

The Audit Committee supports the Board of Commissioners in carrying out its oversight function by reviewing the integrity of financial statements, the effectiveness of risk management and internal control systems, and the Company's compliance with applicable laws and regulations. In addition, the Audit Committee also assesses the performance, competence, and independence of external auditors and monitors the implementation of the internal audit function. In carrying out its role, the Audit Committee collaborates and coordinates intensively with the Internal Audit Unit and external auditors.

The Audit Committee's primary duties, as stipulated in the Audit Committee Charter, include:

1. Reviewing the Company's financial information.
2. Reviewing the implementation of audits by internal and external auditors.
3. Reviewing the Company's compliance with laws and regulations related to the Company's activities.
4. Providing recommendations regarding improvements to the Company's internal control system and its implementation.
5. Reporting to the Board of Commissioners on various risks faced by the Company and the implementation of risk management by the Board of Directors.

### Audit Committee Meetings

Based on the provisions stipulated in the Audit Committee Charter, Audit Committee meetings are held periodically, at least once every three months.



Komite Audit Perseroan telah melaksanakan 6 (enam) kali rapat pada tahun 2025 dengan tingkat kehadiran anggota sebagai berikut:

The Company's Audit Committee held six meetings in 2025, with the following attendance levels:

| Nama<br>Name              | Jumlah Rapat<br>Number of Meetings | Kehadiran<br>Attendance |
|---------------------------|------------------------------------|-------------------------|
| Susiyati Bambang Hirawan* | 4                                  | 4                       |
| Teddy Pawitra*            | 2                                  | 2                       |
| Rudiantara                | 6                                  | 6                       |
| Rusli Prakarsa*           | 4                                  | 4                       |
| Rizal E. Halim*           | 2                                  | 2                       |

\*Terdapat perubahan komposisi anggota Komite Audit efektif per 1 Agustus 2025

\*There were changes to the composition of the Audit Committee members effective August 1, 2025

## Pelaksanaan Tugas Komite Audit Tahun 2025

## Implementation of Audit Committee Duties in 2025

Komite audit telah melaksanakan tugas sepanjang tahun 2025, diantaranya:

The Audit Committee carried out its duties throughout 2025, including:

1. Mengkaji dan menelaah Laporan Keuangan Perseroan dan menyampaikannya kepada Dewan Komisaris.
2. Menghadiri Rapat Dewan Komisaris dan Rapat Bersama Dewan Komisaris dengan Direksi untuk membahas Laporan Keuangan kuartalan dan tahunan yang telah diaudit.
3. Memastikan bahwa Laporan Keuangan yang disajikan sudah memenuhi PSAK yang berlaku.
4. Melakukan pertemuan dengan Auditor Eksternal untuk melakukan audit interim laporan keuangan dan untuk membahas laporan keuangan tahunan yang telah diaudit oleh Auditor Eksternal.
5. Melakukan pertemuan dengan Unit Audit Internal untuk mendiskusikan hasil temuan audit internal dan mengawasi tindak lanjut atas temuan audit tersebut.
6. Menyampaikan rekomendasi penunjukan akuntan publik/kantor akuntan publik kepada Dewan Komisaris Perseroan.

1. Reviewing and analyzing the Company's Financial Statements and submitting them to the Board of Commissioners.
2. Attending Board of Commissioners Meetings and Joint Meetings between the Board of Commissioners and the Board of Directors to discuss the audited quarterly and annual Financial Statements.
3. Ensuring the presented Financial Statements comply with applicable PSAK.
4. Meeting with the External Auditor to conduct an interim audit of the financial statements and to discuss the annual financial statements audited by the External Auditor.
5. Meeting with the Internal Audit Unit to discuss internal audit findings and oversee follow-up actions on these audit findings.
6. Submitting recommendations for the appointment of a public accountant/public accounting firm to the Company's Board of Commissioners.

## Fungsi Nominasi dan Remunerasi

## Nomination and Remuneration Function

Hingga akhir tahun 2025, Perseroan tidak membentuk Komite Nominasi dan Remunerasi namun tetap menjalankan fungsi nominasi dan remunerasi yang menjadi tanggung jawab Dewan Komisaris. Pertimbangan tidak dibentuknya Komite Nominasi dan Remunerasi didasarkan pada pertimbangan efektivitas, efisiensi, serta kompleksitas kegiatan usaha Perseroan. Fungsi nominasi dan remunerasi dilakukan untuk memastikan proses pemilihan calon anggota Dewan Komisaris dan Direksi, serta penetapan sistem remunerasi, dilakukan secara objektif dan transparan. Dalam merumuskan struktur dan besaran remunerasi, Dewan Komisaris mempertimbangkan berbagai faktor antara lain beban kerja, pencapaian kinerja berdasarkan Key Performance Indicators (KPI), kontribusi individu, tingkat remunerasi pada industri sejenis, serta arah dan strategi jangka panjang Perseroan.

Until the end of 2025, the Company did not establish a Nomination and Remuneration Committee but continued to carry out the nomination and remuneration functions, which are the responsibility of the Board of Commissioners. The decision not to establish a Nomination and Remuneration Committee was based on the effectiveness, efficiency, and complexity of the Company's business activities. The nomination and remuneration function ensures that the selection process for candidates for the Board of Commissioners and the Board of Directors, as well as the determination of the remuneration system, is conducted objectively and transparently. In formulating the remuneration structure and amount, the Board of Commissioners considers various factors, including workload, performance achievements based on Key Performance Indicators (KPIs), individual contributions, remuneration levels in similar industries, and the Company's long-term direction and strategy.

## Tanggung Jawab Fungsi Nominasi dan Remunerasi

### 1. Fungsi Nominasi

- Menyusun komposisi dan proses nominasi anggota Direksi dan Dewan Komisaris;
- Menyusun kebijakan dan kriteria yang dibutuhkan dalam proses nominasi calon anggota Direksi dan Dewan Komisaris;
- Membantu pelaksanaan evaluasi kinerja anggota Direksi dan Dewan Komisaris;
- Menyusun program pengembangan kemampuan anggota Direksi dan Dewan Komisaris; serta
- Menelaah dan mengusulkan calon yang memenuhi syarat sebagai anggota Direksi dan Dewan Komisaris untuk disampaikan kepada RUPS.

### 2. Fungsi Remunerasi

- Menyusun struktur remunerasi bagi anggota Direksi dan Dewan Komisaris;
- Menyusun kebijakan atas remunerasi bagi anggota Direksi dan Dewan Komisaris; serta
- Menyusun besaran atas remunerasi bagi anggota Direksi dan Dewan Komisaris.

## Pelaksanaan Tugas Tahun 2025

Pada tahun buku 2025, Dewan Komisaris telah menyampaikan rekomendasi kepada pemegang saham dalam Rapat Umum Pemegang Saham Tahunan terkait proses seleksi calon anggota Direksi dan Dewan Komisaris. Selain itu, Dewan Komisaris juga memberikan rekomendasi mengenai penetapan besaran gaji, honorarium, serta tunjangan bagi anggota Direksi dan Dewan Komisaris sesuai dengan kebijakan remunerasi Perseroan.

## Responsibilities of the Nomination and Remuneration Function

### 1. Nomination Function

- Developing the composition and nomination process for members of the Board of Directors and the Board of Commissioners;
- Developing policies and criteria required in the nomination process for candidates for members of the Board of Directors and the Board of Commissioners;
- Assisting in the performance evaluation of members of the Board of Directors and the Board of Commissioners;
- Developing a capacity development program for members of the Board of Directors and the Board of Commissioners; and
- Reviewing and proposing qualified candidates for members of the Board of Directors and the Board of Commissioners for submission to the GMS.

### 2. Remuneration Function

- Developing the remuneration structure for members of the Board of Directors and Board of Commissioners;
- Developing remuneration policies for members of the Board of Directors and Board of Commissioners; and
- Determining the remuneration amounts for members of the Board of Directors and Board of Commissioners.

## Implementation of Duties in 2025

In the 2025 financial year, the Board of Commissioners submitted recommendations to shareholders at the Annual General Meeting of Shareholders regarding the selection process for candidates for members of the Board of Directors and Board of Commissioners. In addition, the Board of Commissioners also provided recommendations regarding the determination of salaries, honorariums, and allowances for members of the Board of Directors and Board of Commissioners in accordance with the Company's remuneration policy.

## Komite dan Organ Pendukung Direksi

### Committees and Supporting Organs of the Board of Directors

#### Komite di bawah Direksi

Direksi Perseroan tidak membentuk komite atau organ pendukung khusus dalam menjalankan pelaksanaan tugas dan tanggung jawabnya.

#### Committees under the Board of Directors

The Company's Board of Directors does not establish any specific committees or supporting bodies to carry out its duties and responsibilities.

## Sekretaris Perusahaan

### Corporate Secretary

Sekretaris Perusahaan berperan sebagai penghubung antara Direksi, Dewan Komisaris, dan Pemegang Saham, serta mewakili Perseroan dalam menjalin komunikasi dengan para pemangku kepentingan eksternal. Selain itu, Sekretaris Perusahaan bertanggung jawab dalam pengelolaan informasi korporasi, penyusunan jadwal kegiatan Perseroan, serta memastikan penerapan peraturan dan prosedur yang berlaku, termasuk pemeliharaan dokumentasi dan pencatatan atas setiap tindakan korporasi.

The Corporate Secretary acts as a liaison between the Board of Directors, the Board of Commissioners, and Shareholders, and represents the Company in communicating with external stakeholders. In addition, the Corporate Secretary is responsible for managing corporate information, preparing the Company's activity schedule, and ensuring the implementation of applicable regulations and procedures, including maintaining documentation and recording all corporate actions.

#### Profil Sekretaris Perusahaan

Profile of Corporate Secretary



**Tondy Suwanto**

**Sekretaris Perusahaan**  
Corporate Secretary

Perseroan mengangkat Tondy Suwanto sebagai Sekretaris perusahaan berdasarkan Surat Keputusan Direksi No. 013/DIR/ PDL/III/2015 tanggal 2 Maret 2015.

Informasi lengkap terkait beliau dapat dilihat pada bagian Profil Perseroan dalam Laporan Tahunan ini.

The Company appointed Tondy Suwanto as Corporate Secretary based on Board of Directors Decree No. 013/DIR/PDL/III/2015 dated March 2, 2015.

Full information regarding him can be found in the Company Profile section of this Annual Report.

#### Tugas dan Tanggung Jawab Sekretaris Perusahaan

Sekretaris Perusahaan memiliki tanggung jawab untuk memantau perkembangan peraturan di bidang pasar modal serta memastikan kepatuhan Perseroan terhadap ketentuan yang berlaku. Selain itu, Sekretaris Perusahaan berperan dalam memberikan layanan informasi kepada publik terkait kondisi dan kegiatan Perseroan, serta memberikan nasihat kepada Direksi dalam rangka penerapan kepatuhan terhadap regulasi pasar modal. Sekretaris Perusahaan juga bertindak sebagai penghubung antara Perseroan dengan Otoritas Jasa Keuangan (OJK), Bursa Efek Indonesia (BEI), dan masyarakat. Adapun tugas dan tanggung jawab Sekretaris Perusahaan meliputi:

#### Duties and Responsibilities of the Corporate Secretary

The Corporate Secretary is responsible for monitoring regulatory developments in the capital market sector and ensuring the Company's compliance with applicable provisions. In addition, the Corporate Secretary plays a role in providing information services to the public regarding the Company's condition and activities, as well as advising the Board of Directors on compliance with capital market regulations. The Corporate Secretary also acts as a liaison between the Company and the Financial Services Authority (OJK), the Indonesia Stock Exchange (IDX), and the public. The duties and responsibilities of the Corporate Secretary include:

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ol style="list-style-type: none"> <li>1. Memantau perkembangan dan perubahan regulasi yang terjadi di bidang pasar modal, bursa efek, dan Undang-Undang Perusahaan Terbatas, serta memberikan rekomendasi kepada Direksi terkait dampak perkembangan tersebut pada Perseroan dan pelaksanaan atas perubahan-perubahan tersebut di lingkungan Perseroan;</li> <li>2. Bertanggung jawab atas pemenuhan kepatuhan Perseroan terhadap peraturan pasar modal yang berlaku, terutama terkait keterbukaan informasi untuk publik secara tepat waktu, termasuk melalui situs web Perseroan;</li> <li>3. Mengendalikan administrasi kesekretariatan atau korespondensi Direksi kepada pihak-pihak yang berkepentingan, termasuk Otoritas Jasa Keuangan dan Bursa Efek Indonesia;</li> <li>4. Bertanggung jawab dalam penyelenggaraan RUPS, rapat Dewan Komisaris dengan Direksi, dan rapat Direksi;</li> <li>5. Mewakili Perseroan untuk menjaga hubungan dengan seluruh pemangku kepentingan dalam mengkomunikasikan kegiatan Perseroan, terutama terkait dengan keterbukaan informasi;</li> <li>6. Mengendalikan pengelolaan strategi komunikasi eksternal dan internal dengan segenap pemangku kepentingan untuk menyampaikan berita dari Perseroan secara terbuka dan bertanggung jawab, serta membangun citra positif Perseroan.</li> </ol> | <ol style="list-style-type: none"> <li>1. Monitoring developments and regulatory changes in the capital market, stock exchanges, and the Limited Liability Company Law, and providing recommendations to the Board of Directors regarding the impact of these developments on the Company and the implementation of these changes within the Company;</li> <li>2. Responsible for ensuring the Company's compliance with applicable capital market regulations, particularly regarding timely disclosure of information to the public, including through the Company's website;</li> <li>3. Controlling the secretarial administration and correspondence of the Board of Directors with interested parties, including the Financial Services Authority and the Indonesia Stock Exchange;</li> <li>4. Responsible for organizing the GMS, meetings of the Board of Commissioners with the Board of Directors, and meetings of the Board of Directors;</li> <li>5. Representing the Company in maintaining relationships with all stakeholders in communicating the Company's activities, particularly regarding information disclosure;</li> <li>6. Controlling the management of external and internal communication strategies with all stakeholders to convey news from the Company openly and responsibly, and building a positive image of the Company.</li> </ol> |
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## Pelaksanaan Tugas Sekretaris Perusahaan

Sekretaris Perusahaan Perseroan telah melaksanakan fungsi dan tugas yang berkaitan dengan pemangku kepentingan sepanjang tahun 2025, antara lain:

1. Menyampaikan laporan bulanan komposisi pemegang saham Perseroan secara berkala setiap bulannya kepada Otoritas Jasa Keuangan sesuai dengan peraturan dan ketentuan yang berlaku;
2. Menyampaikan laporan keuangan Perseroan secara berkala, baik laporan keuangan audit maupun tidak diaudit, kepada publik melalui situs web Bursa Efek Indonesia (IDXnet), dan situs web Perseroan ([www.deltamas.id](http://www.deltamas.id)), sesuai dengan peraturan dan ketentuan yang berlaku;
3. Menyampaikan informasi terkait perkembangan Perseroan melalui Siaran Pers secara berkala;
4. Menyampaikan laporan evaluasi terhadap pelaksanaan pemberian jasa audit atas Laporan Keuangan tahun buku 2024 yang dilakukan Kantor Akuntan Publik dan/atau Akuntan Publik, serta penunjukan Kantor Akuntan Publik dan/atau Akuntan Publik untuk tahun buku 2025;
5. Menangani korespondensi dengan OJK dan BEI selaku regulator pasar modal, dan instansi/instansi lain yang terkait;
6. Mengeksekusi strategi komunikasi publik dengan memberikan penjelasan kinerja Perseroan maupun hal-hal penting lainnya melalui paparan publik maupun siaran pers secara berkala;

## Implementation of Duties of the Corporate Secretary

The Company's Corporate Secretary has carried out functions and duties related to stakeholders throughout 2025, including:

1. Submitting monthly reports on the composition of the Company's shareholders to the Financial Services Authority in accordance with applicable rules and regulations;
2. Submitting periodic financial reports of the Company, both audited and unaudited, to the public through the Indonesia Stock Exchange website (IDXnet) and the Company's website ([www.deltamas.id](http://www.deltamas.id)), in accordance with applicable rules and regulations;
3. Providing information regarding the Company's developments through regular press releases;
4. Submit an evaluation report on the implementation of audit services for the 2024 Financial Statements conducted by the Public Accounting Firm and/or Public Accountants, as well as the appointment of the Public Accounting Firm and/or Public Accountants for the 2025 financial year;
5. Handle correspondence with the Financial Services Authority (OJK) and the Indonesian Stock Exchange (IDX), as capital market regulators, and other relevant agencies;
6. Execute a public communications strategy by providing explanations of the Company's performance and other important matters through public exposes and regular press releases;

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ol style="list-style-type: none"> <li>7. Menyampaikan pemberitahuan, pemanggilan, dan ringkasan risalah Rapat Umum Pemegang Saham Tahunan, serta pengumuman jadwal dan tata cara pembagian dividen kepada publik melalui situs web Bursa Efek Indonesia, dan situs web Perseroan sesuai dengan peraturan dan ketentuan yang berlaku;</li> <li>8. Menyelenggarakan Rapat Umum Pemegang Saham (RUPS) Tahunan pada tanggal 28 April 2025 sesuai dengan peraturan dan ketentuan yang berlaku;</li> <li>9. Menyelenggarakan Rapat Direksi, Rapat Dewan Komisaris, Rapat Direksi dengan Dewan Komisaris, dan Rapat Komite Audit, secara berkala sesuai dengan peraturan dan ketentuan yang berlaku;</li> <li>10. Berpartisipasi dalam paparan publik Public Expose Virtual yang diselenggarakan Bursa Efek Indonesia pada tanggal 10 September 2025;</li> <li>11. Menyusun dan menyampaikan Laporan Tahunan 2025 Perseroan sesuai dengan peraturan dan ketentuan yang berlaku;</li> <li>12. Melaksanakan fungsi terkait hubungan investor (rincian dipaparkan pada bagian Hubungan Investor).</li> </ol> | <ol style="list-style-type: none"> <li>7. Disseminate notifications, notices, and summaries of the minutes of the Annual General Meeting of Shareholders, as well as announcements of the schedule and procedures for dividend distribution to the public through the Indonesia Stock Exchange website and the Company's website in accordance with applicable rules and regulations;</li> <li>8. Conduct Annual General Meeting of Shareholders (GMS) on April 28, 2025, in accordance with applicable rules and regulations;</li> <li>9. Conduct regular Board of Directors Meetings, Board of Commissioners Meetings, Board of Directors-Board of Commissioners Meetings, and Audit Committee Meetings in accordance with applicable rules and regulations;</li> <li>10. Participate in the Virtual Public Expose held by the Indonesia Stock Exchange on September 10, 2025;</li> <li>11. Prepare and submit the Company's 2025 Annual Report in accordance with applicable rules and regulations;</li> <li>12. Carry out functions related to investor relations (details are presented in the Investor Relations section).</li> </ol> |
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## Keterbukaan Informasi

Perseroan telah melakukan keterbukaan informasi berupa pelaporan wajib dan pengumuman sebagai berikut:

## Information Disclosure

The Company has implemented information disclosure in the form of mandatory reports and announcements as follows:

| Keterbukaan Informasi<br>Information Disclosure                        | 2025 | 2024 | 2023 |
|------------------------------------------------------------------------|------|------|------|
| Pelaporan Wajib dan Pengumuman<br>Mandatory Reporting and Announcement |      |      |      |
| Laporan Keuangan<br>Financial Report                                   | 4    | 4    | 4    |
| Laporan Tahunan<br>Annual Report                                       | 1    | 1    | 1    |
| Laporan Keberlanjutan<br>Sustainability Report                         | 1    | 1    | 1    |
| Siaran Pers<br>Press Release                                           | 11   | 10   | 10   |
| Paparan Publik<br>Public Expose                                        | 1    | 1    | 1    |

## Pengembangan Kompetensi Sekretaris Perusahaan

Perseroan juga melaksanakan program pengembangan kompetensi bagi Sekretaris Perseroan sebagai bagian dari upaya peningkatan profesionalisme dan efektivitas peran dalam mendukung penerapan tata kelola perusahaan yang baik. Program ini bertujuan untuk memperkuat pemahaman terhadap perkembangan regulasi, praktik terbaik di bidang pasar modal, serta dinamika bisnis Perseroan, sehingga Sekretaris Perseroan dapat menjalankan fungsi koordinasi dan komunikasi korporasi secara optimal.

## Corporate Secretary Competency Development

The Company also conducts a competency development program for the Corporate Secretary as part of its efforts to improve the professionalism and effectiveness of their role in supporting the implementation of good corporate governance. This program aims to strengthen understanding of regulatory developments, best practices in the capital markets, and the Company's business dynamics, enabling the Corporate Secretary to optimally perform their corporate coordination and communication functions

Kegiatan pelatihan yang diikuti oleh Sekretaris Perseroan sepanjang tahun 2025 dijelaskan pada tabel di bawah ini:

The training programs attended by the Corporate Secretary throughout 2025 are described in the table below:

| Tanggal<br>Date                         | Tempat<br>Place | Penyelenggara<br>Organizer                                                                 | Pelatihan dan/atau Pendidikan<br>Training and/or Education                                                                                                                                                                                                                          |
|-----------------------------------------|-----------------|--------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 03 September 2025<br>September 3, 2025  | Online          | IDX                                                                                        | Webinar GRO 102 & 103: Climate Change and Energy Topic Standard                                                                                                                                                                                                                     |
| 22 Januari 2025<br>January 22, 2025     | Online          | AEI                                                                                        | Pengenalan dan Pemahaman atas Penerapan PMK 131 tahun 2024<br>Introduction and Understanding of the Implementation of PMK 131 of 2024                                                                                                                                               |
| 23 Januari 2025<br>January 23, 2025     | Online          | Komite Kajian Hukum Pasar Modal & GCG AEI<br>AEI Capital Market Law & GCG Review Committee | POJK Nomor 15 Tahun 2022 & POJK Nomor 29 Tahun 2023: Terkait Aksi Korporasi<br>POJK Number 15 of 2022 & POJK Number 29 of 2023: Regarding Corporate Actions                                                                                                                         |
| 04 Februari 2025<br>February 4, 2025    | SML             | Latham & Watkins LLP                                                                       | M&A Auction Tactics and Financing A M & A Bid, Financing A M & A Bid and International Capital Market                                                                                                                                                                               |
| 06 Februari 2025<br>February 6, 2025    | Online          | OJK                                                                                        | Sosialisasi POJK No 45 tahun 2024: Pengembangan dan penguatan Emiten dan Perusahaan Publik<br>Socialization of POJK No. 45 of 2024: Development and Strengthening of Issuers and Public Companies                                                                                   |
| 18 Februari 2025<br>February 18, 2025   | Online          | IDX                                                                                        | ESG Disclosure: Why and How Should Companies Identify Nature-Related Risks & Opportunities?                                                                                                                                                                                         |
| 20 Mei 2025<br>May 20, 2025             | Online          | AEI                                                                                        | GRI Financial Services Sector Standards: Exposure Draft                                                                                                                                                                                                                             |
| 27 Mei 2025<br>May 27, 2025             | Online          | ICGN                                                                                       | Public Private Dialogue Series: Internal Audit and the Fight Against Corruption                                                                                                                                                                                                     |
| 19 Juni 2025<br>June 19, 2025           | Online          | OJK                                                                                        | Sosialisasi POJK No. 9 Tahun 2025: Dematerialisasi Efek Bersifat Ekuitas dan Pengelolaan Aset Tetap yang Tidak Diklaim di Pasar Modal<br>Socialization of POJK No. 9 of 2025: Dematerialization of Equity Securities and Management of Unclaimed Fixed Assets in the Capital Market |
| 31 Juli 2025<br>July 31, 2025           | Online          | OJK                                                                                        | Penerapan dan Pemahaman POJK No. 14 Tahun 2025<br>Implementation and Understanding of POJK No. 14 of 2025                                                                                                                                                                           |
| 05 Agustus 2025<br>August 5, 2025       | Online          | PT Avigadro Inovasi Indonesia                                                              | Mengenal ISO 14064: Standar Pengukuran, Pelaporan, dan Validasi / Verifikasi Emisi Gas Rumah Kaca<br>Understanding ISO 14064: Standard for the Measurement, Reporting, and Validation/Verification of Greenhouse Gas Emissions                                                      |
| 19 Agustus 2025<br>August 19, 2025      | Online          | OJK                                                                                        | Empowering the GRC Ecosystem to Drive Economic Growth and National Resilience)                                                                                                                                                                                                      |
| 08 September 2025<br>September 8, 2025  | SML             | SML                                                                                        | Sustainable Reporting (SR) Champion Briefing & Training                                                                                                                                                                                                                             |
| 19 September 2025<br>September 19, 2025 |                 | AEI                                                                                        | S2 Governance the Strategic Role of ESG Committees                                                                                                                                                                                                                                  |
| 23 September 2025<br>September 23, 2025 | Online          | OJK                                                                                        | IFRS Sustainability Standard                                                                                                                                                                                                                                                        |
| 30 September 2025<br>September 30, 2025 | Online          | Decar Verite Asia                                                                          | Introducing Scope 1, 2, and 3 GHG Emissions                                                                                                                                                                                                                                         |



# Hubungan Investor

## Investor Relations

Perseroan menegaskan komitmennya untuk senantiasa memperkuat komunikasi dua arah yang transparan dan efektif dengan analis maupun investor melalui fungsi Hubungan Investor yang berada di bawah koordinasi Sekretaris Perusahaan. Fungsi ini dijalankan oleh Departemen Hubungan Investor yang bertanggung jawab dalam membangun hubungan yang konstruktif dengan komunitas investasi, mengelola ekspektasi pasar, serta menyampaikan informasi terkini mengenai operasional dan kinerja Perseroan secara akurat dan tepat waktu.

Komunikasi dengan investor, analis, dan calon pemegang saham dilakukan baik secara langsung melalui berbagai kegiatan seperti *one-on-one meetings*, *group meetings*, kunjungan lokasi, konferensi, *non-deal roadshows*, pertemuan analis, dan paparan publik. Selain itu, komunikasi tidak langsung juga dilaksanakan melalui publikasi Laporan Keuangan, Laporan Tahunan dan Keberlanjutan, materi presentasi perusahaan, informasi Rapat Umum Pemegang Saham, serta siaran pers. Penyampaian informasi dilakukan melalui berbagai saluran resmi, termasuk sistem pelaporan elektronik Bursa Efek Indonesia (IDXNet), situs web Perseroan ([www.deltamas.id](http://www.deltamas.id)), platform pelaporan Kustodian Sentral Efek Indonesia ([easy.ksei](http://easy.ksei)), surat elektronik, serta media sosial sesuai dengan ketentuan peraturan yang berlaku dan kebutuhan komunikasi Perseroan.

### Pelaksanaan Kegiatan Tahun 2025

Hubungan Investor telah melaksanakan kegiatan sepanjang tahun 2025, di antaranya:

| Jenis Kegiatan<br>Type of Activities                       | Jumlah Kegiatan<br>Number of Activities | Jumlah Peserta<br>Number of Participants |
|------------------------------------------------------------|-----------------------------------------|------------------------------------------|
| One-on-One Meetings                                        | 3                                       | 6                                        |
| Broker Meetings                                            | 3                                       | 9                                        |
| Konferensi<br>Conference                                   | 1                                       | 1                                        |
| Paparan Publik<br>Public Expose                            | 1                                       | 131                                      |
| Kunjungan Lokasi<br>Site Visit                             | 1                                       | 1                                        |
| Presentasi Komunitas Saham<br>Stock Community Presentation | 1                                       | 32                                       |
| Chat or Call Discussion                                    | 47                                      | 47                                       |
| <b>Total</b>                                               |                                         | <b>237</b>                               |

The Company emphasized its commitment to continuously strengthening transparent and effective two-way communication with analysts and investors through the Investor Relations function, which is coordinated by the Corporate Secretary. This function is carried out by the Investor Relations Department, with the responsibility to build constructive relationships with the investment community, managing market expectations, and providing accurate and timely updates on the Company's operations and performance.

Communication with investors, analysts, and potential shareholders is conducted directly through various activities such as one-on-one meetings, group meetings, site visits, conferences, non-deal roadshows, analyst meetings, and public exposes. Indirect communication is also conducted through the publication of Financial Reports, Annual and Sustainability Reports, company presentation materials, General Meeting of Shareholders information, and press releases. Information is disseminated through various official channels, including the Indonesia Stock Exchange's electronic reporting system (IDXNet), the Company's website ([www.deltamas.id](http://www.deltamas.id)), the Indonesian Central Securities Depository's reporting platform ([easy.ksei](http://easy.ksei)), email, and social media, in accordance with applicable regulations and the Company's communication needs.

### Implementation of Activities in 2025

Investor Relations has implemented activities throughout 2025, including:

## Unit Audit Internal

### Internal Audit Unit

Unit Audit Internal memiliki peran strategis dalam memastikan tercapainya kinerja Perseroan yang optimal melalui fungsi pengawasan dan evaluasi yang independen. Selain itu, unit ini juga berperan penting dalam upaya pencegahan, pendeteksian, serta investigasi terhadap potensi terjadinya kecurangan (fraud) di seluruh lini kegiatan operasional Perseroan.

#### Piagam Audit Internal

Perseroan telah menetapkan Piagam Unit Audit Internal yang disusun dengan mengacu pada Peraturan Otoritas Jasa Keuangan Nomor 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal. Piagam tersebut disahkan melalui Surat Keputusan Direksi No. 012/DIR/PDL/III/2015 dan berfungsi sebagai pedoman utama dalam pelaksanaan tugas, tanggung jawab, serta wewenang Unit Audit Internal.

#### Pihak yang Mengangkat dan Memberhentikan Kepala Audit Internal

Kepala Unit Audit Internal diangkat dan dapat diberhentikan oleh Direktur Utama, serta secara struktural berada di bawah dan melapor langsung kepada Presiden Direktur.

#### Struktur, Kedudukan, dan Pertanggungjawaban Aktivitas Unit Audit Internal

Unit Audit Internal dipimpin oleh seorang Kepala Audit Internal yang sekaligus merangkap sebagai auditor internal, menyesuaikan dengan skala dan tingkat kompleksitas kegiatan usaha Perseroan sebagai Emiten atau Perusahaan Publik. Pengangkatan dan pemberhentian Kepala Unit Audit Internal dilakukan oleh Direktur Utama dengan memperoleh persetujuan dari Dewan Komisaris.

Berikut komposisi Unit Audit Internal Perseroan:

The Internal Audit Unit holds a strategic role in ensuring optimal Company performance through independent oversight and evaluation functions. Furthermore, this unit plays a crucial role in preventing, detecting, and investigating potential fraud across all of the Company's operational activities.

#### Internal Audit Charter

The Company has established an Internal Audit Unit Charter, prepared in accordance with Financial Services Authority Regulation Number 56/POJK.04/2015 concerning the Establishment and Guidelines for the Preparation of an Internal Audit Unit Charter. The charter was ratified through Board of Directors Decree No. 012/DIR/PDL/III/2015 and serves as the primary guideline for implementing the duties, responsibilities, and authority of the Internal Audit Unit.

#### The Party that Appoints and Dismisses the Head of Internal Audit

The Head of the Internal Audit Unit is appointed and may be dismissed by the President Director and is structurally subordinate to and reports directly to the President Director.

#### Structure, Position, and Accountability of the Internal Audit Unit's Activities

The Internal Audit Unit is led by a Head of Internal Audit who also serves as an internal auditor, commensurate with the scale and complexity of the Company's business activities as an Issuer or Public Company. The appointment and dismissal of the Head of the Internal Audit Unit is carried out by the President Director with the approval of the Board of Commissioners.

The following is the composition of the Company's Internal Audit Unit:

| Nama<br>Name         | Jabatan<br>Position                                              | Dasar Pengangkatan<br>Legal Basis of Appointment                                                                                                                                                                                                              |
|----------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Lulie<br>Rulliansyah | Kepala Unit Audit Internal<br>Head of the Internal Audit Unit    | Surat Keputusan Direksi No. 026/LG/ COM/PDL/VIII/2021 tanggal 1 September 2021 tentang Penunjukan Unit Audit Internal<br>Board of Directors Decree No. 026/LG/COM/PDL/VIII/2021 dated September 1, 2021 concerning the Appointment of the Internal Audit Unit |
| Wendy                | Anggota Unit Audit Internal<br>Member of the Internal Audit Unit | -                                                                                                                                                                                                                                                             |

## Profil Kepala Unit Audit Internal

Profile of the Head of the Internal Audit Unit



## Lulie Rulliansyah

**Ketua Unit Audit Internal**  
Head of the Internal Audit Unit

|                                                                                     |                                                               |                                                                                                                                                                                                         |                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <b>Kewarganegaraan</b><br>Nationality                         | Indonesia                                                                                                                                                                                               | Indonesian                                                                                                                                                                                                |
|    | <b>Usia</b><br>Age                                            | 44 Tahun                                                                                                                                                                                                | 44 Years                                                                                                                                                                                                  |
|    | <b>Domisili</b><br>Domicile                                   | Jakarta                                                                                                                                                                                                 | Jakarta                                                                                                                                                                                                   |
|    | <b>Dasar Hukum Pengangkatan</b><br>Legal Basis of Appointment | Surat Keputusan Direksi No. 026/LG/ COM/PDL/VIII/2021 tanggal 1 September 2021 tentang Penunjukan Unit Audit Internal                                                                                   | Board of Directors Decree No. 026/LG/COM/PDL/VIII/2021 dated September 1, 2021 concerning the Appointment of the Internal Audit Unit                                                                      |
|   | <b>Riwayat Pendidikan</b><br>Education History                | Sarjana Ekonomi jurusan Akuntansi, Universitas Katolik Parahyangan, Bandung pada tahun 2003                                                                                                             | Bachelor of Economics majoring in Accounting, Parahyangan Catholic University, Bandung in 2003                                                                                                            |
|  | <b>Riwayat Jabatan</b><br>Professional History                | <ul style="list-style-type: none"> <li>Assurance Senior Manager, Ernst &amp; Young Indonesia, Jakarta (2003–2017)</li> <li>Kepala Divisi Audit Internal Sinarmas Land (sejak 2017 –sekarang)</li> </ul> | <ul style="list-style-type: none"> <li>Assurance Senior Manager, Ernst &amp; Young Indonesia, Jakarta (2003–2017)</li> <li>Head of Internal Audit Division, Sinarmas Land (since 2017–present)</li> </ul> |
|  | <b>Sertifikasi</b><br>Certification                           | Certified Internal Auditor (CIA)                                                                                                                                                                        | Indonesia Internal Audit Practitioner (IIAP)                                                                                                                                                              |

## Kualifikasi dan Sertifikasi Unit Audit Internal

### Qualification and Certification of Internal Audit Unit

| Nama<br>Name      | Jabatan<br>Position                                              | Sertifikasi<br>Certification                                                     |
|-------------------|------------------------------------------------------------------|----------------------------------------------------------------------------------|
| Lulie Rulliansyah | Kepala Unit Audit Internal<br>Head of the Internal Audit Unit    | Certified Internal Auditor (CIA)<br>Indonesia Internal Audit Practitioner (IIAP) |
| Wendy             | Anggota Unit Audit Internal<br>Member of the Internal Audit Unit | -                                                                                |

## Tugas dan Tanggung Jawab Unit Audit Internal

- Menyiapkan Rencana Kerja Audit Internal Tahunan, yang meliputi persyaratan anggaran dan sumber daya melalui koordinasi dengan Komite Audit Perseroan;
- Melaksanakan penugasan audit khusus sesuai dengan permintaan manajemen;
- Menggunakan analisis berbasis risiko dalam mengembangkan rencana audit;
- Membantu Direksi dalam menjalankan tanggung jawab pengelolaannya dengan melakukan penelaahan dan evaluasi atas efisiensi dan efektivitas seluruh kegiatan Perseroan;
- Berpartisipasi sebagai konsultan dalam pengembangan sistem, apabila diperlukan;
- Meyakinkan semua harta Perseroan sudah dilaporkan dan dijaga dari kerusakan dan kehilangan;

## Duties and Responsibilities of the Internal Audit Unit

- Prepare the Annual Internal Audit Work Plan, which includes budget and resource requirements in coordination with the Company's Audit Committee;
- Carry out special audit assignments as requested by management;
- Use risk-based analysis in developing audit plans;
- Assist the Board of Directors in carrying out its management responsibilities by reviewing and evaluating the efficiency and effectiveness of all Company activities;
- Participate as a consultant in system development, when necessary;
- Ensure that all Company assets are reported and safeguarded from damage and loss;

7. Melakukan evaluasi atas kinerja unit-unit dalam Perseroan dengan menyampaikan usulan perbaikan dan informasi yang obyektif tentang seluruh aktivitas audit di setiap tingkat manajemen;
8. Melaksanakan audit operasional untuk memastikan pelaksanaan kebijakan, rencana dan prosedur Perseroan, serta peraturan-peraturan yang berlaku;
9. Menyiapkan laporan audit untuk disampaikan kepada Presiden Direktur dan Dewan Komisaris Perseroan, yang memuat semua temuan penting dari kegiatan audit; serta
10. Memonitor, menganalisis, dan melaporkan pelaksanaan rekomendasi rencana perbaikan.

7. Evaluate the performance of units within the Company by submitting improvement proposals and objective information regarding all audit activities at all management levels;
8. Conduct operational audits to ensure the implementation of Company policies, plans, and procedures, as well as applicable regulations;
9. Prepare audit reports to be submitted to the President Director and the Board of Commissioners, containing all significant findings from the audit activities; and
10. Monitor, analyze, and report on the implementation of improvement plan recommendations.

## Laporan Kegiatan Unit Audit Internal Tahun 2025

## Internal Audit Unit Activity Report 2025

Unit Internal Audit Perseroan telah melaksanakan kegiatan sepanjang tahun 2025, di antaranya:

The Company's Internal Audit Unit has carried out activities throughout 2025, including:

| Tanggal<br>Date                       | Mata Acara<br>Agenda                                                                                                                                                 | Tingkat Kehadiran<br>Attendance |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| 13 Februari 2025<br>February 13, 2025 | Pembahasan Audit Internal Operasional Periode Kuartal Empat Tahun 2024<br>Discussion of the Operational Internal Audit for the Period of the Fourth Quarter of 2024  | 100%                            |
| 21 April 2025<br>April 21, 2025       | Pembahasan Audit Internal Operasional Periode Kuartal Pertama Tahun 2025<br>Discussion of the Operational Internal Audit for the Period of the First Quarter of 2025 | 100%                            |
| 22 Juli 2025<br>July 22, 2025         | Pembahasan Audit Internal Operasional Periode Kuartal Kedua Tahun 2025<br>Discussion of the Operational Internal Audit for the Period of the Second Quarter of 2025  | 100%                            |
| 30 Oktober 2025<br>October 30, 2025   | Pembahasan Audit Internal Operasional Periode Kuartal Ketiga Tahun 2025<br>Discussion of the Operational Internal Audit for the Period of the Third Quarter of 2025  | 100%                            |

## Rapat Unit Audit Internal

## Internal Audit Unit Meeting

Unit Audit Internal pada tahun 2025 telah menyelenggarakan 4 kali rapat, dengan rincian tingkat kehadiran anggota sebagai berikut:

In 2025, the Internal Audit Unit held four meetings, with details of the level of member attendance as follows:

| Nama<br>Name      | Jumlah Rapat<br>Number of Meetings | Kehadiran<br>Attendance |
|-------------------|------------------------------------|-------------------------|
| Lulie Rulliansyah | 4                                  | 100%                    |
| Wendy             | 4                                  | 100%                    |

## Pengembangan Kompetensi Unit Audit Internal

## Internal Audit Unit Competency Development

Perseroan menyelenggarakan program pengembangan kompetensi bagi Unit Audit Internal sebagai bagian dari upaya memperkuat kapabilitas pengawasan dan pengendalian internal Perseroan. Program ini dirancang untuk memperbarui pengetahuan dan keahlian auditor internal terkait perkembangan regulasi, standar profesi audit internal, manajemen risiko, serta dinamika bisnis Perseroan, sehingga Unit Audit Internal dapat menjalankan fungsi assurance dan konsultasi secara lebih efektif dan profesional.

The Company conducts a competency development program for the Internal Audit Unit as part of its efforts to strengthen its internal oversight and control capabilities. This program is designed to update the knowledge and skills of internal auditors regarding regulatory developments, internal audit professional standards, risk management, and the Company's business dynamics, enabling the Internal Audit Unit to perform its assurance and consulting functions more effectively and professionally.

Kegiatan pelatihan yang diikuti oleh unit audit internal sepanjang tahun 2025 dijelaskan pada tabel di bawah ini:

The training activities attended by the internal audit unit throughout 2025 are described in the table below:

| Tanggal<br>Date      | Tempat<br>Place | Penyelenggara<br>Organizer | Pelatihan dan/atau Pendidikan<br>Training and/or Education                                                                          |
|----------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 15 Januari 2025      | Online          | Wolters Kluwer             | Maximizing internal audit quality through the effective implementation of the IIA Standards                                         |
| 24 Januari 2025      | Online          | IIA                        | Town Hall MeetingRisk in Fokus 2025 : Indonesia                                                                                     |
| 25 Februari 2025     | Online          | Wolters Kluwer             | Guardians and The Gardener of Governance                                                                                            |
| 12 Maret 2025        | Online          | Wolters Kluwer             | Implementing an integrated approach to assurance provision                                                                          |
| 13 Maret 2025        | Online          | IIA Indonesia              | Dukungan Dewan dan Manajemen Senior dalam Tata Kelola Audit Internal                                                                |
| 25 Maret 2025        | Online          | Wolters Kluwer             | Internal Quality Assessment: How Effective is Your Internal Audit Function?                                                         |
| 6 Mei 2025           | Online          | Wolters Kluwer             | Business fraud prevention: Five proven actions for auditors & managers                                                              |
| 27 – 28 Mei 2025     | Offline         | PPM Manajemen              | Effective Leadership                                                                                                                |
| 28 Mei 2025          | Online          | IIA                        | GRC Hack                                                                                                                            |
| 28 Juli 2025         | Online          | IIA Indonesia              | IIA General Membership Meeting (GMM) 2025 - Sharing Session: Excellence in Internal Audit: Insights from the World's Top CIA Scorer |
| 28 – 29 Juli 2025    | Offline         | YPIA                       | Continuous Audit Continuous Monitoring                                                                                              |
| 27 – 28 Agustus 2025 | Offline         | IIA Indonesia              | 2025 IIA National Conference                                                                                                        |
| 12 November 2025     | Offline         | Wolters Kluwer             | 2025 TeamMate User Meeting Indonesia                                                                                                |
| 1 Desember 2025      | Online          | IIA Indonesia              | Auditing Culture & Ethics - A Practical Approach to Understanding Behaviour and Integrity                                           |



## Akuntan Publik

### Public Accountant

Akuntan publik merupakan pihak eksternal Perseroan yang bertugas memberikan opini atas kewajaran penyajian laporan keuangan Perseroan sesuai dengan Standar Akuntansi Keuangan (SAK) yang berlaku di Indonesia

A public accountant is an external party to the Company with the responsibility to provide an opinion on the fairness of the presentation of the Company's financial statements in accordance with the Financial Accounting Standards (SAK) applicable in Indonesia.

### Penunjukan Kantor Akuntan Publik dan Akuntan Publik

Dalam RUPSTahunan untuk Tahun Buku 2024 yang diselenggarakan pada 28 April 2025, Pemegang Saham memberikan kuasa kepada Dewan Komisaris Perseroan untuk menunjuk Kantor Akuntan Publik dan Akuntan Publik. Sebagaimana tercantum dalam surat rekomendasi Komite Audit Perseroan mengenai penunjukan Kantor Akuntan Publik dan Akuntan Publik dalam surat No. 024/KA-PDL/IX/2025 dan Keputusan Sirkuler Dewan Komisaris No. 027/LG/BOC/PDL/IX/2025 menyetujui penunjukan Kantor Akuntan Publik Mirawati Sensi Idris dan Akuntan Publik Benedictus Yuliando untuk melakukan pemeriksaan atas pembukuan dan laporan keuangan konsolidasian Perseroan untuk tahun buku 2025.

### Appointment of Public Accounting Firm and Public Accountant

At the Annual General Meeting of Shareholders for the 2024 Financial Year held on April 28, 2025, the Shareholders authorized the Company's Board of Commissioners to appoint a Public Accounting Firm and Public Accountant. As stated in the recommendation letter of the Company's Audit Committee regarding the appointment of a Public Accounting Firm and Public Accountant in Letter No. 024/KA-PDL/IX/2025 and the Board of Commissioners' Circular Decision No. 027/LG/BOC/PDL/IX/2025, the appointment of Public Accounting Firm Mirawati Sensi Idris and Public Accountant Benedictus Yuliando was approved to audit the Company's books and consolidated financial statements for the 2025 financial year.

### Kantor Akuntan Publik Selama 3 Tahun Terakhir

Public Accountant Firms of the Last 3 Years

| Tahun<br>Year | Kantor Akuntan Publik<br>Public Accountant Firm | Nama Akuntan<br>Name of Accountant | Izin KAP<br>Public Accountant Firm License | Fee (Rp)    | Opini<br>Opinion                                                      |
|---------------|-------------------------------------------------|------------------------------------|--------------------------------------------|-------------|-----------------------------------------------------------------------|
| 2025          | Mirawati Sensi Idris                            | Benedictus Yuliando                | No. AP.1905                                | 580.000.000 | Wajar dalam semua hal yang material<br>Fair in all material respects. |
| 2024          | Mirawati Sensi Idris                            | Benedictus Yuliando                | No. AP.1905                                | 530.000.000 | Wajar dalam semua hal yang material<br>Fair in all material respects. |
| 2023          | Mirawati Sensi Idris                            | Leo Susanto                        | No. AP.1284                                | 500.000.000 | Wajar dalam semua hal yang material<br>Fair in all material respects. |

### Jasa Lain yang Diberikan KAP

Pada periode tahun 2025, KAP Mirawati Sensi Idris tidak memberikan jasa lain selain audit laporan keuangan tahunan.

### Other Services Provided by the Public Accounting Firm

In 2025, Mirawati Sensi Idris Public Accounting Firm did not provide any services other than the annual financial statement audit.



## Sistem Pengendalian Internal Internal Control System

Penerapan sistem pengendalian internal Perseroan difokuskan untuk memberikan tingkat keyakinan yang memadai bahwa laporan dan informasi yang dihasilkan andal, seluruh aktivitas Perseroan telah mematuhi ketentuan yang berlaku, serta proses operasional berlangsung secara efisien dan efektif.

The Company's internal control system is designed to provide reasonable assurance that reported information is reliable, that all activities comply with applicable regulations, and that operational processes are efficient and effective.

### Sistem Pengendalian Internal terkait Pengendalian Keuangan

Sistem tersebut dimanfaatkan Perseroan untuk merencanakan dan mengendalikan kegiatan operasional dengan memastikan ketersediaan informasi keuangan yang akurat, lengkap, transparan, dan tepat waktu bagi seluruh tingkatan manajemen, pemegang saham, serta pemangku kepentingan sebagai dasar pengambilan keputusan.

### Internal Control System Related to Financial Control

The Company utilizes this system to plan and control operational activities by ensuring the availability of accurate, complete, transparent, and timely financial information for all levels of management, shareholders, and stakeholders as a basis for decision-making.

### Sistem Pengendalian Internal terkait Pengendalian Operasional

Pengendalian operasional dilaksanakan melalui penerapan kebijakan dan prosedur yang secara langsung mendukung pencapaian sasaran dan target Perseroan, sekaligus meningkatkan efektivitas dan efisiensi pemanfaatan aset serta sumber daya lainnya guna melindungi Perseroan dari potensi risiko kerugian.

### Internal Control System Related to Operational Control

Operational control is carried out through the implementation of policies and procedures that directly support the achievement of the Company's goals and targets, while simultaneously increasing the effectiveness and efficiency of asset and other resource utilization to protect the Company from potential risks of loss.

### Evaluasi Efektivitas Sistem Pengendalian Internal

Berdasarkan hasil evaluasi sepanjang tahun 2025, sistem pengendalian internal Perseroan dinilai telah berfungsi secara efektif dan memadai dalam mendukung kegiatan usaha.

### Evaluation of Internal Control System Effectiveness

Based on the evaluation results throughout 2025, the Company's internal control system is deemed to have functioned effectively and adequately in supporting business activities.

### Pernyataan Kecukupan Sistem Pengendalian Internal oleh Dewan Komisaris dan Direksi

Penerapan sistem pengendalian keuangan maupun operasional memastikan bahwa Perseroan senantiasa mematuhi ketentuan perundang-undangan yang berlaku, termasuk regulasi pemerintah, serta kebijakan dan prosedur internal Perseroan. Dewan Komisaris, Direksi, dan Komite Audit menilai bahwa Sistem Pengendalian Internal yang dijalankan sepanjang tahun 2025 telah sesuai dengan kebutuhan dan karakteristik usaha Perseroan.

### Statement of Adequacy of Internal Control System by the Board of Commissioners and Board of Directors

The implementation of both financial and operational control systems ensures that the Company consistently complies with applicable laws and regulations, including government regulations, as well as the Company's internal policies and procedures. The Board of Commissioners, Board of Directors, and Audit Committee assess that the Internal Control System implemented throughout 2025 is in accordance with the needs and characteristics of the Company's business.

## Manajemen Risiko

### Risk Management

Manajemen risiko merupakan kerangka budaya, proses, dan struktur yang digunakan Perseroan untuk mengidentifikasi, menilai, dan mengelola berbagai jenis risiko secara efektif guna memitigasi potensi dampak merugikan terhadap kegiatan usaha. Pelaksanaan manajemen risiko berada di bawah tanggung jawab Direksi dan didukung oleh Unit Audit Internal yang melakukan penelaahan independen melalui kegiatan audit rutin untuk menilai kecukupan pengelolaan risiko dan pengendalian internal. Melalui penelaahan tersebut, dipastikan bahwa risiko-risiko utama dan kelemahan dalam sistem pengendalian internal telah teridentifikasi serta bahwa tindakan perbaikan yang diperlukan telah dilaksanakan.

Risk management is the cultural framework, processes, and structures used by the Company to effectively identify, assess, and manage various types of risks to mitigate potential adverse impacts on business activities. The implementation of risk management is under the responsibility of the Board of Directors and is supported by the Internal Audit Unit, which conducts independent reviews through routine audits to assess the adequacy of risk management and internal controls. These reviews ensure that key risks and weaknesses in the internal control system have been identified and that necessary corrective actions have been implemented.

### Jenis Risiko Usaha

#### 1. Risiko Mata Uang Asing

Risiko mata uang asing adalah risiko bahwa nilai wajar atau arus kas masa depan dari suatu instrumen keuangan dapat berubah akibat fluktuasi nilai tukar. Dalam operasionalnya, Perseroan pada umumnya menggunakan mata uang Rupiah untuk transaksi penjualan, pembelian tanah, biaya konstruksi, serta beban usaha, sehingga eksposur terhadap mata uang asing relatif terbatas. Transaksi dalam mata uang asing hanya dilakukan untuk kebutuhan tertentu, dan apabila timbul eksposur, manajemen akan melakukan pemantauan serta penelaahan secara berkala atas posisi tersebut.

#### 2. Risiko Kredit

Risiko kredit muncul ketika pelanggan atau pihak lawan tidak dapat memenuhi kewajiban kontraktualnya sesuai perjanjian. Risiko ini terutama terkait dengan kas dan setara kas, piutang usaha, serta aset lainnya yang memiliki potensi gagal bayar. Untuk mengelola risiko tersebut, manajemen menempatkan kas dan deposito berjangka pada lembaga perbankan dengan reputasi yang baik dan tingkat kepercayaan yang tinggi, serta menerapkan pengenaan denda atas keterlambatan pembayaran piutang usaha yang berasal dari penjualan properti guna mengurangi potensi kerugian.

#### 3. Risiko Likuiditas

Risiko likuiditas merupakan risiko ketika Perseroan berpotensi menghadapi kesulitan dalam memenuhi kewajiban dan komitmen keuangannya kepada kreditur pada saat jatuh tempo. Dalam mengelola risiko ini, manajemen senantiasa memantau dan menjaga posisi kas dan setara kas pada tingkat yang memadai untuk mendukung kebutuhan operasional serta mengantisipasi fluktuasi arus kas. Manajemen juga secara berkala menelaah proyeksi dan realisasi arus kas, termasuk jadwal jatuh tempo liabilitas, serta mengkaji kondisi pasar keuangan guna memperoleh sumber pendanaan yang paling optimal.

### Types of Business Risk

#### 1. Foreign Exchange Risk

Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument may change due to exchange rate fluctuations. In its operations, the Company generally uses Rupiah for sales transactions, land purchases, construction costs, and operating expenses, so its exposure to foreign currencies is relatively limited. Transactions in foreign currencies are only conducted for specific needs, and if exposure arises, management will periodically monitor and review the position.

#### 2. Credit Risk

Credit risk arises when a customer or counterparty is unable to fulfill its contractual obligations as agreed. This risk primarily relates to cash and cash equivalents, accounts receivable, and other assets that have the potential for default. To manage this risk, management places cash and time deposits with reputable and highly credible banking institutions and imposes penalties for late payment of accounts receivable arising from property sales to mitigate potential losses.

#### 3. Liquidity Risk

Liquidity risk is the risk that the Company may face difficulties in meeting its financial obligations and commitments to creditors as they fall due. To manage this risk, management continuously monitors and maintains cash and cash equivalents at an adequate level to support operational needs and anticipate cash flow fluctuations. Management also periodically reviews cash flow projections and realizations, including the maturity schedule of liabilities, and assesses financial market conditions to obtain the most optimal funding sources.

## Evaluasi Penerapan Manajemen Risiko Tahun 2025

Pada tahun 2025, Perseroan melakukan evaluasi atas risiko-risiko utama untuk menilai tingkat risiko, mengidentifikasi potensi timbulnya risiko baru, serta merumuskan langkah mitigasi yang diperlukan dalam upaya pengelolaannya. Berdasarkan hasil penelaahan tersebut, Direksi menilai bahwa penerapan manajemen risiko Perseroan telah memadai untuk mendukung keberlangsungan dan pelaksanaan kegiatan usaha.

### Pernyataan Direksi dan/atau Dewan Komisaris/Komite Audit atas Efektivitas Manajemen Risiko

Dewan Komisaris, Direksi, dan Komite Audit memandang bahwa penerapan manajemen risiko Perseroan telah berlangsung secara efektif dan berada pada tingkat yang dianggap memadai dalam mendukung kegiatan usaha.

## Evaluation of Risk Management Implementation in 2025

In 2025, the Company conducted an evaluation of key risks to assess the level of risk, identify the potential for new risks to emerge, and formulate necessary mitigation measures for their management. Based on the results of this review, the Board of Directors assessed that the Company's risk management implementation was adequate to support the continuity and implementation of business activities.

### Statement by the Board of Directors and/or the Board of Commissioners/Audit Committee on Risk Management Effectiveness

The Board of Commissioners, the Board of Directors, and the Audit Committee believe that the Company's risk management implementation has been effective and at a level deemed adequate to support business activities.

## Permasalahan Hukum Legal Cases

Perseroan serta para anggota Dewan Komisaris dan Direksi tidak sedang maupun tidak pernah terlibat dalam perkara hukum yang berdampak signifikan terhadap Perseroan sepanjang tahun 2025.

The Company and the members of the Board of Commissioners and Board of Directors are not currently, nor have they ever been, involved in any legal cases that have a significant impact on the Company throughout 2025.

## Sanksi Administratif Administrative Sanctions

Perseroan, Entitas Anak, serta seluruh anggota Dewan Komisaris dan Direksi tidak dikenai sanksi administratif maupun denda finansial oleh otoritas pasar modal maupun otoritas terkait lainnya sepanjang tahun 2025.

The Company, its subsidiaries, and all members of the Board of Commissioners and Board of Directors are not subject to administrative sanctions or financial fines by the capital market authorities or other relevant authorities throughout 2025.

## Kode Etik

### Code of Conduct

Kode Etik Perusahaan merupakan wujud komitmen Perseroan dalam menerapkan prinsip-prinsip Tata Kelola Perusahaan yang baik, yang disusun untuk memengaruhi, membentuk, dan mengarahkan perilaku agar selaras dengan budaya Perseroan. Melalui pedoman ini, Perseroan mendorong terciptanya konsistensi sikap dan tindakan seluruh insan Perseroan dalam upaya mewujudkan visi dan menjalankan misi perusahaan.

#### Pedoman Kode Etik

Dalam pelaksanaannya, Perseroan berpedoman pada Kode Etik Perusahaan No. HC-00.01 milik Sinarmas Land selaku pemegang saham utama dan pengendali, yang mengatur standar etika bisnis dan moral yang wajib dipatuhi oleh seluruh tenaga kerja. Kode Etik tersebut juga diberlakukan secara konsisten di seluruh Entitas Anak Sinarmas Land, termasuk Perseroan.

#### Pokok Kode Etik

Kode Etik sebagai penguatan budaya Perseroan, meliputi:

1. Perseroan berusaha menjadi perusahaan yang digerakkan oleh tata nilai yang terpuji serta taat kepada hukum dan menghormati semua pemangku kepentingan.
2. Perseroan wajib menjalankan atau mengelola bisnis perusahaan dengan memperhatikan prinsip etika bisnis dan perundang-undangan yang berlaku.
3. Perseroan melaksanakan prinsip-prinsip tata kelola perusahaan yang baik dan peduli kepada masyarakat, budaya dan lingkungan hidup.
4. Tindakan melawan hukum dan pelanggaran etika adalah tindakan yang dilarang, meskipun untuk alasan bisnis atau karena tekanan dari pihak manapun.
5. Perseroan melindungi setiap pelapor yang memberikan informasi terkait dengan tindakan ilegal, perilaku tidak etis atau tindakan lain yang melanggar prinsip-prinsip tata kelola perusahaan yang baik.

Kode Etik karyawan menyatakan bahwa setiap karyawan wajib untuk senantiasa:

1. Menjunjung tinggi kejujuran dan kewajaran dalam bertindak dan menjalankan tugas.
2. Mengutamakan kepentingan Perusahaan di atas kepentingan pribadi, kelompok atau golongan.
3. Menghormati hak individual dan keragaman sebagai sumber kekuatan Perseroan.
4. Menjunjung tinggi nilai-nilai Perseroan.
5. Menjaga keamanan aset dan melindungi kerahasiaan informasi Perseroan.
6. Memberikan kualitas produk dan layanan terbaik kepada pelanggan.

The Company's Code of Conduct embodies the Company's commitment to implementing the principles of good corporate governance. It is designed to influence, shape, and direct behavior in alignment with the Company's culture. Through these guidelines, the Company encourages consistency in the attitudes and actions of all Company personnel in realizing its vision and carrying out its mission.

#### Code of Conduct Guidelines

In its implementation, the Company is guided by the Company's Code of Conduct No. HC-00.01, held by Sinarmas Land, as the primary and controlling shareholder, which regulates the business ethics and moral standards that must be adhered to by all employees. This Code of Conduct is also consistently implemented across all Sinarmas Land subsidiaries, including the Company.

#### Principles of the Code of Conduct

The Code of Conduct, as a reinforcement of the Company's culture, includes:

1. The Company strives to be a company driven by commendable values, obeying the law, and respecting all stakeholders.
2. The Company is obliged to conduct and manage its business with due regard for business ethics principles and applicable laws.
3. The Company implements the principles of good corporate governance and cares for society, culture, and the environment.
4. Unlawful acts and ethical violations are prohibited, even for business reasons or due to pressure from any party.
5. The Company protects any whistleblower who provides information regarding illegal acts, unethical behavior, or other actions that violate the principles of good corporate governance.

The Employee Code of Conduct states that every employee is obliged to always:

1. Uphold honesty and fairness in acting and carrying out their duties.
2. Prioritize the interests of the Company above personal, group, or class interests.
3. Respect individual rights and diversity as sources of strength for the Company.
4. Uphold the Company's values.
5. Maintain the security of assets and protect the confidentiality of Company information.
6. Provide the best quality products and services to customers.





7. Senantiasa berfokus pada pertumbuhan laba dan pertumbuhan usaha dengan tetap mematuhi ketentuan hukum dan etika bisnis.
8. Menjaga dan meningkatkan reputasi Perseroan.
9. Peduli kepada masyarakat dan lingkungan hidup.

### **Pernyataan Kode Etik Berlaku bagi Setiap Tingkatan Organisasi**

Kode Etik Perseroan wajib ditaati dan diterapkan oleh seluruh insan Perseroan sebagai landasan dalam membangun serta mengelola perilaku yang konsisten, sejalan dengan ketentuan yang berlaku baik di dalam maupun di luar perusahaan.

### **Sosialisasi Kode Etik**

Perseroan secara berkelanjutan melakukan sosialisasi untuk menanamkan dan membudayakan nilai-nilai positif yang tercantum dalam Kode Etik. Kegiatan sosialisasi tersebut dilaksanakan oleh Department Human Capital melalui pendistribusian dokumen Kode Etik kepada seluruh karyawan.

### **Jumlah Pelanggaran Kode Etik Tahun 2025**

Tidak ada laporan masuk terkait pelanggaran Kode Etik di lingkungan Perseroan sepanjang tahun 2025.

7. Consistently focus on profit growth and business growth while adhering to legal provisions and business ethics.
8. Maintain and enhance the Company's reputation.
9. Caring for the community and the environment.

### **Statement that the Code of Conduct Applies to All Levels of the Organization**

The Company's Code of Conduct must be adhered to and implemented by all Company personnel as a foundation for building and managing consistent behavior, in line with applicable regulations both inside and outside the company.

### **Code of Conduct Socialization**

The Company continuously conducts socialization to instill and cultivate the positive values contained in the Code of Ethics. This socialization activity is carried out by the Human Capital Department by distributing the Code of Conduct document to all employees.

### **Number of Code of Ethics Violations in 2025**

There were no reports of violations of the Code of Conduct within the Company throughout 2025.



## Kebijakan Antikorupsi/ Gratifikasi

### Anti-Corruption/Gratification Policy

#### Program Antikorupsi/Gratifikasi

Perseroan memiliki komitmen penuh untuk tidak mentoleransi praktik korupsi dan mematuhi seluruh peraturan anti korupsi yang berlaku di Indonesia. Upaya pengendalian internal dilakukan melalui Unit Audit Internal yang melaksanakan audit rutin sebagai langkah pencegahan praktik korupsi, serta melaporkan kinerja penjualan kepada PPAK secara berkala. Penguatan Kode Etik ini juga mencerminkan komitmen Perseroan dalam menciptakan iklim usaha yang sehat dan bebas korupsi, dengan memperhatikan kebijakan mengenai transaksi atau gratifikasi yang dilarang sesuai UU No. 8 Tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang serta peraturan perundang-undangan lainnya yang berlaku.

#### Sosialisasi Antikorupsi/Gratifikasi

Perseroan secara periodik dan berkelanjutan melaksanakan sosialisasi mengenai korupsi dan gratifikasi kepada karyawan. Penyampaian informasi dilakukan melalui media internal perusahaan, termasuk situs internal dan pengiriman surat elektronik langsung kepada para karyawan.

#### Anti-Corruption/Gratification Program

The Company is fully committed to zero tolerance for corrupt practices and complies with all applicable anti-corruption regulations in Indonesia. Internal control efforts are implemented through the Internal Audit Unit, which conducts routine audits to prevent corrupt practices and regularly reports sales performance to the Financial Transaction Reports and Analysis Center (PPATK). The strengthening of this Code of Ethics also reflects the Company's commitment to creating a healthy and corruption-free business climate, by adhering to policies regarding prohibited transactions or gratuities as stipulated in Law No. 8 of 2010 concerning the Prevention and Eradication of Money Laundering and other applicable laws and regulations.

#### Anti-Corruption/Gratification Socialization

The Company periodically and continuously conducts outreach regarding corruption and gratuities to employees. Information is disseminated through internal company media, including the internal website and direct emails to employees.

## Sistem Pelaporan Pelanggaran

### Whistleblowing System

Perusahaan menerapkan Sistem Pelaporan Pelanggaran (*Whistleblowing System*/WBS) sebagai sarana untuk membangun lingkungan kerja yang bersih, beretika, dan bertanggung jawab. WBS dimanfaatkan sebagai mekanisme bagi pelaporan dugaan pelanggaran di internal perusahaan agar dapat segera ditindaklanjuti secara tepat.

#### Mekanisme Pelaporan

Mekanisme Pelaporan Pelanggaran disampaikan kepada seluruh pemangku kepentingan sebagai bagian dari penerapan prinsip GCG di Perusahaan. Adapun tata cara penyampaian laporan melalui sistem WBS, yaitu:

1. Pelapor dapat menyampaikan kejanggalan atau keluhan melalui surat yang dialamatkan kepada Kepala Departemen *Human Capital* Perseroan dengan alamat Marketing Office Kota Deltamas, Jalan Tol Jakarta-Cikampek KM 37, Cikarang Pusat, Kabupaten Bekasi 17531, Indonesia.
2. Penerima pelaporan akan memberitahukan kepada Pelapor dengan memberikan tanda terima paling lambat dalam waktu 7 (tujuh) hari kerja.

The Company implements a Whistleblowing System (WBS) as a tool to foster a clean, ethical, and responsible work environment. The WBS serves as a mechanism for reporting suspected violations within the company to be promptly and appropriately addressed.

#### Reporting Mechanism

The Whistleblowing Mechanism is conveyed to all stakeholders as part of the Company's implementation of GCG principles. The procedures for submitting reports through the WBS system are as follows:

1. The whistleblowers may submit any irregularities or complaints by letter addressed to the Head of the Company's Human Capital Department, Marketing Office Kota Deltamas, Jalan Tol Jakarta-Cikampek KM 37, Cikarang Pusat, Bekasi Regency 17531, Indonesia.
2. The recipient of the report will notify the whistleblower by providing a receipt within 7 (seven) business days.

3. Penerima pelaporan akan melaporkan kepada Presiden Direktur dalam waktu (7) tujuh hari kerja sejak tanggal tanda terima.
4. Presiden Direktur akan menugaskan individu (disebut “Authorized Person”), yang independen dari fungsi pelaporan keuangan, untuk membantu menangani pelaporan tersebut dengan cara yang konsisten sesuai dengan prosedur yang telah ditentukan.
5. *Authorized Person* akan memberitahukan kepada Presiden Direktur atas semua laporan yang diterima, disertai dengan penilaian awal untuk tindakan yang tepat dari tiap keluhan.
6. *Authorized Person* akan merekomendasikan tindakan disiplin atau perbaikan kepada Presiden Direktur.
7. Presiden Direktur akan menentukan tindakan yang layak dan akan dibawa kepada Dewan Komisaris untuk diotorisasi atau dilaksanakan.

### Sarana dan Penyampaian Laporan Pelanggaran

Perseroan menyediakan sarana pelaporan yang bersifat independen, bebas, dan terjaga kerahasiaannya, sehingga pelapor dapat menyampaikan laporan melalui email maupun dengan menghubungi kontak perusahaan yang tercantum pada *website* Perseroan <https://deltamas.id/>.

### Perlindungan bagi Pelapor

Perseroan memastikan penyelenggaraan program perlindungan bagi pelapor, dengan menitikberatkan pada penjagaan kerahasiaan identitas serta pemberian jaminan atas keamanan pelapor dalam setiap tahapan penanganan laporan.

### Penanganan Pengaduan

Laporan atau pengaduan yang masuk terlebih dahulu diklarifikasi secara awal oleh Department *Human Capital*, antara lain terkait kelengkapan identitas pelapor dan kesesuaian bukti dokumen pendukung. Selanjutnya, dilakukan pemeriksaan atas dugaan pelanggaran, dan terlepas dari ada atau tidaknya indikasi awal pelanggaran, laporan tersebut tetap disampaikan kepada Presiden Direktur untuk mendapat penanganan lebih lanjut.

### Pelaporan Pelanggaran Tahun 2025 dan Tindak Lanjut

Perseroan tidak memiliki laporan terkait pelanggaran melalui media WBS perseroan sepanjang tahun 2025.

### Violations Reporting Facilities and Submission

The Company provides an independent, free, and confidential reporting facility. Whistleblower can submit reports via email or by contacting the the contact information listed on the Company's website at <https://deltamas.id/>.

### Protection for Whistleblowers

The Company ensures the implementation of a protection program for whistleblowers, with an emphasis on maintaining the confidentiality of their identities and guaranteeing their security at every stage of the report handling process.

### Complaint Handling

Reports or complaints received are first clarified by the Human Capital Department, including by ensuring the completeness of the whistleblower's identity and the suitability of supporting documentation. An investigation into the alleged violation is then conducted, and regardless of whether or not there are initial indications of violation, the report is still submitted to the President Director for further handling.

### 2025 Violation Reporting and Follow-Up

The Company did not receive any reports of violations through the Company's WBS throughout 2025.



## Program Kepemilikan Saham oleh Manajemen dan/ atau Karyawan

### Share Ownership Program for Management/Employees

Hingga akhir tahun 2025, Perseroan tidak memiliki program kepemilikan saham oleh manajemen dan/ atau karyawan.

As of the end of 2025, the Company does not have a management and/or employee share ownership program.

## Transparansi Informasi Dewan Komisaris dan Direksi

### Information Transparency of the Board of Commissioners and the Board of Directors

#### Kepemilikan Saham Dewan Komisaris dan Direksi

Rincian kepemilikan saham oleh anggota Dewan Komisaris dan Direksi Perseroan per 31 Desember 2025 disajikan pada tabel berikut:

#### Share Ownership of the Board of Commissioners and the Board of Directors

Details of share ownership by members of the Company's Board of Commissioners and Directors as of December 31, 2025, are presented in the following table:

| Nama<br>Name             | Jabatan<br>Position                                     | Jumlah Lembar Saham (Lembar)<br>Number of Shares (Shares) |
|--------------------------|---------------------------------------------------------|-----------------------------------------------------------|
|                          |                                                         | Di Perseroan<br>At the Company                            |
| Muktar Widjaja           | Presiden Komisaris<br>President Commissioner            | 44.004.900                                                |
| Hermawan Wijaya          | Wakil Presiden Komisaris<br>Vice President Commissioner | Tidak ada<br>None                                         |
| Masayoshi Hirose         | Wakil Presiden Komisaris<br>Vice President Commissioner | Tidak ada<br>None                                         |
| Seiji Itagaki            | Komisaris<br>Commissioner                               | Tidak ada<br>None                                         |
| Teddy Pawitra            | Komisaris Independen<br>Independent Commissioner        | Tidak ada<br>None                                         |
| Susiyati Bambang Hirawan | Komisaris Independen<br>Independent Commissioner        | Tidak ada<br>None                                         |
| Hongky Jeffry Nantung    | Presiden Direktur<br>President Director                 | Tidak ada<br>None                                         |
| Atsushi Uehara           | Wakil Presiden Direktur<br>Vice President Director      | Tidak ada<br>None                                         |
| Monik William            | Direktur<br>Director                                    | Tidak ada<br>None                                         |
| Tondy Suwanto            | Direktur<br>Director                                    | Tidak ada<br>None                                         |

#### Keberagaman Komposisi Dewan Komisaris dan Direksi

Perseroan berkomitmen untuk mempertahankan keberagaman dalam komposisi Dewan Komisaris dan Direksi, mencakup aspek keahlian, gender, kewarganegaraan, serta pengalaman profesional. Keberagaman tersebut mencerminkan kekayaan perspektif dan kompetensi di berbagai bidang, antara lain keuangan, akuntansi, manajemen risiko, operasional, serta tata kelola perusahaan.

#### Diversity in the Composition of the Board of Commissioners and Board of Directors

The Company is committed to maintaining diversity in the composition of the Board of Commissioners and Board of Directors, encompassing aspects of expertise, gender, nationality, and professional experience. This diversity reflects a variety of perspectives and competencies in various fields, including finance, accounting, risk management, operations, and corporate



| Nama<br>Name                   | Jabatan di<br>Perseroan<br>Position in the<br>Company    | Dalam Lingkup Grup Usaha<br>Within the Scope of the Business Group                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Luar Lingkup Grup<br>Usaha<br>Outside of the Scope<br>of the Business Group                                                                                                                                                                                                                                                                                               |
|--------------------------------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Teddy<br>Pawitra               | Komisaris<br>Independen<br>Independent<br>Commissioner   | <ul style="list-style-type: none"> <li>Komisaris Independen PT SMART Tbk (sejak 2002)</li> <li>Komisaris Independen PT Duta Pertiwi Tbk (sejak 2003)</li> <li>Komisaris Independen PT Bumi Serpong Damai Tbk (sejak 2008)</li> <li>Ketua Komite Nominasi dan Remunerasi PT Bumi Serpong Damai Tbk (sejak 2015)</li> <li>Direktur Utama PT Swadayanusa Kencana Megah (sejak 2019)</li> <li>Ketua Komite Audit PT Duta Pertiwi Tbk (sejak 2025)</li> <li>Ketua Komite Audit PT Bumi Serpong Damai Tbk (sejak 2025)</li> <li>Independent Commissioner of PT SMART Tbk (since 2002)</li> <li>Independent Commissioner of PT Duta Pertiwi Tbk (since 2003)</li> <li>Independent Commissioner of PT Bumi Serpong Damai Tbk (since 2008)</li> <li>Chairman of the Nomination and Remuneration Committee of PT Bumi Serpong Damai Tbk (since 2015)</li> <li>President Director of PT Swadayanusa Kencana Megah (since 2019)</li> <li>Chairman of the Audit Committee of PT Duta Pertiwi Tbk (since 2025)</li> <li>Chairman of the Audit Committee of PT Bumi Serpong Damai Tbk (since 2025)</li> </ul>                                                   | Tidak ada<br>None                                                                                                                                                                                                                                                                                                                                                         |
| Susiyati<br>Bambang<br>Hirawan | Komisaris<br>Independen<br>Independent<br>Commissioner   | <ul style="list-style-type: none"> <li>Komisaris Independen PT Bumi Serpong Damai Tbk (sejak 2007)</li> <li>Komisaris Independen PT Duta Pertiwi Tbk (sejak 2007)</li> <li>Komisaris Independen PT SMART Tbk (sejak 2008)</li> <li>Komisaris Independen PT Suryamas Dutamakmur Tbk (sejak 2024)</li> <li>Ketua Komite Audit PT Suryamas Dutamakmur Tbk (sejak 2024)</li> <li>Ketua Komite Nominasi dan Remunerasi PT Duta Pertiwi Tbk (sejak 2025)</li> <li>Ketua Komite Nominasi dan Remunerasi PT Bumi Serpong Damai Tbk (sejak 2025)</li> <li>Independent Commissioner of PT Bumi Serpong Damai Tbk (since 2007)</li> <li>Independent Commissioner of PT Duta Pertiwi Tbk (since 2007)</li> <li>Independent Commissioner of PT SMART Tbk (since 2008)</li> <li>Independent Commissioner of PT Suryamas Dutamakmur Tbk (since 2024)</li> <li>Chairman of the Audit Committee of PT Suryamas Dutamakmur Tbk (since 2024)</li> <li>Chairman of the Nomination and Remuneration Committee of PT Duta Pertiwi Tbk (since 2025)</li> <li>Chairman of the Nomination and Remuneration Committee of PT Bumi Serpong Damai Tbk (since 2025)</li> </ul> | Pengajar pada<br>Fakultas Ekonomi<br>Universitas Indonesia<br>(sejak 1972)<br>Guru Besar Tetap<br>Fakultas Ekonomi<br>dan Bisnis Universitas<br>Indonesia (sejak 2006)<br><br>Lecturer at the<br>Faculty of Economics,<br>University of Indonesia<br>(since 1972)<br>Professor at the<br>Faculty of Economics<br>and Business,<br>University of Indonesia<br>(since 2006) |
| Hongky<br>Jeffry<br>Nantung    | Presiden Direktur<br>President Director                  | <ul style="list-style-type: none"> <li>Direktur, PT Duta Pertiwi Tbk. (sejak 2010)</li> <li>Wakil Presiden Direktur, PT Pembangunan Deltamas (sejak 2013)</li> <li>CEO Commercial National Sinarmas Land</li> <li>Director, PT Duta Pertiwi Tbk. (since 2010)</li> <li>Vice President Director, PT Pembangunan Deltamas (since 2013)</li> <li>CEO Commercial National Sinarmas Land</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Tidak ada<br>None                                                                                                                                                                                                                                                                                                                                                         |
| Atsushi<br>Uehara              | Wakil Presiden<br>Direktur<br>Vice President<br>Director | Assistant General Manager Energy & Industrial Infrastructure Business Department, Infrastructure & Healthcare Division (since April 2021)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Tidak ada<br>None                                                                                                                                                                                                                                                                                                                                                         |
| Monik<br>William               | Direktur<br>Director                                     | Direktur, PT Bumi Serpong Damai (sejak 2007)<br>Director at PT Bumi Serpong Damai (since 2007)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Tidak ada<br>None                                                                                                                                                                                                                                                                                                                                                         |
| Tondy<br>Suwanto               | Direktur<br>Director                                     | Tidak ada<br>None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Tidak ada<br>None                                                                                                                                                                                                                                                                                                                                                         |

# Pengungkapan Hubungan Afiliasi Antara Direksi, Dewan Komisaris, dan Pemegang Saham Utama/Pengendali

## Disclosure of Affiliate Relationships Between the Board of Directors, Board of Commissioners, and the Majority/Controlling Shareholders

Berikut adalah pengungkapan hubungan afiliasi antara Direksi, Dewan Komisaris, dan Pemegang Saham Utama/Pengendali di tahun 2025:

The disclosure of affiliations between fellow members of the Board of Directors, between the Board of Directors and the Major and/or Controlling Shareholders of the Company of the year 2025 is as follows:

| Nama<br>Name                                     | Jabatan<br>Position                                     | Dewan Komisaris<br>Board of Commissioners | Direksi<br>Board of Directors | Pemegang Saham<br>Utama/ Pengendali<br>Majority/Controlling Shareholders |
|--------------------------------------------------|---------------------------------------------------------|-------------------------------------------|-------------------------------|--------------------------------------------------------------------------|
| <b>Dewan Komisaris</b><br>Board of Commissioners |                                                         |                                           |                               |                                                                          |
| Muktar Widjaja                                   | Presiden Komisaris<br>President Commissioner            | ✓                                         | ✓                             | ✓                                                                        |
| Hermawan Wijaya                                  | Wakil Presiden Komisaris<br>Vice President Commissioner | ✓                                         | ✓                             | ✓                                                                        |
| Masayoshi Hirose                                 | Wakil Presiden Komisaris<br>Vice President Commissioner | ✓                                         | ✓                             | ✓                                                                        |
| Seiji Itagaki                                    | Komisaris<br>Commissioner                               | ✓                                         | ✓                             | ✓                                                                        |
| Teddy Pawitra                                    | Komisaris Independen<br>Independent Commissioner        | X                                         | X                             | X                                                                        |
| Susiyati Bambang Hirawan                         | Komisaris Independen<br>Independent Commissioner        | X                                         | X                             | X                                                                        |
| <b>Direksi</b><br>Board of Directors             |                                                         |                                           |                               |                                                                          |
| Hongky Jeffry Nantung                            | Presiden Direktur<br>President Director                 | ✓                                         | ✓                             | ✓                                                                        |
| Atsushi Uehara                                   | Wakil Presiden Direktur<br>Vice President Director      | ✓                                         | ✓                             | ✓                                                                        |
| Monik William                                    | Direktur<br>Director                                    | ✓                                         | ✓                             | ✓                                                                        |
| Tondy Suwanto                                    | Direktur<br>Director                                    | X                                         | X                             | X                                                                        |

## Penerapan Pedoman Tata Kelola Perusahaan Terbuka

### Implementation of Guidelines for Public Company Governance

Pedoman Tata Kelola Perusahaan Terbuka disusun berdasarkan ketentuan POJK 21/POJK.04/2015 yang dijabarkan lebih lanjut dalam Surat Edaran OJK 31/SEOJK.04/2015. Regulasi tersebut mengatur 5 aspek tata kelola emiten dan perusahaan publik, 8 prinsip tata kelola perusahaan yang baik, serta memuat 25 rekomendasi penerapan atas aspek dan prinsip dimaksud.

The Public Company Governance Guidelines are based on the provisions of POJK 21/POJK.04/2015, which are further elaborated in OJK Circular Letter 31/SEOJK.04/2015. This regulation governs five aspects of issuer and public company governance, eight principles of good corporate governance, and contains 25 recommendations for implementing these aspects and principles.

| No | Prinsip Principle                                                                                                                                                                                                              | Rekomendasi Recommendation                                                                                                                                                            | Penjelasan Penerapan di DMAS Explanation of Implementation at DMAS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Keterangan Notes          |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| I  | <b>Aspek 1: Hubungan Perusahaan Terbuka dengan Pemegang Saham dalam menjamin hak-hak Pemegang Saham</b><br><b>Aspect 1: The Public Company's Relationship with the Shareholders in ensuring the rights of the Shareholders</b> |                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                           |
|    | <b>Prinsip 1</b><br>Meningkatkan Nilai Penyelenggaraan RUPS                                                                                                                                                                    | Perusahaan Terbuka memiliki cara atau prosedur teknis pengumpulan suara (voting) baik secara terbuka maupun tertutup yang mengedepankan independensi, dan kepentingan pemegang saham. | Perseroan mempunyai prosedur pengambilan suara dalam pengambilan keputusan atas suatu mata acara yang tercantum dalam Tata Tertib RUPS, dimana Tata Tertib RUPS telah disampaikan kepada Pemegang Saham sebelum Rapat dimulai. Pada RUPS Tahunan dan RUPS Luar Biasa, Perseroan telah menunjuk pihak independen yaitu Biro Administrasi Efek PT Sinatama Gunita dan Notaris dalam melakukan proses penghitungan suara dan/atau melakukan validasi dalam rapat.<br><br>Tata Tertib RUPS termuat di situs web <a href="http://www.deltamas.id">www.deltamas.id</a> sejak Pemanggilan RUPS. Pada hari pelaksanaan dibagikan kepada Pemegang Saham yang hadir saat registrasi, serta dibacakan oleh Petugas RUPS sebelum RUPS dimulai.  | Terpenuhi<br>Fulfilled    |
|    | <b>Principle 1</b><br>Improving the value of GMS management.                                                                                                                                                                   | A Public Company has technical methods or procedures for open and closed voting that prioritize independence and interest of the shareholders.                                        | The Company has a voting procedure for decision-making on agenda items as outlined in the GMS Rules of Procedure, which have been provided to shareholders prior to the meeting. At the Annual GMS and Extraordinary GMS, the Company has appointed independent parties, namely the Securities Administration Bureau PT Sinatama Gunita and a Notary, to conduct the vote counting and/or validation during the meeting.<br>The Rules of Procedure for the GMS are available on the website <a href="http://www.deltamas.id">www.deltamas.id</a> from the notice of the GMS. On the day of the meeting, they are distributed to shareholders present during registration and read out by the GMS Officer before the meeting begins. |                           |
|    |                                                                                                                                                                                                                                | Seluruh anggota Direksi dan anggota Dewan Komisaris Perusahaan Terbuka hadir dalam RUPS Tahunan.                                                                                      | Seluruh anggota Direksi dan 5 dari 6 anggota Dewan Komisaris DMAS hadir dalam RUPS Tahunan tanggal 28 April 2025. Anggota Direksi dan Dewan Komisaris yang hadir memberikan penjelasan kepada Pemegang Saham atas setiap agenda RUPS dan Rapat dilaksanakan dengan baik.                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Penjelasan<br>Explanation |
|    |                                                                                                                                                                                                                                | All members of the Board of Commissioners and Board of Directors attend the GMS.                                                                                                      | All members of the Board of Directors and 5 of the 6 members of the Board of Commissioners of DMAS were present at the Annual GMS on April 28, 2025. The members of the Board of Directors and Board of Commissioners who were present provided explanations to Shareholders regarding each agenda of the GMS and the Meeting was carried out well.                                                                                                                                                                                                                                                                                                                                                                                 |                           |
|    |                                                                                                                                                                                                                                | Ringkasan risalah RUPS tersedia dalam Situs Web Perusahaan Terbuka paling sedikit selama 1 (satu) tahun.                                                                              | DMAS mengunggah Ringkasan Risalah RUPS bersamaan dengan diberikannya Ringkasan Risalah ke OJK dan BEI. Ringkasan Risalah RUPS sejak tahun 2016 hingga saat ini tersedia di situs web DMAS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Terpenuhi<br>Fulfilled    |
|    |                                                                                                                                                                                                                                | GMS Resolution Summary is available at the website for at least 1 (one) year.                                                                                                         | DMAS uploads the Summary of the GMS Minutes simultaneously with providing the Summary of the Minutes to the OJK and IDX. The Summary of the GMS Minutes from 2016 to the present is available on the DMAS website.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                           |

| No | Prinsip<br>Principle                                                                                        | Rekomendasi<br>Recommendation                                                                                                 | Penjelasan Penerapan di DMAS<br>Explanation of Implementation at DMAS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Keterangan<br>Notes    |
|----|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|    | <b>Prinsip 2</b><br>Meningkatkan Kualitas Komunikasi Perusahaan Terbuka dengan Pemegang Saham atau Investor | Perusahaan Terbuka memiliki suatu kebijakan komunikasi dengan pemegang saham atau investor.                                   | Kebijakan Komunikasi dengan Pemegang Saham dilakukan oleh Departemen Investor Relations yang didedikasikan untuk mengelola kebijakan dan pelaksanaan komunikasi Perseroan dengan pemegang saham atau investor baik secara langsung maupun tidak langsung di antaranya melalui pelaksanaan RUPS, Paparan Publik, publikasi Laporan Keuangan, Laporan Tahunan dan Keberlanjutan, serta melakukan keterbukaan informasi secara akurat dan tepat waktu. DMAS juga menyediakan informasi alamat kantor pusat dan cabang, alamat e-mail dan nomor telepon baik dalam situs web maupun Laporan Tahunan sebagai sarana bagi Pemegang Saham maupun Pemangku Kepentingan lainnya agar dapat melakukan komunikasi dengan DMAS secara mudah. | Terpenuhi<br>Fulfilled |
|    | <b>Principle 2</b><br>Improving the Public Company Communication Quality with Shareholders or Investors.    | A Public Company has a communications policy with shareholders or investors.                                                  | The Communication Policy with Shareholders is managed by the Investor Relations Department, which is dedicated to overseeing the policy and implementation of communication between the Company and shareholders or investors, both directly and indirectly. This includes the execution of the GMS, Public Exposures, publication of Financial Reports, Annual and Sustainability Reports, and providing accurate and timely information disclosure. DMAS also provides information on the head office and branch addresses, email addresses, and phone numbers on both the website and in the Annual Report as a means for Shareholders and other Stakeholders to easily communicate with DMAS.                                |                        |
|    |                                                                                                             | Perusahaan Terbuka mengungkapkan kebijakan komunikasi Perusahaan Terbuka dengan pemegang saham atau investor dalam Situs Web. | Materi yang diunggah secara berkala dalam situs web Perseroan antara lain termasuk informasi RUPS, laporan keuangan, laporan tahunan dan keberlanjutan, siaran pers, dan materi-materi relevan lainnya. Materi tersebut tersedia di situs web Perseroan setidaknya dalam jangka waktu 3 (tiga) tahun.                                                                                                                                                                                                                                                                                                                                                                                                                            | Terpenuhi<br>Fulfilled |
|    |                                                                                                             | A Public Company discloses the communications policy of the Public Company with shareholders or investors on the Website.     | The materials uploaded regularly in the Company's website include information about GMS, financial statements, annual report, sustainability report, news release, and other relevant materials. The materials are available in the Company's website, at least in 3 (three) years.                                                                                                                                                                                                                                                                                                                                                                                                                                              |                        |



| No                                                                                                                          | Prinsip<br>Principle                                                                                                                                                          | Rekomendasi<br>Recommendation                                                                                                                                                                                                                                                     | Penjelasan Penerapan di DMAS<br>Explanation of Implementation at DMAS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Keterangan<br>Notes    |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <b>II Aspek 2: Fungsi dan Peran Dewan Komisaris</b><br><b>Aspect 2: The Function and Role of the Board of Commissioners</b> |                                                                                                                                                                               |                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                        |
|                                                                                                                             | <b>Prinsip 3</b><br>Memperkuat Keanggotaan dan Komposisi Dewan Komisaris<br><br><b>Principle 3</b><br>Strengthen the membership and composition of the Board of Commissioners | Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi Perusahaan Terbuka.<br><br>Determination of the number of members of the Board of Commissioners considering the Company's conditions.                                                                           | Dalam Pedoman Dewan Komisaris DMAS, tercantum persyaratan nominasi anggota Dewan Komisaris dengan mempertimbangkan kebutuhan, kondisi dan kemampuan DMAS. Per 31 Desember 2025, Dewan Komisaris DMAS berjumlah 6 (enam) orang, termasuk 2 (dua) orang Komisaris Independen.<br><br>The DMAS Board of Commissioners' guidelines include the nomination requirements for members of the Board of Commissioners, taking into account the needs, condition, and capabilities of DMAS. As of December 31, 2025, the DMAS Board of Commissioners consists of 6 (six) members, including 2 (two) Independent Commissioners. | Terpenuhi<br>Fulfilled |
|                                                                                                                             |                                                                                                                                                                               | Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.<br><br>Determination of the composition of members of the Board of Commissioners considers the required variety of skills, knowledge and experience. | Dewan Komisaris DMAS memiliki latar belakang yang beragam dalam hal keahlian, pengetahuan, dan pengalaman, yang bertujuan untuk mendukung perkembangan bisnis DMAS. Hal tersebut dapat dilihat dari profil masing-masing Dewan Komisaris.<br><br>The Board of Commissioners of DMAS has diverse backgrounds in terms of expertise, knowledge, and experience, in order to support the business development of DMAS. This can be seen in the profile of each member of the Board of Commissioners.                                                                                                                    | Terpenuhi<br>Fulfilled |

| No | Prinsip<br>Principle                                                                                  | Rekomendasi<br>Recommendation                                                                                                                                              | Penjelasan Penerapan di DMAS<br>Explanation of Implementation at DMAS                                                                                                                                   | Keterangan<br>Notes       |
|----|-------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
|    | <b>Prinsip 4</b><br>Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Dewan Komisaris.       | Dewan Komisaris mempunyai kebijakan penilaian sendiri ( <i>Self Assessment</i> ) untuk menilai kinerja Dewan Komisaris.                                                    | Dewan Komisaris menjalankan fungsi nominasi dan remunerasi serta memiliki mekanisme dan kebijakan penilaian sendiri untuk menilai kinerja dari setiap anggota Dewan Komisaris.                          | Terpenuhi<br>Fulfilled    |
|    | <b>Principle 4</b><br>Improving the quality of duty and responsibility of the Board of Commissioners. | The Board of Commissioners has a policy to self-assess the performance of the Board of Commissioners.                                                                      | Board of Commissioners performs nomination and remuneration function and has the mechanism and policy of self-assessment regarding the performance evaluation of each member of Board of Commissioners. |                           |
|    |                                                                                                       | Kebijakan penilaian sendiri ( <i>Self Assessment</i> ) untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Tahunan Perusahaan Terbuka.                      | Penilaian kinerja Dewan Komisaris telah diungkapkan dalam bab Tata Kelola Perusahaan yang Baik (GCG) dalam Laporan Tahunan ini.                                                                         | Terpenuhi<br>Fulfilled    |
|    |                                                                                                       | The self-assessment policy to assess the performance of the Board of Commissioners is disclosed in the Annual Report of the Public Company.                                | The performance assessment of the Board of Commissioners has been disclosed in the Good Corporate Governance (GCG) chapter of this Annual Report.                                                       |                           |
|    |                                                                                                       | Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan.                                            | Pedoman Dewan Komisaris DMAS secara tegas menyatakan jabatan Dewan Komisaris berakhir apabila terlibat dalam tindakan kejahatan keuangan.                                                               | Terpenuhi<br>Fulfilled    |
|    |                                                                                                       | The Board of Commissioners has a policy of resignation in the event of involvement in any financial crimes.                                                                | The DMAS Board of Commissioners' guidelines explicitly state that the position of a member of the Board of Commissioners will end if they are involved in financial criminal activities.                |                           |
|    |                                                                                                       | Dewan Komisaris atau Komite yang menjalankan fungsi Nominasi dan Remunerasi menyusun kebijakan suksesi dalam proses Nominasi anggota Direksi.                              | Perseroan belum memiliki kebijakan suksesi dalam proses nominasi anggota Direksi.                                                                                                                       | Penjelasan<br>Explanation |
|    |                                                                                                       | The Board of Commissioners or the Nomination and Remuneration Committee sets out a provision of succession in the Nomination process of members of the Board of Directors. | The Company does not have a succession policy in the nomination process of members of the Board of Directors.                                                                                           |                           |

| No                                                                                                                | Prinsip<br>Principle                                                                       | Rekomendasi<br>Recommendation                                                                                                                      | Penjelasan Penerapan di DMAS<br>Explanation of Implementation at DMAS                                                                                                                                                                                                                                                                                                                                                                        | Keterangan<br>Notes    |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <b>III Aspek 3 : Fungsi dan Peran Direksi</b><br><b>Aspect 3: The Function and Role of the Board of Directors</b> |                                                                                            |                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                              |                        |
|                                                                                                                   | <b>Prinsip 5</b><br>Memperkuat Keanggotaan dan Komposisi Direksi.                          | Penentuan jumlah anggota Direksi mempertimbangkan kondisi Perusahaan Terbuka serta efektifitas dalam pengambilan keputusan.                        | Direksi diangkat dan diberhentikan oleh RUPS. Penentuan jumlah anggota Direksi telah mempertimbangkan kondisi Perusahaan Terbuka serta efektifitas dalam pengambilan keputusan yang mengacu pada Anggaran Dasar Perseroan dan Peraturan Perundang-Undangan yang berlaku. Jumlah Direksi DMAS per tanggal 31 Desember 2025 adalah 4 (empat) orang.                                                                                            | Terpenuhi<br>Fulfilled |
|                                                                                                                   | <b>Principle 5</b><br>Strengthen the membership and composition of the Board of Directors. | Determination of the number of members of the Board of Directors considering the Public Company's conditions and effectiveness in decision making. | The Board of Directors is appointed and dismissed by the GMS. The determination of the number of members of the Board of Directors has taken into account the condition of the Public Company as well as the effectiveness in decision-making, referring to the Company's Articles of Association and applicable laws and regulations. The number of members of the Board of Directors of DMAS as of December 31, 2025, is 4 (four) members. |                        |
|                                                                                                                   |                                                                                            | Penentuan komposisi anggota Direksi memperhatikan, keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.                              | Direksi DMAS memiliki latar belakang yang beragam dalam hal keahlian, pengetahuan, dan pengalaman, antara lain dalam bidang-bidang pengembangan properti, pengelolaan properti, pemasaran, keuangan, maupun tata kelola Perusahaan, serta berpengalaman dalam mengelola sebuah Perusahaan, yang bertujuan untuk mendukung perkembangan bisnis DMAS. Hal tersebut dapat dilihat dari profil masing-masing Direksi.                            | Terpenuhi<br>Fulfilled |
|                                                                                                                   |                                                                                            | Determination of the composition of members of the Board of Directors considers the required variety of skills, knowledge and experience.          | The Board of Directors of DMAS has diverse backgrounds in terms of expertise, knowledge, and experience, including in areas such as property development, property management, marketing, finance, and corporate governance. They also have experience in managing a company, which aims to support the business development of DMAS. This can be seen in the profile of each Director.                                                      |                        |
|                                                                                                                   |                                                                                            | Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/ atau pengetahuan di bidang akuntansi.                         | Direktur yang membawahi bidang keuangan yaitu Monik William yang memiliki keahlian dan pengetahuan di bidang akuntansi dan keuangan, memenuhi kriteria memiliki keahlian dan/atau pengetahuan di bidang akuntansi dan/ atau keuangan.                                                                                                                                                                                                        | Terpenuhi<br>Fulfilled |
|                                                                                                                   |                                                                                            | Members of the Board of Directors in charge of accounting and finance have skills and/or knowledge in accounting.                                  | The Director in charge of the finance division is Monik William, who has expertise and knowledge in accounting and finance, meeting the criteria of possessing expertise and/or knowledge in accounting and/or finance.                                                                                                                                                                                                                      |                        |

| No | Prinsip<br>Principle                                                                              | Rekomendasi<br>Recommendation                                                                                                           | Penjelasan Penerapan di DMAS<br>Explanation of Implementation at DMAS                                                                                                                                                                                                                       | Keterangan<br>Notes    |
|----|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|    | <b>Prinsip 6</b><br>Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Direksi.           | Direksi mempunyai kebijakan penilaian sendiri (Self Assessment) untuk menilai kinerja Direksi.                                          | Direksi telah memiliki kebijakan penilaian sendiri dengan sistem Key Performance Indicator (KPI) yang diawasi oleh Dewan Komisaris                                                                                                                                                          | Terpenuhi<br>Fulfilled |
|    | <b>Principle 6</b><br>Improving the quality of duty and responsibility of the Board of Directors. | The Board of Directors has a policy to self-assess the performance of the Board of Directors.                                           | The Board of Directors has its self-assessment policy using the Key Performance Indicator (KPI) system, supervised by the Board of Commissioners.                                                                                                                                           |                        |
|    |                                                                                                   | Kebijakan penilaian sendiri (Self Assessment) untuk menilai kinerja Direksi diungkapkan melalui laporan tahunan Perusahaan Terbuka.     | Penilaian kinerja Direksi telah diungkapkan dalam bagian Tata Kelola Perusahaan dalam Laporan Tahunan ini.                                                                                                                                                                                  | Terpenuhi<br>Fulfilled |
|    |                                                                                                   | The self-assessment policy to assess the performance of the Board of Directors is disclosed in the annual report of the Public Company. | The performance assessment of the Board of Directors have been disclosed in the Corporate Governance section in this Annual Report                                                                                                                                                          |                        |
|    |                                                                                                   | Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan.                         | Anggota Direksi yang tidak memenuhi syarat untuk menjadi anggota Direksi yang disebutkan dalam Anggaran Dasar Perseroan, termasuk di dalamnya adalah terlibat kejahatan keuangan. Dalam hal anggota Direksi tersebut mengundurkan diri maka akan diputuskan melalui mekanisme RUPS.         | Terpenuhi<br>Fulfilled |
|    |                                                                                                   | The Board of Directors has a policy of resignation in the event of involvement in any financial crimes.                                 | A member of the Board of Directors who is not eligible to become a member of the Board of Directors mentioned in the Articles of Association, including being involved in a financial crime. If the member of the Board of Directors resigns, it will be decided through the GMS mechanism. |                        |

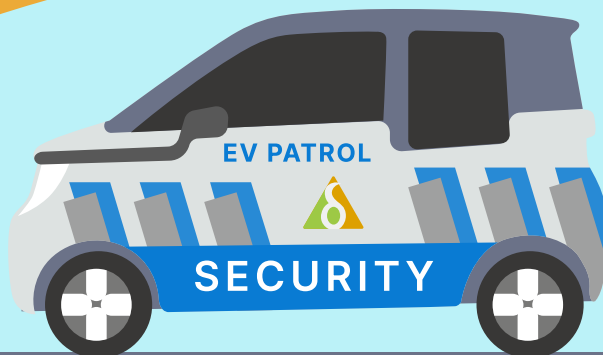
| No                                                                                                        | Prinsip<br>Principle                                                                                    | Rekomendasi<br>Recommendation                                                                        | Penjelasan Penerapan di DMAS<br>Explanation of Implementation at DMAS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Keterangan<br>Notes    |
|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <b>IV Aspek 4: Partisipasi Pemangku Kepentingan</b><br><b>Aspect 4: Participation of the Stakeholders</b> |                                                                                                         |                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
|                                                                                                           | <b>Prinsip 7</b><br>Meningkatkan Aspek Tata Kelola Perusahaan melalui Partisipasi Pemangku Kepentingan. | Perusahaan Terbuka memiliki kebijakan untuk mencegah terjadinya insider trading.                     | DMAS telah memiliki kebijakan untuk mencegah terjadinya Insider Trading, sebagaimana yang tertuang dalam Kode Etik Perusahaan No.HC-00.01 dari Sinarmas Land yang diimplementasikan pada Perseroan. Setiap karyawan diwajibkan untuk menghindari pengungkapan informasi Perseroan yang bersifat rahasia.                                                                                                                                                                                                                                                   | Terpenuhi<br>Fulfilled |
|                                                                                                           | <b>Principle 7</b><br>Improving Corporate Governance Aspect through Stakeholder's Participation.        | A Public Company has a policy to prevent insider trading.                                            | DMAS has a policy to prevent Insider Trading, as reflected in Code of Conduct No.HC-00.01 from Sinarmas Land that is applied in the Company. Every employee is obliged to avoid disclosing classified Company information.                                                                                                                                                                                                                                                                                                                                 |                        |
|                                                                                                           |                                                                                                         | Perusahaan Terbuka memiliki kebijakan anti korupsi dan anti fraud.                                   | DMAS melakukan pengendalian secara internal melalui Unit Audit Internal yang melakukan audit rutin untuk meminimalisir praktik korupsi dan <i>fraud</i> tersebut. Di samping itu, Perseroan melakukan pelaporan penjualan kepada PPATK secara berkala. Perseroan secara berkesinambungan terus memperkuat praktik anti korupsi dan anti fraud.                                                                                                                                                                                                             | Terpenuhi<br>Fulfilled |
|                                                                                                           |                                                                                                         | A Public Company has a policy of Anti-corruption and Anti-fraud.                                     | DMAS carries out internal control through the Internal Audit Unit which conducts regular audits to minimize these anticorruption and anti-fraud practices. In addition, the Company periodically reports sales to PPATK. The Company continuously minimizing corruption and fraud practices                                                                                                                                                                                                                                                                |                        |
|                                                                                                           |                                                                                                         | Perusahaan Terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor. | DMAS telah memiliki unit Tender Resource Management yang memiliki Standard Operating Procedure (SOP) tertulis mengenai seleksi pemasok atau vendor untuk memperoleh barang dan jasa dengan harga yang kompetitif dan kualitas yang baik. Setiap proses seleksi vendor melibatkan Tender Committee dari lintas departemen untuk memastikan kualitas dari proses seleksi vendor tersebut. Di samping itu, Perseroan evaluasi pemasok atau vendor juga dilakukan untuk memastikan kualitas dari pemasok atau vendor sekaligus kualitas dari produk Perseroan. | Terpenuhi<br>Fulfilled |
|                                                                                                           |                                                                                                         | A Public Company has a policy in the selection and capacity building of suppliers and vendors.       | DMAS has a Tender Resource Management unit which has a written Standard Operating Procedure (SOP) regarding the selection of suppliers or vendors to obtain goods and services at competitive prices and of good quality. Each vendor selection process involves a Tender Committee from across departments to ensure the quality of the vendor selection process. In addition, the Company evaluates suppliers or vendors to ensure the quality of the suppliers or vendors as well as the quality of the Company's products.                             |                        |
|                                                                                                           |                                                                                                         | Perusahaan Terbuka memiliki kebijakan tentang pemenuhan hak-hak kreditur.                            | Kebijakan pemenuhan hak-hak kreditur, Perseroan mengikuti peraturan dan perundang-undangan yang berlaku di Indonesia.                                                                                                                                                                                                                                                                                                                                                                                                                                      | Terpenuhi<br>Fulfilled |
|                                                                                                           |                                                                                                         |                                                                                                      | Hingga akhir tahun 2025, Perseroan memiliki utang bank namun tidak memiliki obligasi. Adapun kredit terkait utang usaha dipenuhi berdasarkan perjanjian yang berlaku.                                                                                                                                                                                                                                                                                                                                                                                      |                        |
|                                                                                                           |                                                                                                         | A Public Company has a policy in the fulfillment of creditors' rights.                               | The Company's policy on fulfilling creditor rights follows the applicable laws and regulations in Indonesia.                                                                                                                                                                                                                                                                                                                                                                                                                                               |                        |
|                                                                                                           |                                                                                                         |                                                                                                      | By the end of 2025, the Company has bank loans but no bonds. The credit related to trade payables is fulfilled based on the applicable agreement.                                                                                                                                                                                                                                                                                                                                                                                                          |                        |
|                                                                                                           |                                                                                                         | Perusahaan Terbuka memiliki kebijakan sistem whistleblowing.                                         | DMAS telah memiliki Kebijakan Pelaporan Pelanggaran (Whistleblowing System) yang telah diunggah dalam situs web DMAS dan diungkapkan lebih lanjut di dalam Laporan Tahunan ini.                                                                                                                                                                                                                                                                                                                                                                            | Terpenuhi<br>Fulfilled |
|                                                                                                           |                                                                                                         | A Public Company has a whistleblower system.                                                         | DMAS has a Whistleblowing System Policy which has been uploaded to the DMAS website and disclosed further in this Annual Report.                                                                                                                                                                                                                                                                                                                                                                                                                           |                        |





# Deltamas

## SPORT CENTER





# 06

## Laporan Keberlanjutan

Sustainability Report



## Ikhtisar Kinerja Keberlanjutan

### Sustainability Performance Highlights

#### Aspek Ekonomi [OJK B.1]

Economic Aspects

| Uraian<br>Description                                                                                                 | Satuan<br>Unit           | 2025      | 2024      | 2023      |
|-----------------------------------------------------------------------------------------------------------------------|--------------------------|-----------|-----------|-----------|
| <b>Kinerja Keuangan</b><br>Financial Performance                                                                      |                          |           |           |           |
| Pendapatan<br>Revenues                                                                                                | Rp Juta<br>(IDR Million) | 1.309.091 | 2.032.678 | 1.921.422 |
| Laba Sebelum Pajak<br>Profit Before Tax                                                                               |                          | 842.051   | 1.373.783 | 1.243.108 |
| Laba Bersih<br>Net Profit                                                                                             |                          | 800.308   | 1.333.657 | 1.209.797 |
| <b>Kuantitas Produk atau jasa yang Dijual</b><br>Quantity of Products or Services Sold                                |                          |           |           |           |
| Kawasan Industri<br>Industrial Area                                                                                   | Hektar<br>Hectares       | 41        | 60        | 61        |
| Kawasan Residensial<br>Residential Area                                                                               | Hektar<br>Hectares       | 0,6       | 5         | 14        |
| Kawasan Komersial<br>Commercial Area                                                                                  | Hektar<br>Hectares       | 0,5       | 0,6       | 1         |
| Sewa Rental Factory<br>Factory Rental/Lease                                                                           | Unit                     | 11        | 11        | 11        |
| Sewa Kamar Hotel<br>Hotel Room Rental                                                                                 | Unit                     | 76        | 76        | 76        |
| <b>Pelibatan Pihak Lokal</b><br>Engagement of Local Parties                                                           |                          |           |           |           |
| Jumlah Vendor Lokal yang Terlibat<br>Number of Local Vendors Involved                                                 | Mitra<br>Partners        | 125       | 128       | 137       |
| <b>Produk Ramah Lingkungan</b><br>Environmentally Friendly Products                                                   |                          |           |           |           |
| Proyek dengan Konsep Ramah Lingkungan melalui Lahan Hijau<br>Projects with Eco-Friendly Concepts through Green Spaces | Hektar<br>Hectares       | 16,68     | 13,19     | 11,21     |

#### Aspek Lingkungan [OJK B.2]

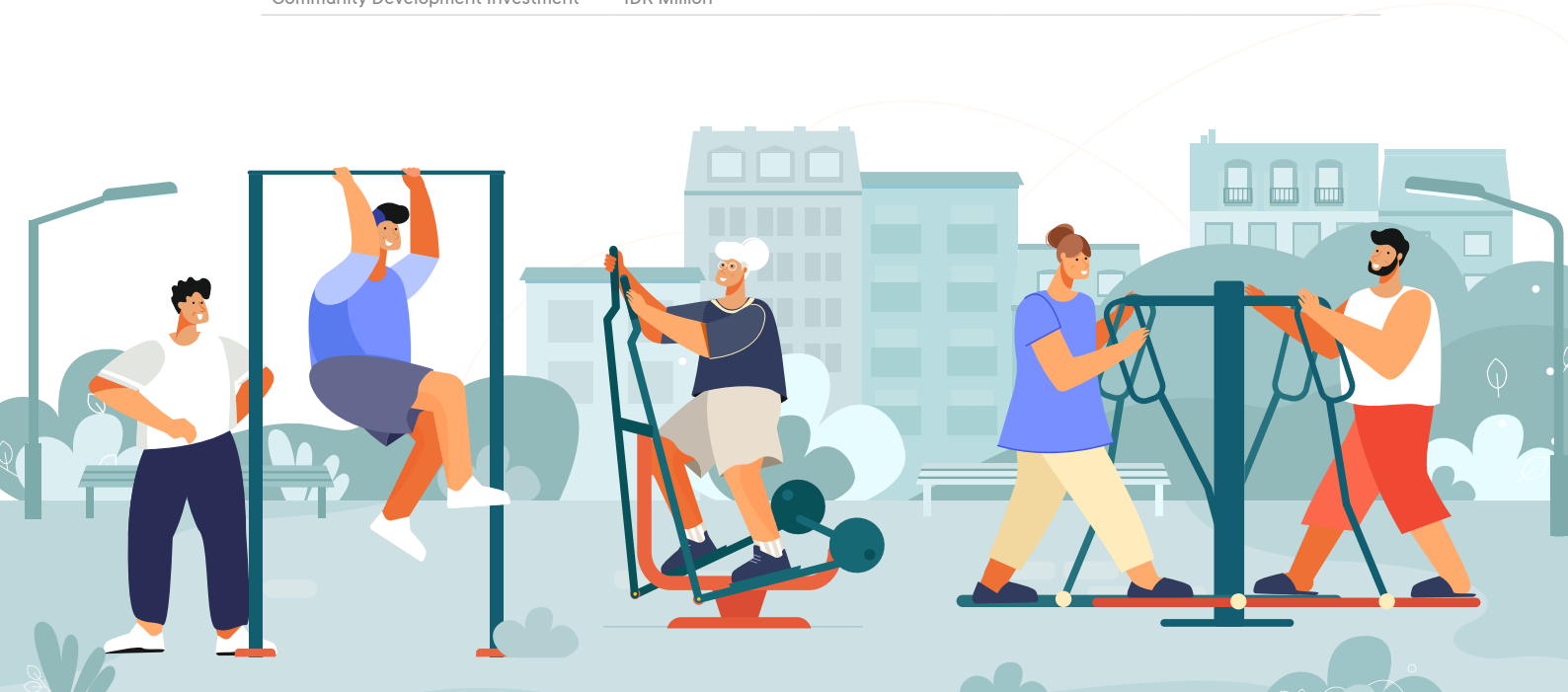
Environmental Aspects

| Uraian<br>Description                               | Satuan<br>Unit         | 2025      | 2024      | 2023      |
|-----------------------------------------------------|------------------------|-----------|-----------|-----------|
| Konsumsi Air Bersih<br>Clean Water Consumption      | Ribu m3<br>Thousand m3 | 7.482     | 6.832     | 5.354     |
| <b>Penggunaan Energi</b><br>Energy Usage            |                        |           |           |           |
| BBM (Solar)<br>Fuel (Solar)                         | Liter                  | 5.688     | 5.093     | 7.976     |
|                                                     | Gigajoule              | 194,53    | 174,18    | 272,78    |
| Listrik<br>Electricity                              | Kwh                    | 9.501.379 | 7.531.446 | 7.244.541 |
|                                                     | Gigajoule              | 34.204,96 | 27.113,21 | 26.080,35 |
| Total Penggunaan Energi<br>Total Energy Consumption | Gigajoule              | 34.399,49 | 27.287,39 | 26.353,13 |
| <b>Emisi</b><br>Emissions                           |                        |           |           |           |

| Uraian<br>Description                                                                              | Satuan<br>Unit | 2025      | 2024       | 2023      |
|----------------------------------------------------------------------------------------------------|----------------|-----------|------------|-----------|
| Total Emisi Cakupan 1<br>Total Scope 1 Emissions                                                   | TonCO2eq       | 12.115,14 | 10.847,71  | 16.989,95 |
| Total Emisi Cakupan 2<br>Total Scope 2 Emissions                                                   |                | 8.874,29  | 7.034,37   | 6.766,40  |
| Total Emisi yang Dihasilkan<br>Total Greenhouse Gas Emissions<br>Generated                         |                | 20.989,42 | 17.882,08  | 23.756,35 |
| Penambahan/(Pengurangan) Emisi yang<br>Dihasilkan<br>Increase/(Decrease) in Emissions<br>Generated |                | 3.107,34  | (5.874,27) | 7.130,06  |
| Limbah dan Efluen<br>Waste and Effluent                                                            |                |           |            |           |
| Jumlah Limbah B3 dan Limbah<br>Domestik<br>Quantity of Hazardous Waste and<br>Domestic Waste       | Ton<br>Tonnes  | 1.309,91  | 1.119,90   | 2.246,59  |
| Penambahan/(Pengurangan) Limbah<br>Daur Ulang<br>Increase/(Decrease) in Recyclable<br>Waste        | Kg             | 190,01    | (1.126,69) | (64,16)   |
| Pelestarian Keanekaragaman Hayati<br>Biodiversity Conservation                                     |                |           |            |           |
| Penanaman Pohon<br>Tree Planting                                                                   | Unit           | 2.058     | 1.856      | 1.176     |

**Aspek Sosial [OJK B.3]**  
Social Aspects

| Uraian<br>Description                                          | Satuan<br>Unit         | 2025  | 2024    | 2023  |
|----------------------------------------------------------------|------------------------|-------|---------|-------|
| Jumlah Karyawan<br>Total Employees                             | Orang<br>People        | 505   | 504     | 492   |
| Jumlah Karyawan Wanita<br>Number of Female Employees           |                        | 97    | 92      | 88    |
| Jumlah Jam Pelatihan<br>Total Training Hours                   | Jam<br>Hours           | 2.532 | 4.158,4 | 2.689 |
| Investasi untuk Masyarakat<br>Community Development Investment | Rp Juta<br>IDR Million | 1.572 | 1.006   | 979   |



## Strategi dan Membangun Budaya Keberlanjutan

### Strategy and Building a Culture of Sustainability

#### Strategi Keberlanjutan [OJK A.1]

Untuk memastikan penerapan keuangan berkelanjutan berjalan menyeluruh dan konsisten, Perseroan menetapkan strategi terintegrasi yang menggabungkan penguatan infrastruktur dan inovasi yang selaras dengan visi-misi Perusahaan, pelaksanaan tanggung jawab sosial terutama pada pelestarian lingkungan dan peningkatan kesejahteraan masyarakat sekitar, serta pengarusutamaan aspek keberlanjutan dalam proses operasional, penguatan keterlibatan karyawan, dan peningkatan kepuasan pelanggan. Perseroan meyakini bahwa keberhasilan usaha tidak semata diukur dari capaian ekonomi, melainkan juga dari kemampuan mengelola dampak sosial dan lingkungan melalui tata kelola yang bertanggung jawab.

Melalui integrasi inovasi, tanggung jawab sosial, dan prinsip keberlanjutan di seluruh aktivitas bisnis, Perseroan berupaya memperluas nilai tambah bagi para pemangku kepentingan sekaligus merespons tantangan keberlanjutan secara proaktif. Pendekatan menyeluruh tersebut diharapkan memperkuat ketahanan operasional dan memastikan praktik bisnis yang bertanggung jawab diterapkan secara konsisten di seluruh lini. Dengan demikian, Perseroan menempatkan implementasi keuangan berkelanjutan sebagai landasan untuk memperkuat kontribusi Perusahaan terhadap empat pilar yang menjadi penjabaran misi Perseroan, yaitu:

1. Menghadirkan fasilitas dan layanan terbaik dari PT Puradelta Lestari Tbk ("Perusahaan Properti yang Terbaik");
2. Tanggung jawab kami terhadap perubahan iklim ("Perubahan Iklim & Lingkungan");
3. Komitmen perusahaan kepada masyarakat ("Masyarakat yang Berkelanjutan");
4. Serta peran Perseroan dalam mendorong perkembangan pendidikan ("Dukungan terhadap Pendidikan").

Dalam cakupan yang lebih luas, Perseroan berperan baik sebagai pemilik proyek maupun kontraktor dalam mendorong perluasan akses masyarakat terhadap layanan dasar, mencakup penyediaan energi, air bersih, sanitasi, transportasi yang lebih efisien, serta hunian yang layak dan terjangkau. Berbagai inisiatif tersebut turut mendukung terciptanya lingkungan yang lebih sehat sekaligus meningkatkan produktivitas sosial-ekonomi masyarakat.

Komitmen Perseroan terhadap standar pengelolaan yang andal juga diperkuat melalui kepemilikan sertifikasi Sistem Manajemen Terintegrasi QSHE, meliputi ISO 9001 (Manajemen Mutu), ISO 14001 (Manajemen Lingkungan), dan ISO 45001 (Keselamatan dan Kesehatan Kerja). Dengan landasan tersebut, Perseroan diyakini memiliki prospek dan peluang investasi yang menjanjikan ke depan untuk mendukung peningkatan kualitas hidup dan iklim usaha, sekaligus menjaga kepercayaan pelanggan, masyarakat, karyawan, serta seluruh pemangku kepentingan.

#### Sustainability Strategy [OJK A.1]

To ensure the comprehensive and consistent implementation of sustainable finance, the Company establishes an integrated strategy that combines infrastructure strengthening and innovation aligned with the Company's vision and mission, social responsibility initiatives focusing on environmental preservation and community welfare enhancement, as well as mainstreaming sustainability aspects into operational processes, strengthening employee engagement, and increasing customer satisfaction. The Company believes that business success is not solely measured by economic achievements but also by its ability to manage social and environmental impacts through responsible governance.

By integrating innovation, social responsibility, and sustainability principles into all business activities, the Company aims to expand added value for stakeholders while proactively addressing sustainability challenges. This comprehensive approach is expected to strengthen operational resilience and ensure the consistent application of responsible business practices across all lines. Accordingly, the Company places the implementation of sustainable finance as the foundation to enhance its contribution to the four pillars underpinning its mission, namely:

1. Provide excellence in PT Puradelta Lestari Tbk's facilities and service ("Best in Class Real Estate");
2. Our responsibility in response to climate change ("Climate Change & the Environment");
3. The Company's commitment to the communities ("Sustainable Community");
4. And the Company's role in promoting educational development ("Educational Patronage").

More broadly, the Company plays roles both as project owner and contractor in expanding community access to basic services, including energy, clean water, sanitation, more efficient transportation, and affordable, decent housing. These initiatives also support the creation of a healthier environment while boosting the social and economic productivity of communities.

The Company's commitment to robust management standards is further reinforced through certifications in the Integrated Management System (QHSE), including ISO 9001 (Quality Management), ISO 14001 (Environmental Management), and ISO 45001 (Occupational Health and Safety). With this foundation, the Company is believed to have promising prospects and investment opportunities ahead to support improved quality of life and business climate, while maintaining the trust of customers, communities, employees, and all stakeholders.

## Kegiatan Membangun Budaya Keberlanjutan [OJK F.1]

Program Tanggung Jawab Sosial dan Lingkungan (TJSL) Perseroan diselenggarakan dengan mengacu pada 17 sasaran Tujuan Pembangunan Berkelanjutan (*Sustainable Development Goals/SDGs*). Pelaksanaannya berlandaskan kebijakan keberlanjutan lingkungan yang ditetapkan oleh induk usaha, Sinarmas Land, sehingga arah program Perseroan tetap konsisten dan selaras dengan agenda keberlanjutan global yang diprakarsai Perserikatan Bangsa-Bangsa.

## Activities to Build a Sustainability Culture [OJK F.1]

The Company's Social and Environmental Responsibility Program (TJSL) is conducted in alignment with the 17 Sustainable Development Goals (SDGs). Its implementation is based on the environmental sustainability policies set by the parent company, Sinarmas Land, ensuring the Company's programs remain consistent and aligned with the global sustainability agenda led by the United Nations.

|                                                                                     |                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |  | <p>Mendorong terciptanya kesempatan kerja yang layak sekaligus memperluas akses terhadap infrastruktur yang mendukung penguatan ketahanan pangan.</p> <p>Create decent employment opportunities and improve access to infrastructure that supports food security.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|    |                                                                                   | <p>Penyediaan sarana dan layanan kesehatan terus diperkuat, disertai penerapan prinsip kesehatan dan keselamatan kerja (K3) secara konsisten bagi seluruh karyawan. Perseroan juga memastikan tersedianya dukungan medis bagi pekerja, termasuk fasilitas layanan kesehatan di lingkungan kerja serta kepesertaan program jaminan kesehatan melalui BPJS.</p> <p>The provision of health facilities and services is continuously strengthened, along with the consistent implementation of Occupational Health and Safety (OHS) principles for all employees. The Company also ensures the availability of medical support for workers, including health service facilities within the work environment and participation in health insurance programs through BPJS.</p>                                                                                                                                                                                                    |
|  |                                                                                   | <p>Memperluas akses terhadap pendidikan yang bermutu bagi masyarakat setempat dilakukan melalui penyediaan sekolah vokasi serta penyelenggaraan program pelatihan dan pengembangan keterampilan. Inisiatif ini antara lain diwujudkan melalui keberadaan Institut Teknologi Sains Bandung (ITSB), Jakarta International University (JIU), serta SMK Ananda Industri di kawasan Deltamas, bersama dengan berbagai sekolah lainnya yang mendukung peningkatan kapasitas SDM lokal.</p> <p>Expanding access to quality education for local communities is achieved through the provision of vocational schools and the implementation of training and skills development programs. These initiatives include the establishment of Bandung Institute of Science and Technology (ITSB), Jakarta International University (JIU), and SMK Ananda Industri in the Deltamas area, along with various other schools supporting the enhancement of local human resources capacity.</p> |
|  |                                                                                   | <p>Mendorong terciptanya lingkungan kerja yang setara dan inklusif, sekaligus memperkuat upaya pemberdayaan perempuan, baik di internal Perseroan maupun bagi masyarakat di sekitar wilayah operasional.</p> <p>Promoting the creation of an equitable and inclusive work environment, while strengthening women empowerment efforts both internally within the Company and in the surrounding communities.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |



Perseroan menerapkan internal Water Management melalui pemanfaatan teknologi dan praktik pengelolaan air yang bertanggung jawab, sekaligus berkomitmen memperluas akses terhadap sanitasi yang layak. Sumber air diambil dari sungai dan dialirkan ke fasilitas pengolahan air (*Water Treatment Plant/WTP*) untuk diolah menjadi air bersih sesuai standar yang ditetapkan sebelum didistribusikan kepada pelanggan.

Air yang telah digunakan kemudian menjadi limbah cair yang dikumpulkan dan dialirkan ke fasilitas pengolahan limbah cair (*Wastewater Treatment Plant/WWTP*). Melalui proses pengolahan, limbah cair diolah hingga memenuhi parameter aman sehingga tidak mencemari lingkungan, dan selanjutnya dapat dialirkan kembali ke badan air penerima.

Sebagai penguatan inisiatif keberlanjutan, Perseroan membangun Recycle WTP (RWTP), yaitu sistem yang memanfaatkan air hasil olahan WWTP sebagai sumber bahan baku untuk diolah kembali menjadi air bersih pada Recycle WTP. Selain itu, Perseroan juga merencanakan pemanfaatan air olahan WWTP untuk kebutuhan penyiraman area penghijauan di sekitar kawasan Deltamas.

The Company implements internal Water Management through the utilization of technology and responsible water management practices, while committing to expanding access to proper sanitation. Water sources are taken from rivers and channeled to Water Treatment Plants (WTP) to be processed into clean water according to established standards before distribution to customers.

Used water becomes liquid waste which is collected and directed to Wastewater Treatment Plants (WWTP). Through treatment processes, the wastewater is processed to meet safety parameters, preventing environmental contamination, and is then discharged back into receiving water bodies.

To strengthen sustainability initiatives, the Company develops Recycle Water Treatment Plants (RWTP), systems that reuse water processed by WWTP as raw material to produce clean water again. Additionally, the Company plans to utilize treated WWTP water for irrigation of greenery around the Deltamas area.



Perseroan memperkuat pemanfaatan energi terbarukan dan penerapan teknologi hijau guna menekan jejak emisi karbon, sekaligus mendukung transisi menuju energi yang bersih dan terjangkau sebagai bagian dari upaya pencapaian *Net Zero Emission* pada 2060. Inisiatif ini dijalankan melalui langkah-langkah konkret yang terukur, mencakup transformasi operasional, efisiensi energi, dan inovasi material ramah lingkungan.

Langkah-langkah yang dilakukan melalui :

1. Penggunaan kendaraan listrik (mobil dan motor listrik) untuk kendaraan operasional Perusahaan.
2. Penggunaan *Renewable Energy* dari PLN untuk kebutuhan listrik.
3. Penggunaan lampu LED dan lampu PJU hybrid dengan solar panel.
4. Penggunaan aspal berbahan dasar cacahan limbah plastik *High-Density Polyethylene* (HDPE).
5. Pengolahan limbah domestik yang dilakukan melalui pemanfaatan menjadi *Refuse-Derived Fuel* (RDF), kompos, serta pakan maggot.

The Company strengthens the use of renewable energy and green technology to reduce carbon emissions, supporting the transition toward clean and affordable energy as part of its commitment to achieve Net Zero Emissions by 2060. This initiative is carried out through measurable concrete steps, including operational transformation, energy efficiency, and eco-friendly material innovation.

These steps include:

1. The use of electric vehicles (electric car and motorcycles for the Company's operational vehicles).
2. The use of Renewable Energy Certificates (REC) from PLN for electricity fulfillment.
3. The use of LED and hybrid Public Street lights with solar panels.
4. The use of asphalt made from shredded High-Density Polyethylene (HDPE) plastic waste.
5. The processing of domestic waste into Refuse-Derived Fuel (RDF), compost, and maggot feed.





Perseroan terus berkomitmen membangun infrastruktur yang mendorong pertumbuhan ekonomi yang inklusif dan berkelanjutan, sekaligus membuka kesempatan kerja yang layak bagi masyarakat sekitar. Komitmen tersebut diwujudkan melalui penguatan konektivitas, peningkatan aksesibilitas kawasan, serta penyediaan utilitas penunjang yang memperkuat daya saing wilayah, melalui:

1. Pembukaan *Flyover* Deltamas Bhagasasi untuk mempermudah mobilitas sepanjang 700 meter dengan dua jalur.
2. Akses jalan tol di KM 31 Jakarta Cikampek Selatan II (akses mendatang).
3. Akses jalan tol di KM 42 Jakarta Cikampek yang juga terhubung dengan TOD Kereta Cepat Whoosh (akses mendatang).
4. Pembangunan *Recycle WTP*.

The Company remains committed to developing infrastructure that fosters inclusive and sustainable economic growth, while creating decent employment opportunities for surrounding communities. This commitment is realized through enhancing connectivity, increasing area accessibility, and providing supporting utilities to strengthen regional competitiveness, including:

1. The opening of the Deltamas Bhagasasi Flyover to facilitate mobility along 700 meters with two lanes.
2. Toll road access at KM 31 Jakarta-Cikampek South II (future access).
3. Toll road access at KM 42 Jakarta-Cikampek, which is also connected to the Whoosh High-Speed Rail TOD (future access).
4. Development of the WTP Recycle.



Kawasan ini dikembangkan dengan konsep terintegrasi yang ditopang oleh penyediaan fasilitas premium berstandar internasional, sehingga memperkuat posisinya sebagai kawasan industri unggulan di kelasnya.

This area is developed with an integrated concept supported by premium facilities of international standards, strengthening its position as a leading industrial zone.



Mendorong terciptanya kesetaraan dan keadilan bagi karyawan maupun masyarakat sekitar dilakukan melalui pemberian akses kesempatan yang setara, disertai dukungan penguatan kapasitas lewat program pelatihan dan pengembangan keterampilan.

Efforts to foster equality and fairness for employees and surrounding communities are undertaken by providing equal access opportunities and supporting capacity building through training and skills development programs.



Perseroan berkomitmen membangun kawasan yang berkelanjutan, inklusif, dan aman bagi seluruh penghuninya melalui penyediaan infrastruktur ramah lingkungan, pengelolaan limbah yang terintegrasi, serta penguatan konektivitas transportasi publik. Upaya tersebut turut diperkuat dengan layanan *bus shuttle* rute Kota Deltamas-Blok M melalui kerja sama dengan AO Transport, sehingga mobilitas masyarakat menjadi lebih mudah, nyaman, dan terhubung dengan pusat aktivitas perkotaan.

The Company commits to building sustainable, inclusive, and safe areas for all residents through eco-friendly infrastructure, integrated waste management, and enhanced public transportation connectivity. This effort is further supported by shuttle bus services between Deltamas City and Blok M in collaboration with AO Transport, making mobility easier, more comfortable, and connected to urban activity centers.



## Tata Kelola Keberlanjutan

### Sustainability Governance

Perseroan secara konsisten mengadopsi prinsip tata kelola berkelanjutan sebagai wujud komitmen terhadap praktik terbaik Tata Kelola Perusahaan yang Baik (*Good Corporate Governance/ GCG*). Pendekatan ini berpijak pada implementasi prinsip-prinsip GCG yang selaras dengan visi dan misi Perusahaan, dengan landasan utama berupa keseimbangan harmonis antara dimensi *people, planet, dan profit*.

#### Penanggung Jawab Penerapan Aspek Keberlanjutan [OJK E.1]

Perseroan berpedoman pada kebijakan keberlanjutan lingkungan yang ditetapkan oleh induk usaha, Sinarmas Land, sebagai kompas strategis dalam merumuskan prioritas dan arah keberlanjutan operasional. Sebagai wujud implementasi tata kelola berkelanjutan, Perseroan mewajibkan penunjukan pegawai, pejabat, atau unit kerja khusus yang bertanggung jawab atas pengelolaan Keuangan Berkelanjutan.

Puncak struktur tata kelola yang mengawasi manajemen keberlanjutan adalah Presiden Direktur, yang memiliki peran sentral dalam mengendalikan dampak ekonomi, lingkungan, dan sosial dari seluruh aktivitas operasional Perseroan. Beliau secara rutin melakukan evaluasi serta identifikasi risiko lingkungan dan sosial, disertai analisis mendalam terhadap peluang ekonomi, lingkungan, dan sosial yang muncul dari dinamika bisnis.

Presiden Direktur didukung oleh jajaran Direksi lainnya yang bertanggung jawab secara kolektif untuk memastikan eksekusi tata kelola berkelanjutan berjalan optimal di seluruh lini organisasi. Pendekatan terintegrasi ini menjamin keberlanjutan menjadi bagian integral dari pengambilan keputusan strategis Perseroan.

#### Pengembangan Kompetensi Aspek Keberlanjutan [OJK E.2]

Perseroan secara proaktif mengembangkan kompetensi SDM terkait praktik usaha berkelanjutan melalui berbagai program pelatihan komprehensif di ranah lingkungan, tata kelola, dan aspek sosial. Kegiatan ini mencakup pelatihan ESG, pengelolaan laboratorium dan air limbah, serta sertifikasi khusus bagi karyawan di bidang-bidang strategis terkait keberlanjutan.

#### Penilaian dan Pemantauan Risiko Aspek Keberlanjutan [OJK E.3]

Risiko terkait implementasi usaha berkelanjutan bersifat laten dengan dampak yang baru terlihat dalam jangka panjang, namun Perseroan telah mengelolanya secara sistematis melalui Sistem Manajemen Terintegrasi berbasis ISO 9001:2015, ISO 14001:2015 untuk lingkungan, serta ISO 45001:2018 untuk kesehatan dan keselamatan kerja (K3), ditambah dengan penetapan taksonomi risiko komprehensif.

The Company consistently adopts sustainable governance principles as a commitment to best practices in Good Corporate Governance (GCG). This approach is rooted in the implementation of GCG principles aligned with the Company's vision and mission, with a primary foundation based on a harmonious balance among the dimensions of people, planet, and profit.

#### Person in Charge for Sustainable Business Aspects [OJK E.1]

The Company adheres to the environmental sustainability policies set by the parent company, Sinarmas Land, serving as a strategic compass in formulating operational sustainability priorities and directions. As part of implementing sustainable governance, the Company mandates the appointment of employees, officials, or dedicated units responsible for managing Sustainable Finance.

The highest governance structure overseeing sustainability management is the President Director, who plays a central role in controlling the economic, environmental, and social impacts of all operational activities. He routinely conducts evaluations and identifies environmental and social risks, accompanied by in-depth analyses of emerging economic, environmental, and social opportunities arising from business dynamics.

The President Director is supported by other Board of Directors collectively responsible for ensuring optimal implementation of sustainable governance across all organizational levels. This integrated approach ensures that sustainability becomes an integral part of the Company's strategic decision-making.

#### Competency Development Related to Sustainability Aspects [OJK E.2]

The Company proactively develops human resource competencies related to sustainable business practices through various comprehensive training programs in environmental, governance, and social aspects. These activities include ESG training, management of laboratories and wastewater, and specialized certifications for employees in key sustainability-related fields.

#### Risk Assessment and Monitoring for the Implementation of Sustainable Business [OJK E.3]

Risks related to sustainable business implementation are latent with long-term impacts, but the Company systematically manages them through an Integrated Management System based on ISO 9001:2015, ISO 14001:2015 for environmental management, and ISO 45001:2018 for occupational health and safety, complemented by comprehensive risk taxonomy.

Pengawasan manajemen risiko dilakukan oleh Dewan Komisaris bekerja sama dengan Komite Audit, Unit Audit Internal, Auditor Eksternal, dan Direksi untuk mengidentifikasi, mengevaluasi, serta memitigasi paparan risiko melalui tinjauan berkala terhadap parameter kritis. Fokus pengawasan mencakup sistem operasional vital, area yang berdampak pada pengeluaran atau profitabilitas, potensi penipuan, serta penyalahgunaan wewenang.

Dewan Komisaris secara aktif mengevaluasi efektivitas Direksi dalam mengidentifikasi, mengukur, dan mengendalikan eksposur risiko Perseroan, sekaligus memberikan arahan strategis terkait isu manajemen risiko dan kepatuhan.

Evaluasi yang dilakukan mencakup aspek ekonomi, sosial, ketenagakerjaan, dan lingkungan secara holistik, memastikan kesiapan Perseroan menghadapi dinamika bisnis masa depan. Pemahaman mendalam terhadap profil risiko *triple bottom line* (*people, planet, profit*) memperkuat ketahanan operasional dan daya saing jangka panjang Perseroan.

## Pelibatan Pemangku Kepentingan [OJK E.4]

Dalam menjalankan operasional bisnisnya, Perseroan menempatkan interaksi dan pembangunan relasi strategis dengan berbagai pemangku kepentingan (*stakeholders*) sebagai prioritas utama. Secara material, *stakeholders* tidak hanya turut membentuk arah pengembangan Perseroan, tetapi juga memengaruhi capaian kinerja secara keseluruhan.

Pemangku kepentingan Perseroan dikelompokkan sebagai entitas internal dan eksternal yang memiliki keterlibatan aktif dalam siklus produksi barang dan jasa, sehingga Perseroan dapat memberikan kontribusi nyata terhadap kesejahteraan mereka. Komunikasi dua arah yang berkelanjutan dijaga untuk memahami aspirasi *stakeholders* secara mendalam dan merespons kebutuhan tersebut dengan solusi yang tepat sasaran.

Dalam merumuskan agenda keberlanjutan, Perseroan secara sistematis mempertimbangkan ekspektasi dari seluruh kelompok *stakeholders*, sebagaimana tercermin dalam temuan dan rekomendasi yang disajikan dalam Laporan Keberlanjutan ini. Pendekatan ini memastikan keselarasan antara strategi bisnis dan penciptaan nilai bersama bagi semua pihak terkait.

Risk management oversight is conducted by the Board of Commissioners in collaboration with the Audit Committee, Internal Audit Unit, External Auditors, and the Board of Directors to identify, evaluate, and mitigate risk exposures through regular reviews of critical parameters. The focus of oversight includes vital operational systems, areas impacting expenditures or profitability, potential fraud, and abuse of authority.

The Board of Commissioners actively evaluates the effectiveness of the Board of Directors in identifying, measuring, and controlling the Company's risk exposures, while providing strategic guidance on risk management and compliance issues.

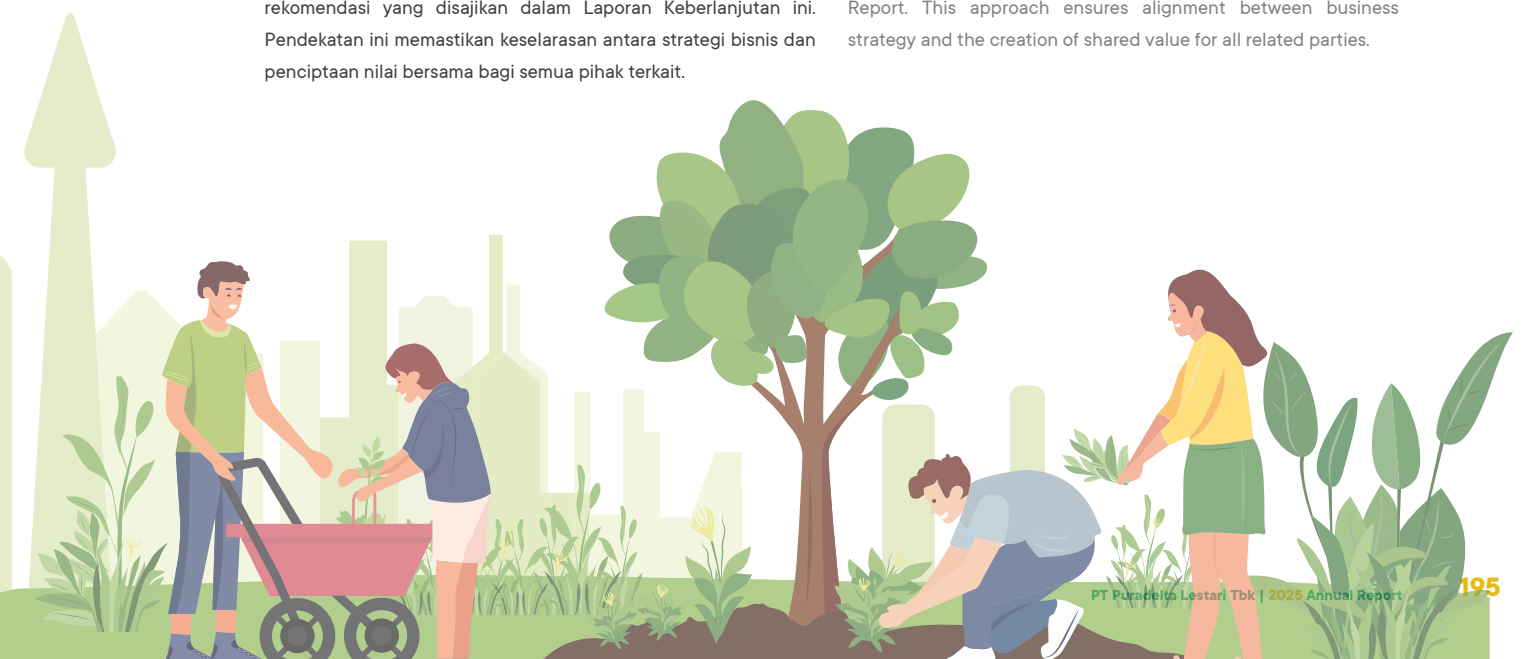
The evaluation comprehensively covers economic, social, labor, and environmental aspects, ensuring the Company's readiness to face future business dynamics. A thorough understanding of the triple bottom line risk profile (*people, planet, profit*) enhances operational resilience and long-term competitiveness of the Company.

## Involvement of Stakeholders [OJK E.4]

In conducting its business operations, the Company prioritizes interactions and the development of strategic relationships with various *stakeholders*. Materially, *stakeholders* not only help shape the Company's development direction but also influence overall performance outcomes.

The Company's *stakeholders* are categorized as internal and external entities actively involved in the production cycle of goods and services, enabling the Company to make tangible contributions to their welfare. Continuous two-way communication is maintained to deeply understand *stakeholders*' aspirations and respond to their needs with targeted solutions.

In formulating its sustainability agenda, the Company systematically considers the expectations of all *stakeholder* groups, as reflected in the findings and recommendations presented in this Sustainability Report. This approach ensures alignment between business strategy and the creation of shared value for all related parties.



| Pemangku Kepentingan<br>Stakeholder          | Basis Identifikasi<br>Basis of Identification                                                             | Topik Utama dan kebutuhan<br>Pemangku Kepentingan<br>Main Topic and Stakeholder Needs                                                                                                                                                                                                                | Respon dan Tindak Lanjut<br>Perseroan<br>Company Response and Follow Up                                                                                                             | Frekuensi Pendekatan<br>Frequency of Approach        |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Pemegang Saham<br>Shareholders               | Hubungan Ekonomi<br>Economic Relations                                                                    | Kinerja keuangan dan non Keuangan<br>Financial and non financial performance                                                                                                                                                                                                                         | Pelaporan kinerja Penyelenggaraan RUPS<br>Reporting on the Performance of the GMS                                                                                                   | Setahun sekali<br>Once a year                        |
| Pelanggan<br>Customers                       | Hubungan Ekonomi<br>Economic Relation                                                                     | Kepuasan pelanggan<br>Customer satisfaction                                                                                                                                                                                                                                                          | Penyediaan produk & layanan yang berkualitas<br>Layanan informasi dan keluhan pelanggan<br>Provision of quality products & services<br>Information services and customer complaints | Sesuai kebutuhan<br>As Needed                        |
| Karyawan<br>Employees                        | Hubungan Legal dan Sumber Daya Manusia<br>Legal and Human Resource Relations                              | Pemenuhan hak-hak normatif dan perlindungan kerja<br>Pengembangan karir<br>Kesetaraan kesempatan<br>Fulfillment of normative rights and work protection Career Development<br>Equal Opportunities                                                                                                    | Memo internal<br>Komunikasi berkala<br>Internal memo<br>Regular communication                                                                                                       | Sesuai kebutuhan<br>As needed                        |
| Pemerintah Regulator<br>Government Regulator | Legal dan Kepentingan Industri<br>Legal and Industrial Concerns                                           | Kepatuhan pada peraturan & Perundangan Menyampaikan informasi yang relevan dengan kegiatan perusahaan<br>Compliance with laws & egulations Providing information that is relevant to the business activities                                                                                         | Laporan Tahunan Laporan Keberlanjutan<br>Annual Report Sustainability Report                                                                                                        | Setahun sekali<br>Once a year                        |
| Masyarakat<br>Public                         | Relasi Sosial, Lisensi dan Tanggung Jawab Sosial<br>Social Relations, Licensing and Social Responsibility | Program CSR yang direncanakan dan dilaksanakan Dampak dan kinerja lingkungan<br>Dampak lingkungan proyek<br>Perseroan Informasi kegiatan<br>CSR Programs planned and implemented Environmental impact and performance<br>Environmental impact of the Company's projects<br>Information on activities | Kerja sama dalam program CSR<br>Program CSR di sekitar lingkungan proyek<br>Laporan Keberlanjutan<br>CSR program in the areas surrounding the project<br>Sustainability report      | Minimal satu tahun<br>Sekali<br>At least once a year |
| Media<br>Media                               | Kebutuhan Informasi<br>Information Needs                                                                  | Kinerja keuangan dan nonkeuangan<br>Financial and non-financial performance                                                                                                                                                                                                                          | Siaran Pers Paparan Publik                                                                                                                                                          | Saat diperlukan<br>When Needed                       |
| Pemasok<br>Suppliers                         | Hubungan Ekonomi dan Legal<br>Economic and Legal Relations                                                | Proses pengadaan barang dan jasa yang transparan<br>Hubungan bisnis yang saling menguntungkan antara Perseroan dan pemasok<br>Transparent procurement of goods and services Mutually beneficial business relations between the Company and suppliers                                                 | Sosialisasi sistem pengadaan barang dan jasa<br>Socialization of goods and services procurement system                                                                              | Saat diperlukan<br>When Needed                       |

## Permasalahan terhadap Penerapan Aspek Keberlanjutan [OJK E.5]

Perseroan mengacu pada Peraturan Otoritas Jasa Keuangan (OJK) No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan sebagai kerangka dalam menjalankan agenda usaha berkelanjutan, dengan memastikan aktivitas operasional senantiasa mempertimbangkan aspek ekonomi, lingkungan, dan sosial.

Sebagai bentuk dukungan nyata, Perseroan mengalokasikan sebagian dana Tanggung Jawab Sosial dan Lingkungan (TJSL) untuk program-program yang sejalan dengan prinsip keuangan berkelanjutan sebagaimana diamanatkan dalam regulasi tersebut. Pelaksanaan TJSL diarahkan pada penguatan dampak ekonomi, pembangunan sarana dan prasarana, pelaksanaan pelatihan, serta kemitraan dengan para pemangku kepentingan guna mendorong peningkatan kualitas hidup masyarakat di sekitar wilayah operasional.

Sejalan dengan upaya penguatan internal, Perseroan juga melibatkan karyawan dalam berbagai pelatihan terkait keberlanjutan sebagai langkah menginternalisasi konsep dan praktik Usaha Berkelanjutan di lingkungan kerja. Melalui penyebaran pengetahuan dan peningkatan kesadaran, Perseroan berupaya memastikan pemahaman yang seragam atas pentingnya penerapan Usaha Berkelanjutan di seluruh lini organisasi.

Selama periode pelaporan, Perseroan tidak menghadapi kendala material dalam pelaksanaan program TJSL. Uraian lebih lanjut mengenai implementasi TJSL disampaikan pada bagian Kinerja Sosial dalam laporan ini.

## Issues Regarding the Implementation of Sustainable Business [OJK E.5]

The Company refers to the Financial Services Authority (OJK) Regulation No. 51/POJK.03/2017 concerning the Implementation of Sustainable Finance as a framework in carrying out its sustainable business agenda, by ensuring that operational activities consistently take into account economic, environmental, and social aspects.

As a form of concrete support, the Company allocates a portion of its Social and Environmental Responsibility (TJSL) funds for programs that are in line with the principles of sustainable finance as mandated in the said regulation. The implementation of TJSL is directed toward strengthening economic impact, developing facilities and infrastructure, conducting training, and establishing partnerships with stakeholders in order to encourage improvements in the quality of life of communities surrounding the operational area.

In line with internal strengthening efforts, the Company also engages employees in various sustainability-related training as a step toward internalizing the concepts and practices of Sustainable Business within the work environment. Through the dissemination of knowledge and increased awareness, the Company strives to ensure a uniform understanding of the importance of implementing Sustainable Business across all levels of the organization.

During the reporting period, the Company did not face any material obstacles in the implementation of the TJSL program. A further description of the TJSL implementation is presented in the Social Performance section of this report.





## ( PILLAR 1 )

### PERUSAHAAN PROPERTY YANG TERBAIK BEST-IN-CLASS REAL ESTATE

Visi kami adalah membangun Kota Deltamas menjadi kota mandiri yang ramah lingkungan, di mana para penghuni dapat bekerja, bertumbuh, tinggal dan bersantai di satu lokasi yang sama.

- Mengembangkan kota yang terintegrasi, meliputi kawasan industri, komersial dan hunian yang menghadirkan ruangan terbuka yang lapang dan hijau dengan infrastruktur yang berstandar internasional
- Mengembangkan sebuah kawasan industri ramah lingkungan yang terbaik, yang dilengkapi infrastruktur dan utilitas yang komprehensif serta layanan pengelolaan kawasan terhandal, yang memenuhi kebutuhan para pelanggan dan memberikan tingkat kepuasan pelanggan yang tinggi
- Mendukung pengembangan fasilitas fisik yang komprehensif, meliputi fasilitas sekolah, bank, rumah sakit, pusat belanja, serta fasilitas pendukung masyarakat yang lain.

Our vision is to develop Kota Deltamas to become a self-sustained, eco-friendly township where residents can work, grow, live and relax in a single location.

- To develop an integrated township comprising of industrial, commercial and residential areas that feature large and green open spaces with international standard infrastructure
- To develop the best eco-friendly industrial estate, equipped with comprehensive infrastructures and utilities as well as reliable estate management services, that caters the needs of our tenants and generates a high level of customer satisfaction
- To contribute to the development of comprehensive physical amenities, comprising schools, banks, hospitals, shopping centers, and other categories of public support facilities.

#### SDG PBB yang Kami Dukung

Supported UN's SDGs



## ( PILLAR 2 )

### PERUBAHAN IKLIM DAN LINGKUNGAN CLIMATE CHANGE & THE ENVIRONMENT

Puradelta Lestari menyadari urgensi penanganan perubahan iklim dan bertekad mengelola dampaknya terhadap perubahan iklim serta mendukung komitmen Indonesia terhadap Kesepakatan Iklim Paris.

- Menerapkan standar internasional di bidang manajemen lingkungan melalui pengoperasian fasilitas manajemen limbah yang komprehensif
- Secara bertahap melaksanakan pengurangan emisi karbon dari kegiatan usahanya sehari-hari melalui peralihan ke sumber energi terbarukan
- Mengalokasikan lahan-lahan untuk pengembangan zona hijau dan mendukung proses penghijauan yang berkelanjutan di kawasan Kota Deltamas.

Puradelta Lestari recognizes the urgency of addressing the climate change and is determined to manage its impact in climate change and to support Indonesia's commitment to the Paris Climate Agreement.

- Adopt international environmental management standards by operating a comprehensive waste management facilities
- Steadily reduce carbon emissions from its day-to-day business operation by gradually transitioning to renewable energy sources
- Allocates areas for the development of green zones and support sustainable reforestation within Kota Deltamas area.

#### SDG PBB yang Kami Dukung

Supported UN's SDGs





### (PILLAR 3)

#### MASYARAKAT YANG BERKELANJUTAN SUSTAINABLE COMMUNITIES

Puradelta Lestari berkomitmen untuk memberikan dukungan pada masyarakat sekitar Perseroan menjalankan usahanya.

- Menciptakan kesempatan kerja dan berusaha bagi masyarakat sekitar
- Memberikan dukungan sosial bagi keluarga-keluarga kurang mampu yang tinggal di lingkungan sekitar
- Turut mengambil bagian dalam pengembangan dan renovasi infrastruktur publik
- Mengulurkan tangan ketika terjadi bencana alam.

Puradelta Lestari is firm in its commitment to give support to the surrounding communities where the Company operates.

- To create job and business opportunities for the surrounding communities
- To provide social support to underprivileged families living in the surrounding communities
- To take part in the development and renovation of public infrastructure
- To lend a helping hand during events of natural disasters

#### SDG PBB yang Kami Dukung Supported UN's SDGs





## ( PILLAR 4 )

### DUKUNGAN TERHADAP PENDIDIKAN EDUCATIONAL PATRONAGE

Akses yang setara dalam hal pendidikan merupakan hal penting untuk memberikan kesempatan kepada setiap individu untuk mengembangkan potensi maksimum mereka.

- Investasi pengembangan fasilitas pendidikan yang mutakhir di mana para murid dapat belajar dan berkembang guna memenuhi kebutuhan dari bursa tenaga kerja di masa depan
- Investasi di bidang pengembangan sumber daya manusia melalui kegiatan pelatihan dan pengembangan secara rutin bagi para karyawan.

Equal access to education is essential to give individuals the opportunity to grow to their maximum potentials.

- To invest in the development of state-of-the-art education facilities where students can learn and grow to meet the demands of future job markets
- To invest in people development through regular training and development activities for employees.

#### SDG PBB yang Kami Dukung Supported UN's SDGs



### Pilar 1: Best in Class Real Estate

Sepanjang tahun 2025, Perseroan menghadapi tantangan pada kinerjanya seiring dengan dinamika pasar global dan domestik yang semakin menantang. Meskipun demikian, Perseroan tetap berupaya menjaga kesinambungan operasional serta melanjutkan implementasi komitmen pada pilar “best in class real estate” secara adaptif dan terukur.

Kegiatan operasional Perseroan menghasilkan nilai ekonomi yang secara langsung maupun tidak langsung meningkatkan kesejahteraan berbagai pemangku kepentingan. Distribusi nilai ekonomi ini dilakukan melalui alokasi yang terencana untuk pembayaran pajak, pemberian dividen kepada pemegang saham, remunerasi dan tunjangan karyawan, pengadaan barang dan jasa, serta dukungan terhadap program-program sosial masyarakat.

Penciptaan nilai bersama ini memastikan manfaat ekonomi tersebar secara proporsional dan berkelanjutan kepada seluruh *stakeholders*, memperkuat hubungan saling menguntungkan dalam ekosistem bisnis Perseroan. Pendekatan ini mencerminkan komitmen Perseroan dalam mewujudkan keseimbangan antara profitabilitas dan dampak sosial yang positif.

### Pilar 1: Best in Class Real Estate

Throughout 2025, the Company faced challenges in its performance amid increasingly demanding global and domestic market dynamics. Nevertheless, the Company continued to maintain operational continuity and advance its commitment to the “best in class real estate” pillar in an adaptive and measured manner.

The Company’s operational activities generate economic value that directly and indirectly enhances the welfare of various stakeholders. The distribution of this economic value is carried out through planned allocations for tax payments, dividend payouts to shareholders, employee remuneration and benefits, procurement of goods and services, and support for community social programs.

The creation of shared value ensures that economic benefits are distributed proportionally and sustainably to all stakeholders, strengthening mutually beneficial relationships within the Company’s business ecosystem. This approach reflects the Company’s commitment to balancing profitability with positive social impact.

## Perbandingan Target dan Realisasi Kinerja Ekonomi [OJK F.2]

Perseroan telah mencatat pendapatan usaha pada tahun 2025 sebesar Rp1,31 triliun, atau sebesar 64,32% jika dibandingkan dari target awal Rp2,03 triliun. Hasil tersebut disertai laba kotor Rp867,29 miliar atau 60,70% di bandingkan target sebesar Rp1,42 triliun.

Pada tahun 2025, Perseroan telah berhasil mencatat laba bersih mencapai Rp800,31 miliar atau 60,05% dari target Rp1,33 triliun, sementara laba tahun berjalan sebesar Rp800,95 miliar atau sebesar 60,04%.

## Comparison of Targets and Actual Economic Performance [OJK F.2]

The Company recorded total operating revenue of IDR 1.31 trillion in 2025, amounting to 64.32% of the initial target of IDR 2.03 trillion. This result was accompanied by a gross profit of IDR 867.29 billion, or 60.70% of the target of IDR 1.42 trillion.

In 2025, the Company successfully achieved a net profit of IDR 800.31 billion, or 60.05% of the target of IDR 1.33 trillion, while operating profit reached IDR 800.95 billion, or approximately 60.04% of the target.

| Uraian<br>Description                                                                                        | 2025             | 2024             | 2023             |
|--------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|
| <b>Nilai Ekonomi yang Langsung Dihasilkan* (Rp Juta)</b><br>Direct Economic Value Generated* (IDR Million)   |                  |                  |                  |
| Penerimaan dari pelanggan<br>Receipts from customers                                                         | 1.255.162        | 2.167.560        | 2.353.355        |
| <b>Total Nilai Ekonomi yang Dihasilkan</b><br>Total Economic Value Generated                                 | <b>1.255.162</b> | <b>2.167.560</b> | <b>2.353.355</b> |
| <b>Nilai Ekonomi yang Diinvestasikan* (Rp Juta)</b><br>Economic Value Invested* (IDR Million)                |                  |                  |                  |
| Pembayaran untuk pembelian tanah<br>Payments for acquisitions of land                                        | 310.475          | 173.575          | 36.283           |
| Perolehan aset tetap<br>Acquisitions of property, plant, equipment                                           | 49.680           | 65.636           | 46.651           |
| Perolehan properti investasi<br>Acquisitions of investment properties                                        | -                | 18.887           | 7.274            |
| <b>Total Nilai Ekonomi yang Diinvestasikan</b><br>Total Economic Value Invested                              | <b>360.155</b>   | <b>258.098</b>   | <b>90.208</b>    |
| <b>Nilai Ekonomi yang Didistribusikan* (Rp Juta)</b><br>Economic Value Distributed* (IDR Million)            |                  |                  |                  |
| Pembayaran gaji dan tunjangan<br>Payment for salaries and allowances                                         | 119.953          | 78.996           | 70.192           |
| Pembayaran kepada jasa kontraktor<br>Payments to contractors                                                 | 478.119          | 710.990          | 592.694          |
| Pembayaran kepada pemasok atas barang dan jasa lainnya<br>Payments to suppliers for other goods and services | 250.742          | 367.520          | 243.559          |
| Pembayaran kepada pemerintah (Jumlah pajak yang dibayarkan)<br>Payment to government (taxes paid)            | 72.595           | 88.086           | 68.235           |
| Pembayaran kepada penyedia modal pembayaran dividen<br>Payment to providers of capital Dividend payment      | 1.397.745        | -                | 1.060.358        |
| Kontribusi CSR dan sumbangan<br>CSR and donation contribution                                                | 1.572            | 1.006            | 979              |
| <b>Nilai Ekonomi yang Didistribusikan</b><br>Economic Value Distributed                                      | <b>2.320.726</b> | <b>246.599</b>   | <b>2.036.017</b> |

Pada tahun 2025, Penerimaan dari pelanggan dan sumber lainnya mencapai Rp1,26 triliun, yang didominasi oleh kontribusi penjualan lahan industri. Nilai ekonomi yang diinvestasikan dialokasikan untuk pengadaan tanah, properti, fasilitas, serta peralatan dengan total Rp360,16 miliar.

In 2025, revenue from customers and other sources reached IDR 1.26 trillion, primarily driven by contributions from industrial land sales. The economic value invested was allocated for land acquisition, properties, facilities, and equipment, totaling IDR 360.16 billion.

Pengeluaran gaji dan tunjangan karyawan sebesar Rp120 miliar, naik 51,85% dari tahun 2024 sebesar Rp79,00 miliar. Pengeluaran tersebut untuk mendukung 504 karyawan tetap dan tidak tetap, sementara pembayaran kepada kontraktor mencapai Rp478,12 miliar yang terutama digunakan untuk pembangunan infrastruktur, pemeliharaan lingkungan, keamanan, komisi penjualan, konsultasi, serta pengadaan barang operasional.

Kontribusi fiskal Perseroan melalui pembayaran pajak pada tahun 2025 sebesar Rp72,60 miliar, turun 14,18% dari Rp88,09 miliar tahun 2024, serta memberikan dampak positif bagi pembangunan daerah dan nasional. Rapat Umum Pemegang Saham Tahunan pada tanggal 28 April 2025 telah menyetujui pembagian dividen tunai sebesar Rp1,40 triliun atau Rp29 per saham sebagai dividen final tahun buku 2024.

Perseroan juga mengalokasikan Rp1,57 miliar untuk kegiatan social dan sumbangan yang mendukung kinerja ekonomi, sosial, serta lingkungan secara terintegrasi. Distribusi nilai tambah ini memperkuat hubungan harmonis dengan seluruh pemangku kepentingan.

Rincian komprehensif mengenai pencapaian target dan realisasi kinerja ekonomi disajikan secara terperinci dalam Bab Analisa dan Pembahasan Manajemen pada Laporan Tahunan ini. Prestasi tersebut menegaskan ketahanan bisnis Perseroan dalam menghadapi ketidakpastian ekonomi.

## Program Pembiayaan atau Investasi Keuangan Berkelanjutan [OJK F3]

Perseroan secara teguh melaksanakan Peraturan Otoritas Jasa Keuangan (POJK) Keuangan Berkelanjutan melalui pelaksanaan beragam program pembiayaan dan investasi pada instrumen atau proyek yang selaras dengan prinsip keberlanjutan. Berlandaskan regulasi tersebut, kriteria program pembiayaan maupun investasi yang berkelanjutan pada tahun 2025 mencakup:

Perseroan terus meningkatkan infrastruktur dan fasilitas di Kota Deltamas:

1. Proses pembangunan 2 akses tol baru yaitu di KM 31 Jalan Tol Jakarta-Cikampek (Japek) II Selatan dan KM 42 Jalan Tol Jakarta-Cikampek yang menjadi akses tol langsung menuju kawasan Deltamas.
2. Proses pembangunan akses jalan ke stasiun Whoosh dan Kabupaten Karawang.
3. Mulai beroperasinya *Security, Fire, and Command Center* yang menunjang keamanan di Kota Deltamas.
4. Mulai beroperasinya *Water Treatment Plant* (WTP) Recycle guna mendukung program *Zero Run Off Water*.

Employee wages and benefits expenses amounted to IDR 120 billion, an increase of 51,85% from IDR 79 billion in 2024. These expenditures support 504 permanent and non-permanent employees. Payments to contractors reached IDR 478.12 billion, primarily allocated for infrastructure development, environmental maintenance, security, sales commissions, consulting, and operational procurement.

The Company's fiscal contribution through tax payments in 2025 amounted to IDR 72.60 billion, a decrease of 14.18% from IDR 88.09 billion in 2024, positively impacting regional and national development. The Annual General Meeting of Shareholders on April 28, 2025, approved a cash dividend distribution of IDR 1.40 trillion or IDR 29 per share as the final dividend for the 2024 fiscal year.

The Company allocated IDR 1.57 billion for social activities and donations supporting integrated economic, social, and environmental performance. This value-added distribution strengthens harmonious relationships with all stakeholders.

A comprehensive detail of target achievements and actual economic performance is presented in the Management Analysis and Discussion section of this Annual Report. These accomplishments affirm the Company's business resilience amid economic uncertainties.

## Sustainable Finance Financing or Investment Programs [OJK F3]

The Company diligently implements OJK Regulation on Sustainable Finance through various financing and investment programs aligned with sustainability principles. Based on these regulations, the criteria for sustainable financing and investment programs in 2025 include:

The Company continues to enhance infrastructure and facilities in Deltamas City:

1. Construction of two new toll access points at KM 31 of the Jakarta-Cikampek (Japek) II South Toll Road and KM 42 of the Jakarta-Cikampek Toll Road, providing direct toll access to the Deltamas area.
2. Development of access roads to the Whoosh station and Karawang Regency.
3. Operation of the Security, Fire, and Command Center (SFCC) to support integrated security in Deltamas City.
4. Launch of the Recycled Water Treatment Plant (WTP) to support the Zero Runoff Water program.

## Praktik Pengadaan

Perseroan menerapkan mekanisme pengadaan barang dan jasa yang transparan, dengan tanggung jawab jelas antara Perseroan dan mitra pemasok untuk menjamin keberlanjutan dan konsistensi praktik pengadaan. Pada tahun 2025, total pembayaran kepada kontraktor serta pemasok lokal mencapai Rp478.12 miliar, yang terutama dialokasikan untuk pembangunan infrastruktur, jasa pengelolaan lingkungan dan keamanan, komisi penjualan, honor konsultasi, serta pengadaan material pendukung operasional utama. Pendekatan ini memperkuat rantai pasok yang bertanggung jawab sekaligus mendukung pertumbuhan ekonomi lokal.

## Komitmen untuk Memberikan Layanan yang Setara kepada Pelanggan [OJK F17]

Perseroan secara konsisten mengutamakan pengembangan fasilitas dan infrastruktur pendukung dalam konstruksi Kota Deltamas, dengan responsivitas tinggi terhadap kebutuhan beragam segmen pelanggan. Strategi ini didasarkan pada pemantauan tren pasar, analisis permintaan konsumen, dan inovasi produk berkelanjutan, sehingga memungkinkan distribusi layanan yang lebih optimal dan tepat sasaran.

Aksesibilitas infrastruktur transportasi, listrik, telekomunikasi, air bersih, serta pengolahan limbah cair berstandar global menjadi pilar utama visi Perseroan membentuk kota mandiri ramah lingkungan. Pemeliharaan rutin terhadap seluruh fasilitas menjamin layanan konsisten bagi pelanggan, sementara Kota Deltamas memiliki fondasi lengkap untuk berkembang menjadi kawasan premium di masa depan. Dukungan perencanaan matang, investasi infrastruktur berkelanjutan, dan kebijakan progresif akan menjadikannya pusat unggul bisnis, industri, dan residensial di timur Jakarta.

Hingga akhir 2025, Perseroan menyediakan layanan, fasilitas, dan infrastruktur sebagai berikut:

1. **Kebutuhan Listrik**  
Perseroan berkolaborasi erat dengan PLN untuk memasok listrik premium berkapasitas 993 MVA dengan komitmen nol downtime. Kota Deltamas dilengkapi dua gardu induk utama, yakni Gardu Induk Deltamas dan Gardu Induk Cibat. Salah satu gardu induk ini berperan sebagai tulang punggung utama sistem kelistrikan Jawa-Bali.
2. **Kebutuhan Serat Optik**  
Untuk mendukung kenyamanan dan keandalan tenant, Perseroan menyediakan sampai dengan 12 penyedia layanan internet (ISP) berbeda guna memenuhi konektivitas privat bagi masing-masing *data center tenant*. Setiap pipa serat optik dirancang dengan 4 saluran kecil di dalamnya, yang memungkinkan fleksibilitas hingga 3 ISP berbeda per saluran untuk redundansi optimal.

## Procurement Practices

The Company applies a transparent procurement mechanism with clear responsibilities between the Company and suppliers to ensure sustainability and consistency in procurement practices. In 2025, total payments to contractors and local suppliers reached IDR 478.12 billion, mainly allocated for infrastructure development, environmental management services, security, sales commissions, consulting fees, and procurement of essential operational materials. This approach strengthens a responsible supply chain while supporting local economic growth.

## The Commitment to Providing Equal Service of Products and/or Services to Consumers [OJK F17]

The Company consistently prioritizes developing supporting facilities and infrastructure within Deltamas City, with high responsiveness to the needs of various customer segments. This strategy is based on market trend monitoring, consumer demand analysis, and sustainable product innovation, enabling more optimal and targeted service distribution.

Accessibility to transportation, electricity, telecommunications, clean water, and advanced wastewater treatment infrastructure forms the key pillars of the Company's vision to create an environmentally friendly, self-sufficient city. Regular maintenance of all facilities ensures consistent service for customers, while Deltamas City has a comprehensive foundation to develop into a premium area in the future. Supportive planning, sustainable infrastructure investments, and progressive policies will position it as a leading hub for business, industry, and residential sectors in eastern Jakarta.

By the end of 2025, the Company provides the following services, facilities, and infrastructure:

1. **Electricity Needs**  
The Company closely collaborates with PLN to supply premium electricity with a capacity of 993 MVA, with a commitment of zero downtime. Deltamas City is equipped with two main substations: Deltamas Substation and Cibat Substation. One of these substations serves as a main backbone for the Java-Bali electrical system.
2. **Fiber Optic Needs**  
To support tenant comfort and reliability, the Company provides up to 12 different internet service providers (ISPs) for private connectivity for each data center tenant. Each fiber optic cable is designed with four smaller channels, allowing flexibility for up to three ISPs per channel for optimal redundancy.

### 3. Kebutuhan Air

Perseroan mengelola fasilitas pengolahan air bersih serta pengolahan limbah cair secara mandiri untuk memenuhi kebutuhan pelanggan di sektor industri, komersial, maupun residensial, termasuk pemanfaatan air daur ulang sebagai salah satu sumber pasokan untuk memenuhi kebutuhan tenant *data center* (DC), sehingga sistem terintegrasi ini mampu menjamin ketersediaan air berkualitas sekaligus pengelolaan limbah yang aman dan berkelanjutan di seluruh kawasan.

### 4. Kebutuhan Keamanan

Perseroan telah mengembangkan *Security, Fire, and Command Center* (SFCC) berbasis teknologi digital canggih untuk memperkuat pengamanan kawasan secara terpadu. Fasilitas ini mencakup pengawasan keamanan umum, perlindungan data sensitif, pengendalian sinyal lalu lintas, serta pusat respons kebakaran yang responsif.

### 5. Kebutuhan terkait Kondisi Alam

Kota Deltamas memiliki rekam jejak bebas banjir selama 500 tahun terakhir, sebagaimana dikonfirmasi melalui survei independen yang dilakukan oleh salah satu *tenant data center*. Kualifikasi unik ini menjadi nilai jual utama kawasan bagi investor dan pengembang. Bukti historis tersebut memperkuat daya tarik Deltamas sebagai lokasi strategis dan aman dari risiko banjir jangka panjang.

Portofolio fasilitas dan layanan terintegrasi tersebut menjadi diferensiasi kompetitif utama Perseroan di pasar nasional maupun global.

## Inovasi dan Pengembangan Produk/Jasa

### Pusat Industri dan Bisnis

1. Kawasan didukung infrastruktur bertaraf internasional seperti pasokan listrik premium PLN dengan garansi *zero downtime*, gas dari PGN, pengelolaan air bersih, limbah cair, dan air daur ulang melalui WTP-WWTP- RWTP, konektivitas internet andal, serta rekam jejak bebas banjir selama 500 tahun.
2. Sistem manajemen terintegrasi berstandar global mencakup ISO 9001 untuk mutu layanan, ISO 14001 untuk pengelolaan lingkungan, serta ISO 45001 untuk kesehatan dan keselamatan kerja.
3. Komitmen *Net Zero Emission* diwujudkan melalui pemanfaatan energi terbarukan terutama pada penggunaan energi geothermal, lampu jalan bertenaga surya, serta armada operasional kendaraan listrik.

### 3. Water Needs

The Company independently manages clean water treatment and wastewater management facilities to meet the needs of customers in industrial, commercial, and residential sectors. This includes utilizing recycled water as a source for data center tenants, ensuring a sustainable and high-quality water supply while managing waste safely across the area.

### 4. Security Needs

The Company has developed a Digital-based Security, Fire, and Command Center (SFCC) to strengthen integrated area security. The facility includes general security monitoring, sensitive data protection, traffic signal control, and a responsive fire response center.

### 5. Needs regarding Natural Conditions

Deltamas City has a proven 500-year flood-free record, confirmed through an independent survey conducted by a data center tenant. This unique qualification is a key selling point for investors and developers, reinforcing Deltamas' status as a strategic and long-term flood-safe location.

This integrated portfolio of facilities and services serves as the Company's main competitive differentiator in both the national and global markets.

## Product/Service Innovation and Development

### Industrial and Business Center

1. The area is supported by world-class infrastructure such as premium PLN electricity supply with zero downtime guarantee, gas from PGN, clean water management, wastewater treatment, recycled water through WTP-WWTP- RWTP, reliable internet connectivity, and a proven 500-year flood-free record.
2. An integrated global-standard management system encompassing ISO 9001 for quality management, ISO 14001 for environmental management, and ISO 45001 for occupational health and safety.
3. The Net Zero Emission commitment is realized through the utilization of renewable energy, especially geothermal energy, solar-powered street lighting, and an electric vehicle fleet.

#### Pengembangan Komersial dan Residential

1. AEON Mall terbesar di Asia Tenggara seluas sekitar 20 hektar telah dikembangkan di Kota Deltamas, yang secara strategis mendorong pertumbuhan sektor komersial dan residensial di kawasan sekitarnya.
2. Perseroan mengelola klaster perumahan berbasis konsep *smart home* dengan teknologi terkini yang mengintegrasikan otomasi cerdas untuk kenyamanan penghuni.

#### Kemudahan Akses

1. Kota Deltamas menjadi kawasan industri tunggal di Indonesia dengan akses tiga jalan tol, meliputi Tol Jakarta-Cikampek *eksisting* di KM 37, Tol Jakarta-Cikampek Selatan II yang sedang dikembangkan di KM 31, serta Tol Jakarta-Cikampek di KM 42 yang juga sedang dikembangkan.
2. Wilayah Deltamas dilintasi proyek Kereta Cepat Jakarta-Bandung (Whoosh) yang telah beroperasi sejak 17 Oktober 2023, meningkatkan konektivitas regional secara signifikan.
3. Layanan *shuttle bus* AO tersedia untuk transportasi antar-kota, menghubungkan Deltamas ke Jakarta melalui beberapa titik pemberhentian strategis di kawasan.

Dengan posisi strategis dan permintaan lahan yang terus melonjak di koridor Jakarta-Cikampek, nilai properti diproyeksikan akan terus mengalami apresiasi stabil. Kenaikan nilai aset Perseroan tercatat meningkat moderat sebesar 5–10% setiap tahunnya. Tren ini mencerminkan daya tarik kawasan sebagai destinasi investasi jangka panjang yang menjanjikan.

#### Proses Evaluasi Produk/Keamanan Produk untuk Pelanggan [OJK F27]

Perseroan menjamin bahwa seluruh produk dan layanan tidak hanya memenuhi kebutuhan komprehensif masyarakat, tetapi juga menjamin keadilan serta keamanan bagi pelanggan dan pemangku kepentingan terkait. Infrastruktur Kota Deltamas dirancang berstandar global melalui perencanaan matang dan konsultasi ahli, memastikan integrasi sempurna antar sistem pengolahan air bersih, pengelolaan limbah, pasokan listrik, gas, telekomunikasi, serta jaringan fiber optik. Selain itu, Perseroan menerapkan Sistem Manajemen Terintegrasi bertaraf internasional seperti:

1. ISO 9001: untuk sistem manajemen mutu.
2. ISO 14001: untuk sistem manajemen lingkungan.
3. ISO 45001: untuk sistem manajemen kesehatan & keselamatan kerja.

Perseroan menjalin kemitraan strategis dengan penyedia infrastruktur terdepan untuk pengadaan dan pengelolaan fasilitas utama seperti listrik, gas, dan telekomunikasi. Kolaborasi erat dengan pemerintah daerah maupun pusat turut memastikan dukungan regulasi yang kuat serta akses optimal terhadap sumber daya strategis. Kerjasama ini menjadi fondasi keberlanjutan operasional kawasan secara terpadu.

#### Commercial and Residential Development

1. Southeast Asia's largest AEON Mall, covering approximately 20 hectares, has been developed in Deltamas City, strategically driving growth in the commercial and residential sectors in the surrounding area.
2. The Company manages a housing cluster based on smart home concepts, incorporating the latest technologies that integrate intelligent automation for residents' comfort.

#### Ease of Access

1. Deltamas City is the only industrial zone in Indonesia with access via three toll roads: the existing Jakarta-Cikampek Toll at KM 37, the under-construction Jakarta-Cikampek Selatan II Toll at KM 31, and the ongoing development of the Jakarta-Cikampek Toll at KM 42.
2. The Jakarta-Bandung High-Speed Rail (Whoosh) project, which has been operational since October 17, 2023, passes through Deltamas, significantly enhancing regional connectivity.
3. AO shuttle bus services are available for inter-city transportation, connecting Deltamas to Jakarta via several strategic stops within the area.

With its strategic location and rising land demand along the Jakarta-Cikampek corridor, property values are projected to continue appreciating steadily. The Company's asset values have increased moderately by approximately 5–10% annually, reflecting the area's attractiveness as a promising long-term investment destination.

#### Product Evaluation and Safety Process for Customers [OJK F27]

The Company guarantees that all products and services meet comprehensive community needs while ensuring fairness and safety for customers and stakeholders. Deltamas City infrastructure is designed to global standards through meticulous planning and expert consultation, ensuring seamless integration of clean water systems, waste management, power supply, gas, telecommunications, and fiber optic networks. Additionally, the Company implements internationally recognized Integrated Management Systems such as

1. ISO 9001: for quality management system.
2. ISO 14001: for environmental management system.
3. ISO 45001: for work health & safety management system.

The Company forms strategic partnerships with leading infrastructure providers for the procurement and management of key facilities such as electricity, gas, and telecommunications. Close collaboration with local and national governments ensures strong regulatory support and optimal access to strategic resources. These collaborations form the foundation for sustainable, integrated regional operations.



### Dampak dari Produk yang Dihasilkan [OJK F28]

Perseroan melaksanakan tanggung jawabnya melalui evaluasi komprehensif terhadap semua fasilitas dan produk yang ditawarkan kepada pelanggan, dengan keyakinan penuh bahwa elemen-elemen tersebut bebas dari dampak negatif serta justru meningkatkan kenyamanan dan keamanan pengguna. Kawasan Kota Deltamas dilengkapi dengan infrastruktur esensial yang menjadikannya kandidat kuat sebagai destinasi bernilai tinggi di masa depan. Potensi ini memungkinkan pertumbuhan berkelanjutan sebagai pusat unggulan untuk aktivitas bisnis, industri, dan hunian terpadu.

### Jumlah Produk yang Ditarik Kembali [OJK F29]

Perseroan taat pada seluruh regulasi perundang-undangan Indonesia yang berlaku, dengan jaminan bahwa produk dan layanan telah memenuhi standar hukum terkini serta dievaluasi keamanannya secara berkala. Komitmen kuat terhadap kualitas dan keamanan fasilitas tercermin dari hasil positif, yakni tidak adanya gugatan atau sanksi terkait pelanggaran di ranah ekonomi, lingkungan, maupun sosial. Pendekatan proaktif ini memperkuat reputasi Perseroan sebagai pelaku bisnis yang bertanggung jawab dan patuh regulasi.

### Survei Kepuasan Pelanggan [OJK F30]

Perseroan secara proaktif mengelola kepuasan pelanggan dengan membuka saluran masukan terbuka untuk saran terkait kualitas fasilitas dan infrastruktur. Setiap umpan balik dijadikan peluang perbaikan strategis untuk meningkatkan performa operasional secara keseluruhan.

Sistem penanganan keluhan pelanggan diterapkan secara efektif sesuai standar layanan, memastikan respons cepat dan solusi konkret yang meningkatkan tingkat kepuasan. Forum tenant gathering rutin diadakan untuk memperkuat loyalitas dan kepercayaan pelanggan, di mana kepuasan mereka menjadi tolok ukur keberhasilan Perseroan dalam memenuhi harapan. Capaian ini memotivasi Perseroan untuk terus mengoptimalkan standar pelayanan demi mempertahankan hubungan jangka panjang.

### Impact of Produced Products [OJK F28]

The Company fulfills its responsibilities through comprehensive evaluation of all facilities and products offered to customers, ensuring they are free from negative impacts and enhance user comfort and safety. Deltamas City is equipped with essential infrastructure, making it a strong candidate as a high-value destination in the future. This potential supports sustainable growth as a leading hub for business, industry, and integrated residential activities.

### Number of Recalled Products [OJK F29]

The Company complies with all applicable Indonesian laws and regulations, ensuring that all products and services meet current legal standards and are regularly evaluated for safety. Its strong commitment to quality and safety is reflected in the positive outcomes, with no litigation or sanctions related to violations in economic, environmental, or social domains. This proactive approach enhances the Company's reputation as a responsible and regulation-compliant business entity.

### Customer Satisfaction Survey [OJK F30]

The Company actively manages customer satisfaction by providing open channels for feedback related to facility and infrastructure quality. Each feedback opportunity is used as a strategic improvement point to enhance overall operational performance.

An effective customer complaint handling system is implemented according to service standards, ensuring quick responses and tangible solutions to increase satisfaction levels. Regular tenant gatherings are held to strengthen loyalty and trust, with customer satisfaction serving as a key measure of the Company's success. These achievements motivate the Company to continuously optimize service standards and maintain long-term relationships.

| Keterangan<br>Description                                | 2025 | 2024 |
|----------------------------------------------------------|------|------|
| Indeks Kepuasan Pelanggan<br>Customer Satisfaction Index | 80%  | 94%  |



## Pilar 2: Climate Change and the Environment

Perseroan mengintegrasikan upaya mitigasi dan adaptasi perubahan iklim ke dalam operasional melalui pengelolaan energi, pengendalian emisi gas rumah kaca (GRK), efisiensi penggunaan air, penggunaan air daur ulang, serta pengelolaan limbah yang bertanggung jawab guna mendukung transisi menuju operasional rendah karbon sebagai bagian dari pilar “*climate change and the environment*”. Dalam pengembangan Kota Deltamas, prinsip *green development* diterapkan sejak tahap perencanaan, termasuk selektivitas tenant industri yang menerapkan praktik ramah lingkungan dan minimisasi polusi. Seluruh pengelolaan tersebut dilaksanakan berdasarkan praktik terbaik dan diperkuat dengan sertifikasi ISO 14001:2015 sebagai bukti sistem manajemen lingkungan yang terstruktur, terukur, dan berkelanjutan.

### Pembiayaan dan Pengelolaan Lingkungan Hidup [OJK F.4]

Perseroan telah mengalokasikan biaya lingkungan pada tahun 2025 sebesar Rp27.62 juta, naik 366% dari tahun 2024 sebesar Rp5.93 juta. Biaya tersebut secara khusus dialokasikan untuk program pelestarian lingkungan hidup. Pemantauan lingkungan menjadi elemen inti dalam Sistem Manajemen Lingkungan Perseroan, yang dirancang untuk mengevaluasi efektivitas implementasi kebijakan pengelolaan lingkungan secara menyeluruh.

Kegiatan pemantauan ini bertujuan mengidentifikasi potensi dampak negatif lebih dini untuk dimitigasi secara efektif, sekaligus memaksimalkan kontribusi positif terhadap ekosistem sekitar. Perseroan dengan komitmen teguh memastikan kepatuhan penuh terhadap seluruh regulasi perundang-undangan lingkungan hidup yang berlaku.

## Aspek Material

### Penggunaan Material Ramah Lingkungan [OJK F.5]

Perseroan secara konsisten menerapkan kebijakan ramah lingkungan melalui serangkaian program pengelolaan lingkungan yang memiliki target dan indikator kinerja yang terukur. Sasaran utama pertama difokuskan pada pencapaian tingkat kepatuhan lingkungan yang prima (*excellent compliance*), guna mengoptimalkan efisiensi operasional sekaligus mengukuhkan komitmen dan akuntabilitas Perseroan terhadap isu lingkungan dan sosial.

Sasaran kedua menitikberatkan pada pengelolaan lingkungan secara holistik, meliputi parameter udara, limbah cair, limbah padat, serta pengelolaan limbah Bahan Berbahaya dan Beracun (B3), dengan patuh penuh terhadap regulasi pemerintah yang berlaku. Selain itu, Perseroan mendorong inovasi berkelanjutan dalam program lingkungan sebagai manifestasi *continuous improvement*, memastikan peningkatan kualitas pengelolaan dari periode ke periode.

## Pilar 2: Climate Change and the Environment

The Company integrates climate change mitigation and adaptation efforts into its operations through energy management, greenhouse gas (GHG) emission control, water efficiency, recycled water utilization, and responsible waste management to support the transition toward low-carbon operations as part of the “*climate change and the environment*” pillar. In the development of Deltamas City, the principles of green development are applied from the planning stage, including selecting industrial tenants that implement environmentally friendly practices and minimize pollution. All management activities are based on best practices and reinforced by ISO 14001:2015 certification, demonstrating a structured, measurable, and sustainable environmental management system.

### Environmental Financing and Management [OJK F.4]

The Company allocated environmental expenses of IDR 27.62 million in the year, representing a 366% increase from IDR 5.93 million in 2024. These costs are specifically dedicated to environmental conservation programs. Environmental monitoring is a core element of the Company's Environmental Management System, designed to evaluate the effectiveness of environmental management policy implementations comprehensively.

This monitoring activity aims to identify potential negative impacts early for effective mitigation, while maximizing positive contributions to the surrounding ecosystem. The Company is committed to ensuring full compliance with all applicable environmental regulations.

## Material Aspect

### Use of Environmentally-friendly Materials [OJK F.5]

The Company consistently applies environmentally friendly policies through a series of environmental management programs with measurable targets and performance indicators. The primary goal is to achieve excellent environmental compliance, optimizing operational efficiency while reaffirming the Company's commitment and accountability towards environmental and social issues.

The second objective emphasizes holistic environmental management, including air quality, liquid waste, solid waste, and the management of hazardous and toxic materials (B3), in full compliance with applicable government regulations. Additionally, the Company promotes continuous innovation in environmental programs as part of ongoing improvement efforts, ensuring progressive enhancement of management quality over time.

Untuk menegaskan posisi sebagai pengembang properti terdepan di kawasan terpadu berkelanjutan, Perseroan mengadopsi komitmen strategis berikut:

1. Komitmen menyediakan produk properti berkelas dunia dengan kepastian hukum atas infrastruktur berstandar global, perlindungan kesehatan dan keselamatan penghuni, serta layanan pelanggan prima yang unggul.
2. Komitmen menciptakan lingkungan kerja yang mendukung produktivitas, yang secara tidak langsung meningkatkan mutu hasil karya karyawan.
3. Komitmen mengembangkan model bisnis inklusif yang menghasilkan nilai finansial dan non-finansial secara merata bagi seluruh pemangku kepentingan.

Perseroan mewujudkan komitmen ramah lingkungan melalui berbagai inisiatif strategis berikut:

1. Melaksanakan seleksi ketat terhadap calon tenant yang wajib mengadopsi praktik hijau, dengan kriteria wajib meliputi efisiensi bahan bakar, pengelolaan air, optimalisasi energi, serta pemanfaatan material berkelanjutan di kawasan Deltamas.
2. Mengintegrasikan prinsip *green development* sejak tahap perencanaan hingga eksekusi pembangunan infrastruktur.
3. Menyediakan area ruang terbuka hijau yang memadai disertai sistem pengelolaan lingkungan yang terstandarisasi.
4. Mendorong pengembangan industri berteknologi tinggi seperti *Electric Vehicle* (EV) dan *Data Center* (DC) sebagai pilar pertumbuhan masa depan.
5. Mengadopsi *Renewable Energy* melalui kepemilikan *Renewable Energy Certificate* (REC) dari PLN, operasionalisasi kendaraan EV perusahaan, sebagai kontribusi konkret menuju *Net Zero Emission* 2060.
6. Mengembangkan program daur ulang seperti pemanfaatan limbah plastik HDPE untuk aspal jalan, pengolahan limbah domestik menjadi RDF, kompos, pakan magot, serta pembangunan *Recycle WTP* untuk mendukung target *Zero Run Off Water* pemerintah.

Keunggulan tersebut memperkuat posisi Perseroan sebagai kawasan investasi berkelanjutan yang menarik bagi pelaku industri domestik maupun internasional, sekaligus memupuk ekosistem yang kondusif bagi ekspansi bisnis dan pengembangan komunitas. Perseroan secara aktif menerapkan praktik ekonomi sirkular melalui program daur ulang material bekas yang masih bernilai guna bagi pihak lain. Prosesnya melibatkan mitra spesialis pihak ketiga yang memiliki keahlian terverifikasi dalam pengolahan limbah menjadi sumber daya bernilai tambah.

To reinforce its position as a leading property developer in a sustainable integrated area, the Company adopts the following strategic commitments:

1. Commitment to delivering world-class property products with legal certainty on global-standard infrastructure, occupant health and safety protections, and superior customer service.
2. Commitment to creating a work environment that supports productivity, thereby indirectly enhancing the quality of employees' work outputs.
3. Commitment to developing an inclusive business model that generates equitable financial and non-financial value for all stakeholders.

The Company realizes its environmentally friendly commitments through various strategic initiatives, including:

1. Conducting strict selection of prospective tenants who are required to adopt green practices, including fuel efficiency, water management, energy optimization, and the use of sustainable materials within Deltamas.
2. Integrating the principles of green development from planning through to infrastructure construction execution.
3. Providing adequate green open space areas accompanied by standardized environmental management systems.
4. Promoting the development of high-tech industries such as Electric Vehicles (EV) and Data Centers (DC) as pillars of future growth.
5. Adopting renewable energy through ownership of Renewable Energy Certificates (REC) from PLN and operationalizing the company's EV fleet as tangible contributions toward achieving Net Zero Emissions by 2060.
6. Developing recycling programs such as utilizing HDPE plastic waste for road asphalt, processing domestic waste into RDF, compost, maggot feed, and constructing Recycle Water Treatment Plants (WTP) to support the government's Zero Runoff Water target..

These advantages strengthen the Company's position as a sustainable investment zone attractive to both domestic and international industries, fostering a conducive ecosystem for business expansion and community development. The Company actively implements circular economy practices through recycling programs of valuable waste materials for other parties, involving verified third-party specialists in waste processing into valuable resources.



### Aspek Energi

Perseroan menerapkan program optimalisasi sumber daya melalui prinsip 3R (*Reduce, Reuse, Recycle*) untuk mencapai efisiensi dan efektivitas maksimal. Prinsip ini diterjemahkan ke dalam pengelolaan terpadu yang mencakup bahan baku, material, energi, emisi, limbah padat, limbah cair, dan elemen terkait lainnya.

Pencatatan serta pemantauan intensif terhadap konsumsi sumber daya alam dilakukan secara berkala guna mengevaluasi pola penggunaan dan merancang langkah penghematan yang tepat sasaran. Inisiatif tersebut sejalan dengan komitmen mendukung *Net Zero Emission* (NZE) melalui adopsi energi terbarukan terutama energi *geothermal*, penerapan lampu jalan bertenaga solar panel, serta operasionalisasi kendaraan listrik untuk kebutuhan harian.

#### Konsumsi Energi <sup>[OJK F.6]</sup>

Perseroan memanfaatkan energi untuk mendukung operasional inti serta aktivitas pendukung lainnya. Kebutuhan energi dipenuhi melalui sumber energi primer, baik yang diproduksi secara mandiri maupun bersumber dari mitra eksternal. Mengingat keterbatasan pasokan energi yang semakin nyata, Perseroan secara proaktif melaksanakan beragam strategi optimalisasi pengelolaan dan penggunaan energi. Tabel berikut merangkum konsumsi energi Perseroan selama dua tahun terakhir:



### Energy Aspect

The Company applies resource optimization programs based on the 3Rs principle (*Reduce, Reuse, Recycle*) to achieve maximum efficiency and effectiveness. This principle is translated into integrated management covering raw materials, materials, energy, emissions, solid waste, liquid waste, and other related elements.

Intensive recording and monitoring of natural resource consumption are conducted periodically to evaluate usage patterns and develop targeted conservation measures. These initiatives support the *Net Zero Emission* (NZE) commitment through renewable energy adoption, primarily *geothermal* energy, solar-powered street lighting, and electric vehicle operations for daily needs.

#### Energy Consumption <sup>[OJK F.6]</sup>

The Company utilizes energy to support core operations and other supporting activities. Energy needs are met through primary sources, either self-produced or sourced externally. Considering the increasing limitations of energy supply, the Company proactively implements various strategies for optimizing energy management and usage. The following table summarizes the Company's energy consumption over the past two years:



## Pemakaian Energi

## Energy Usage

Ribuan kWh

|                                                           | 2025         | 2024         |
|-----------------------------------------------------------|--------------|--------------|
| Kantor Pemasaran<br>Marketing Office                      | 540          | 636          |
| Le premier Hotel                                          | 1.147        | 1.166        |
| Clubhouse dan Kolam Renang<br>Clubhouse and Swimming Pool | 24           | 26           |
| Deltamas Sport Center                                     | 44           | 41           |
| Fasilitas Pendukung<br>Supporting Facilities              | 7.494        | 5.713        |
| Security, Fire, and Command Center                        | 325          | -            |
| <b>Jumlah<br/>Total</b>                                   | <b>9.248</b> | <b>7.583</b> |



## Konsumsi Listrik

Kebutuhan listrik Perseroan sebagian besar bersumber dari PT Perusahaan Listrik Negara (Persero), sementara untuk pemenuhan internal, Perseroan mengoperasikan fasilitas energi terbarukan berbasis energi *geothermal* serta genset diesel. Konsumsi energi internal ini mendukung pengelolaan aset properti seperti Le Premier Hotel, Kantor Pemasaran Kota Deltamas, Deltamas Sport Center, Club House, Kolam Renang, dan infrastruktur pendukung lainnya.

Kota Deltamas dilengkapi dua gardu induk tegangan ekstra tinggi yang terhubung dengan tiga pembangkit utama, yaitu PLTA Cirata, PLTU Indramayu, dan PLTU Muara Tawar. Pelanggan industri kluster data center dapat mengakses daya hingga 993 MVA dari PLN, dengan opsi energi terbarukan melalui produk seperti *Renewable Energy Certificate* dan *Premium Green* untuk operasional berkelanjutan. Berikut ringkasan penggunaan energi listrik Perseroan tahun 2024 dan 2025:

## Electricity Consumption

The Company's electricity needs are predominantly supplied by PT Perusahaan Listrik Negara (PLN), while for internal fulfillment, the Company operates renewable energy facilities based on geothermal energy and diesel generators. This internal energy consumption supports the management of property assets such as Le Premier Hotel, Deltamas City Marketing Office, Deltamas Sport Center, Club House, Swimming Pool, and other supporting infrastructure.

Deltamas City is equipped with two extra-high voltage substations connected to three main power plants: Cirata Hydroelectric Plant, Indramayu Coal Power Plant, and Muara Tawar Coal Power Plant. Data center industry customers can access up to 993 MVA from PLN, with renewable energy options available through products such as Renewable Energy Certificates (REC) and Premium Green for sustainable operations. The following summarizes the Company's electricity consumption for 2024 and 2025:

| Konsumsi Energi<br>Electricity Energy Consumption | 2025      | 2024      |
|---------------------------------------------------|-----------|-----------|
| kWh                                               | 9.501.379 | 7.531.446 |
| Giga Joule                                        | 34.204,96 | 27.113,21 |

Konsumsi energi listrik Perseroan pada tahun 2025 sebesar 9.501.379 kWh meningkat sebesar 1.969.933 kWh dibandingkan realisasi tahun 2024 yakni 7.531.447 kWh. Hal ini terutama didorong oleh kenaikan konsumsi energi listrik pada fasilitas pendukung.

The Company's electricity consumption in 2025 was 9.501.379 kWh, an increase of 1.969.933 kWh compared to the 2024 realization of 7.531.447 kWh. This increase was mainly driven by higher electricity usage in supporting facilities.

**Tabel Konsumsi Energi Listrik per Segmen**  
Ribuan kWh

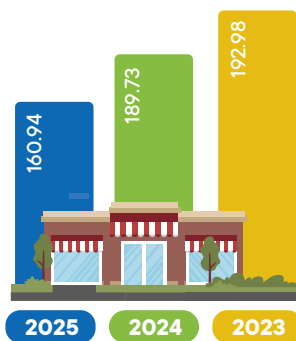
|                                                           | 2025             | 2024         |
|-----------------------------------------------------------|------------------|--------------|
| Kantor Pemasaran<br>Marketing Office                      | 538              | 633          |
| Le premier Hotel<br>Marketing Office                      | 1.121            | 1.148        |
| Clubhouse dan Kolam Renang<br>Clubhouse and Swimming Pool | 24               | 26           |
| Deltamas Sport Center                                     | 44               | 41           |
| Fasilitas Pendukung<br>Supporting Facilities              | 7.463            | 5.684        |
| Security, Fire, and Command Center                        | 313              | -            |
| <b>Jumlah<br/>Total</b>                                   | <b>1.969.933</b> | <b>7.531</b> |

Terkait intensitas energi, Perseroan telah melakukan inventarisasi emisi karbon yang dihasilkan, khususnya dari konsumsi listrik, selama tiga tahun terakhir seperti terlampir berikut:

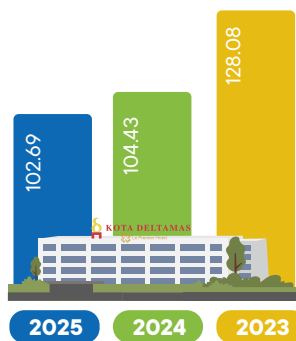
Regarding energy intensity, the Company has conducted an inventory of carbon emissions generated, particularly from electricity consumption, over the past three years as detailed below:



### Kantor Pemasaran Marketing Office



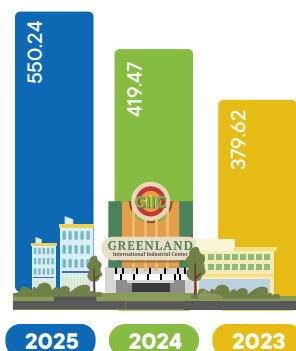
### Le Premier Hotel Le Premier Hotel



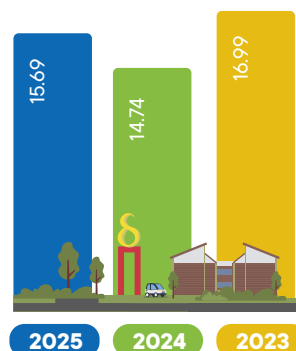
### Clubhouse dan Kolam Renang Clubhouse and Swimming Pool



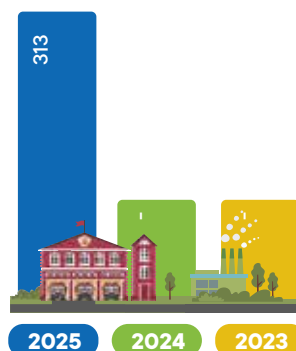
### Fasilitas Pendukung Supporting Facilities



### Deltamas Sport Center Deltamas Sports Center



### Security, Fire, and Command Center Security, Fire, and Command Center



## Konsumsi Bahan Bakar

Konsumsi Bahan Bakar Minyak (BBM) Perseroan dialokasikan untuk kebutuhan operasional genset. Sumber BBM berupa solar dipasok oleh PT Pertamina (Persero), dengan realisasi penggunaan pada tahun 2025 menurun akibat pengurangan kebutuhan di Le Premier Hotel dan fasilitas pendukung terkait. Berikut perbandingan total konsumsi BBM selama dua tahun terakhir:

| Konsumsi Solar<br>Diesel Consumption | 2025   | 2024   |
|--------------------------------------|--------|--------|
| Liter                                | 4.438  | 5.093  |
| Giga Joule                           | 151,78 | 174,18 |

## Konsumsi Bahan Bakar

The Company's fuel oil (BBM) consumption is allocated for generator operational needs. The source of BBM, specifically diesel, is supplied by PT Pertamina (Persero). The consumption in 2025 decreased due to reduced requirements at Le Premier Hotel and related support facilities. Below is a comparison of total BBM consumption over the past two years:

## Upaya Penghematan Konsumsi Energi <sup>[OJK F.7]</sup>

Perseroan secara konsisten menjaga dan mengendalikan dampak operasional terhadap pelestarian lingkungan melalui strategi pengurangan konsumsi energi rata-rata sepanjang tahun terakhir. Upaya ini diwujudkan melalui peningkatan efisiensi operasional, retrofit peralatan ramah lingkungan, optimalisasi bangunan hijau, serta sistem transportasi berkelanjutan.

## Energy Conservation <sup>[OJK F.7]</sup>

The Company consistently maintains and controls operational impacts on environmental preservation through strategies aimed at reducing average energy consumption over the past year. These efforts include enhancing operational efficiency, retrofitting environmentally friendly equipment, optimizing green buildings, and implementing sustainable transportation systems.

Program efisiensi energi melibatkan sosialisasi intensif kepada seluruh karyawan untuk mendorong budaya hemat dan inovasi berkelanjutan. Evaluasi internal berkala mendukung *continuous improvement*, termasuk penyusunan rencana strategis efisiensi energi, pelaporan data kinerja, serta implementasi program energi baru terbarukan.

The energy efficiency program involves intensive socialization among all employees to promote a culture of conservation and continuous innovation. Regular internal evaluations support continuous improvement, including the development of strategic energy efficiency plans, performance data reporting, and the implementation of renewable energy programs.

Perseroan telah mengoperasikan 10 unit motor listrik dan 10 mobil listrik sepanjang tahun 2025 untuk kebutuhan harian, dengan komitmen mengganti seluruh kendaraan konvensional serta memperluas inisiatif elektrifikasi kendaraan di tahun-tahun mendatang.

The Company operated 10 electric motorcycles and 10 electric cars throughout 2025 for daily needs, with a commitment to replace all conventional vehicles and expand vehicle electrification initiatives in upcoming years.

## Aspek Emisi

## Emissions Aspect

### Jumlah dan Intensitas Emisi Gas Rumah Kaca (GRK) yang dihasilkan [OJK F.11]

### Number and Intensity of the Greenhouse Gas Emissions Generated [OJK F.11]

Perseroan secara tegas mengelola emisi melalui strategi pengurangan intensif pada berbagai jenis energi yang dikonsumsi. Selain dari penggunaan energi, sumber emisi gas rumah kaca juga mencakup limbah padat, pengolahan limbah cair, dan aktivitas terkait lainnya.

The Company actively manages emissions through intensive reduction strategies across various energy sources consumed. In addition to energy use, greenhouse gas emission sources include solid waste, wastewater management, and other related activities.

Upaya pengendalian emisi tidak terbatas pada efisiensi energi, melainkan meluas ke pengelolaan proaktif limbah padat dan cair, pengendalian polusi udara, serta langkah pendukung lainnya. Sejalan dengan komitmen *Net Zero Emission* (NZE), Perseroan mengendalikan emisi dari operasi dan fasilitas pendukung di seluruh kawasan kerja, di mana tingkat emisi GRK maupun non-GRK dipengaruhi oleh jenis dan volume bahan bakar yang dimanfaatkan.

Emission control efforts extend beyond energy efficiency to proactive waste management, air pollution control, and other supporting measures. In line with the Net Zero Emission (NZE) commitment, the Company manages emissions from operations and supporting facilities across the work area, where the levels of GHG and non-GHG emissions are influenced by the types and volumes of fuels used.

Pada tahun 2025, Perseroan melakukan penghitungan emisi cakupan 1 dari penggunaan BBM dan cakupan 2 dari penggunaan listrik. Emisi Cakupan 1 dihitung dari konsumsi bahan bakar minyak (BBM) dengan mengacu pada faktor emisi CO<sub>2</sub> nasional yang diterbitkan oleh Kementerian Energi dan Sumber Daya Mineral (ESDM). Volume BBM dalam liter terlebih dahulu dikonversi menjadi satuan energi (Gigajoule/GJ), kemudian ke terajoule (TJ), dan dikalikan dengan faktor emisi solar sebesar 72.85 Ton CO<sub>2</sub>/TJ.

In 2025, the Company conducted greenhouse gas (GHG) emissions calculations for Scope 1 from fuel oil (BBM) usage and Scope 2 from electricity consumption. Scope 1 emissions were calculated based on fuel oil consumption, referencing the national CO<sub>2</sub> emission factors issued by the Ministry of Energy and Mineral Resources (ESDM). The volume of BBM in liters was first converted to energy units (Gigajoules/GJ), then to terajoules (TJ), and multiplied by the diesel emission factor of 72.85 tons CO<sub>2</sub>/TJ.

Sementara itu, emisi Cakupan 2 dihitung dari konsumsi listrik yang bersumber dari jaringan PLN dengan menggunakan grid emission factor sebagaimana tercantum dalam RUPTL PLN 2015–2024 sebesar 0,934 kg CO<sub>2</sub>/kWh. Perhitungan dilakukan dengan mengalikan total pemakaian listrik (kWh) dengan faktor emisi tersebut, kemudian hasilnya dikonversi ke dalam satuan ton CO<sub>2</sub> untuk keperluan pelaporan dan evaluasi kinerja lingkungan.

Meanwhile, Scope 2 emissions were calculated based on electricity consumption sourced from the PLN grid, using the grid emission factor as outlined in PLN's RUPTL 2015–2024, which is 0.934 kg CO<sub>2</sub>/kWh. The total electricity consumption (kWh) was multiplied by this emission factor, and the result was converted into tons of CO<sub>2</sub> for reporting and environmental performance evaluation purposes.

| Uraian<br>Description                                             | Satuan<br>Unit                                                          | 2025      | 2024      | 2023      |
|-------------------------------------------------------------------|-------------------------------------------------------------------------|-----------|-----------|-----------|
| Emisi<br>Emissions                                                |                                                                         |           |           |           |
| Total Emisi Cakupan 1<br>Total Scope 1 Emissions                  | TonCO <sub>2</sub> eq<br>Tons of CO <sub>2</sub> eq                     | 12.115,14 | 10.847,71 | 16.989,95 |
| Total Emisi Cakupan 2<br>Total Scope 2 Emissions                  |                                                                         | 8.874,29  | 7.034,37  | 6.766,40  |
| Total Emisi yang Dihasilkan<br>Total Emissions Generated          |                                                                         | 20.989,42 | 17.882,08 | 23.756,35 |
| Jumlah Pendapatan<br>Total Revenue                                | Rp Juta<br>IDR Million                                                  | 1.309.091 | 2.032.678 | 1.921.422 |
| Intensitas Emisi per Pendapatan<br>Emission Intensity per Revenue | TonCO <sub>2</sub> eq/Rp Juta<br>Tons of CO <sub>2</sub> eq/IDR Million | 0,02      | 0,01      | 0,01      |

### Upaya Pengurangan Emisi dan Komitmen Net Zero Emission <sup>[OJK F.12]</sup>

Perseroan secara konsisten mengoptimalkan hemat energi listrik dalam operasional harian sambil memanfaatkan *Renewable Energy Certificate* (REC) dari PLN. REC berfungsi sebagai bukti kepemilikan manfaat lingkungan dari listrik berbasis energi terbarukan, di mana 1 unit REC setara dengan 1 MWh produksi dari pembangkit ramah lingkungan.

Pada 2025, pasokan REC bersumber dari PLTA Cirata di Jawa Barat, dengan total penggunaan 4.549 unit REC yang berhasil mengurangi emisi karbon sebesar 3.957,63 Ton CO<sub>2</sub>/MWh untuk mendukung aktivitas operasional. Realisasi ini mengalami penurunan dari tahun sebelumnya, seiring berhasilnya program penghematan listrik Perseroan yang secara langsung meminimalkan kebutuhan REC.

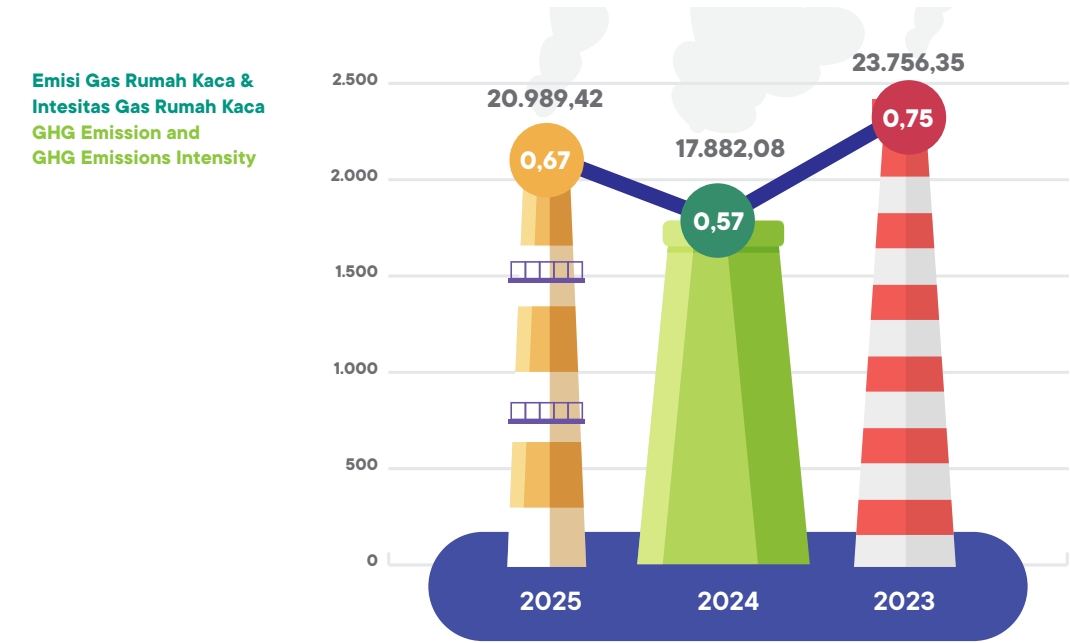
### Efforts and Achievements in Emission Reduction

The Company consistently optimizes electricity savings in daily operations while utilizing Renewable Energy Certificates (REC) from PLN. REC serves as proof of environmental benefits derived from renewable energy, with 1 REC equivalent to 1 MWh generated from environmentally friendly power plants.

In 2025, REC supply was sourced from Cirata Hydroelectric Plant in West Java, with a total of 4,549 REC units used, resulting in a reduction of carbon emissions by 3,957.63 tons CO<sub>2</sub>/MWh to support operational activities. This achievement declined from the previous year, reflecting the success of the Company's electricity-saving programs, which directly minimized REC requirements.

| No. | Bulan                | Project Name | Project Type                        | Unit Retire (Unit) | Carbon Emissions Avoided (Ton CO <sub>2</sub> /MWh) |
|-----|----------------------|--------------|-------------------------------------|--------------------|-----------------------------------------------------|
| 1   | Januari<br>January   | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 403                | 350,61                                              |
| 2   | Februari<br>February | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 393                | 341,91                                              |
| 3   | Maret<br>March       | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 343                | 298,41                                              |
| 4   | April<br>April       | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 372                | 323,64                                              |
| 5   | Mei<br>May           | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 364                | 316,68                                              |
| 6   | Juni<br>June         | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 371                | 322,77                                              |

| No. | Bulan                  | Project Name | Project Type                        | Unit Retire (Unit) | Carbon Emissions Avoided (Ton CO2/MWh) |
|-----|------------------------|--------------|-------------------------------------|--------------------|----------------------------------------|
| 7   | Juli<br>July           | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 365                | 317.55                                 |
| 8   | Agustus<br>August      | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 382                | 332.34                                 |
| 9   | September<br>September | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 380                | 330.6                                  |
| 10  | Oktober<br>October     | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 384                | 334.08                                 |
| 11  | November<br>November   | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 406                | 353.22                                 |
| 12  | Desember<br>December   | PLTA Cirata  | Hydroelectric Water-Dam/Impoundment | 386                | 335.82                                 |
|     |                        |              |                                     | <b>4.549</b>       | <b>3.957,63</b>                        |



Tren pada grafik menunjukkan bahwa intensitas emisi dari penggunaan listrik Perseroan terus membaik, dengan penurunan yang konsisten dari tahun ke tahun. Sejak 2021 hingga periode pelaporan saat ini, Perseroan tercatat berhasil menurunkan intensitas emisi listrik secara kumulatif sebesar 32.262 ton CO<sub>2</sub>e. Capaian tersebut merefleksikan efektivitas pengendalian konsumsi listrik dan penguatan praktik efisiensi energi yang dijalankan secara berkelanjutan.

The trend shown in the graph indicates continuous improvement in the emission intensity from the Company's electricity use, with consistent decreases year over year. Since 2021 until the current reporting period, the Company has cumulatively reduced electricity emission intensity by 32.262 tons CO<sub>2</sub>e. This achievement reflects the effectiveness of electricity consumption control and the strengthening of ongoing energy efficiency practices.

### Aspek Air

#### Penggunaan Air [OJK F8]

Perseroan mengoptimalkan penggunaan air melalui penerapan prinsip 4R (*reduce, reuse, recycle, recovery*) demi efisiensi berkelanjutan.

### Water Aspect

#### Water Usage [OJK F8]

The Company optimizes water usage by implementing the 4R principles (*reduce, reuse, recycle, recovery*) to achieve sustainable efficiency.

Fasilitas pengelolaan air internal berupa *Water Treatment Plant* (WTP) dan *Waste Water Treatment Plant* (WWTP) dioperasikan dengan teknologi mutakhir dan praktik bertanggung jawab, sekaligus berkomitmen memperluas akses sanitasi layak untuk mendukung kebutuhan air bersih bagi pelanggan industri, komersial, residensial, dan komunitas sekitar. WTP menghasilkan air siap konsumsi melalui proses penyaringan canggih yang menangkal mikroorganisme patogen serta kontaminan berbahaya, didistribusikan via pipa modern ke seluruh kawasan industri, komersial, dan hunian Kota Deltamas, memenuhi standar mutu dan keamanan untuk kesejahteraan masyarakat.

Perseroan mengoperasikan WWTP sebagai fasilitas pengolahan limbah cair terpadu untuk memurnikan air bekas penggunaan. Limbah cair diproses secara menyeluruh guna menghilangkan polutan, senyawa organik, nitrogen, dan fosfor, sehingga menjaga integritas kualitas air sambil meminimalkan dampak ekologis air hasil olahan dimanfaatkan untuk irigasi tanaman atau dilepaskan ke sungai dengan kontaminasi minimal.

Selain itu, Perseroan mengoperasikan *Recycle Water Treatment Plant* (RWTP) sebagai bagian dari pengelolaan air terpadu untuk mengolah kembali air limbah menjadi air daur ulang yang layak digunakan untuk kebutuhan *non-potable*, seperti utilitas kawasan dan operasional tenant termasuk *data center* (DC). Penerapan RWTP ini tidak hanya meningkatkan efisiensi penggunaan air, tetapi juga mendukung upaya konservasi sumber daya air serta pengelolaan lingkungan yang berkelanjutan di seluruh kawasan.

Kota Deltamas memulai siklus pengelolaan air dari pengambilan sumber air Sungai Tarum Barat, yang kemudian dimurnikan di WTP sesuai standar Permenkes No. 32 Tahun 2017 untuk menghasilkan air bersih siap pakai. Jaringan pipa canggih mendistribusikan air ini ke pelanggan kawasan industri, komersial, dan residensial, sementara limbah cair terkumpul kembali ke WWTP untuk diolah menjadi air aman yang dapat dialirkan ke sungai dengan kualitas terverifikasi atau disalurkan kepada pelanggan internasional demi mendukung pembangunan ekologi berkelanjutan. Inisiatif ini selaras dengan program *Zero Run Off Water* sesuai PP No. 13 Tahun 2017, didukung pemantauan harian oleh laboratorium internal dan verifikasi bulanan oleh laboratorium independen terhadap kualitas air produksi dan distribusi.

The Company's internal water management facilities include Water Treatment Plants (WTP) and Waste Water Treatment Plants (WWTP), operated with advanced technology and responsible practices. The company is committed to expanding access to adequate sanitation to support clean water needs for industrial, commercial, residential customers, and surrounding communities. The WTP produces potable water through sophisticated filtration processes that eliminate pathogenic microorganisms and harmful contaminants, distributed via modern pipelines throughout Deltamas City's industrial, commercial, and residential areas, meeting quality and safety standards for community well-being.

The Company operates Waste Water Treatment Plants (WWTP) as integrated facilities to treat used wastewater. The wastewater is thoroughly processed to remove pollutants, organic compounds, nitrogen, and phosphorus, maintaining water quality integrity while minimizing ecological impacts. The treated water is used for irrigation or discharged into rivers with minimal contamination.

Additionally, the Company operates a Recycle Water Treatment Plant (RWTP) as part of integrated water management to recycle wastewater into suitable non-potable water for area utilities and tenant operations, including data centers (DC). The implementation of RWTP not only enhances water efficiency but also supports water resource conservation and sustainable environmental management across the area.

Deltamas City sources water from the West Tarum River, which is then purified at the WTP in accordance with Permenkes No. 32 Year 2017 standards to produce ready-to-use clean water. An advanced pipeline network distributes this water to industrial, commercial, and residential customers, while wastewater is collected back to the WWTP for treatment into safe water that can be discharged into rivers with verified quality or supplied to international clients to support sustainable ecological development. This initiative aligns with the Zero Run Off Water program under PP No. 13 Year 2017, supported by daily monitoring by internal laboratories and monthly verification by independent laboratories of the water quality during production and distribution.

Tabel Produksi, Distribusi & Hasil Distribusi Air Bersih

Clean Water Production, Distribution & Distribution Result

| No | Produksi, Distribusi, dan Hasil Distribusi Air Bersih<br>Production, Distribution, and Distribution Results of Clean Water | 2025                                    |                                                            | 2024                                    |                                                            |
|----|----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------|
|    |                                                                                                                            | Jumlah Volume Air<br>Water Volume Total | Rata-rata Bulan Volume Air<br>Average Monthly Water Volume | Jumlah Volume Air<br>Water Volume Total | Rata-rata Bulan Volume Air<br>Average Monthly Water Volume |
| 1  | Air Mentah<br>Raw Water                                                                                                    | 7.526                                   | 684                                                        | 7.428                                   | 619                                                        |
| 2  | Air Bersih<br>Clean Water                                                                                                  | 7.144                                   | 649                                                        | 7.040                                   | 587                                                        |
| 3  | Air yang Didistribusikan<br>Bill Water                                                                                     | 7.482                                   | 680                                                        | 6.833                                   | 569                                                        |

Perseroan berhasil memproduksi 7.144 m<sup>3</sup> air bersih pada tahun 2025 yang didistribusikan terutama ke pelanggan industri (72,35%), diikuti pelanggan komersial (7,95%) dan residensial (7,56%). Air bersih ini juga mendukung operasional fasilitas utama seperti Le Premier Hotel, Kantor Pemasaran Kota Deltamas, *Security, Fire, and Command Center*, Deltamas Sport Center, Club House, Kolam Renang, serta infrastruktur pendukung lainnya dengan total luas lantai bruto 36.254 m<sup>2</sup>. Konsumsi rata-rata mencapai 0,91 m<sup>3</sup> per m<sup>2</sup> luas lantai bruto, mencerminkan efisiensi penggunaan sumber daya air secara keseluruhan.

In 2025, the Company produced 7,144 m<sup>3</sup> of clean water, primarily distributed to industrial customers (72.35%), followed by commercial (7.95%) and residential (7.56%) clients. This clean water also supports the operational needs of key facilities such as Le Premier Hotel, Deltamas City Marketing Office, Security, Fire and Command Center, Deltamas Sport Center, Club House, Swimming Pool, and other supporting infrastructure with a total gross floor area of 36,254 m<sup>2</sup>. The average consumption was 0.91 m<sup>3</sup> per m<sup>2</sup> of gross floor area, reflecting overall efficiency in water resource utilization.

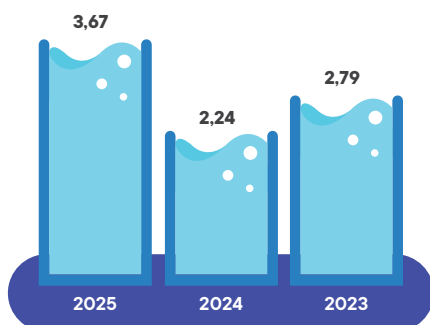




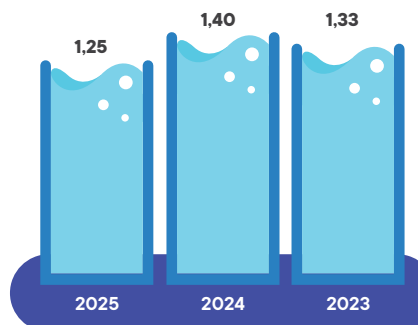
## Pemakaian Air per Luas Lantai Bruto Terokupansi (m<sup>3</sup>/m<sup>2</sup>)

## Water Usage per Occupied GFA (m<sup>3</sup>/m<sup>2</sup>)

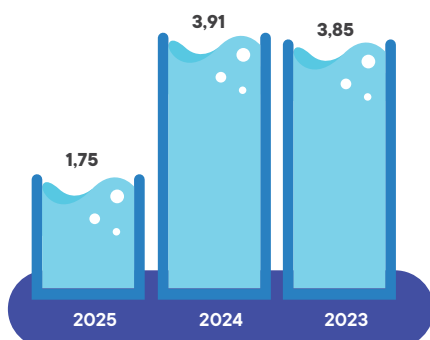
Kantor Pemasaran  
Marketing Office



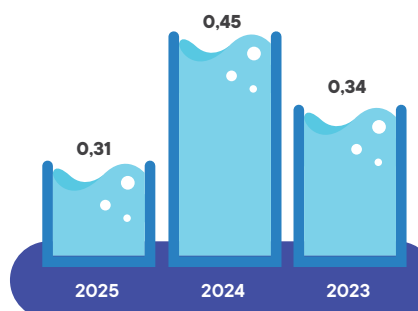
Le Premier Hotel



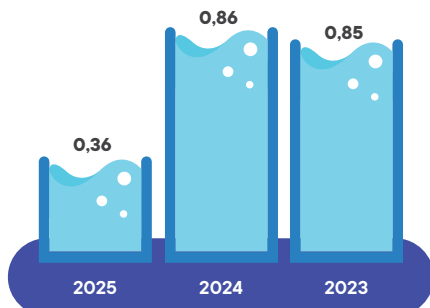
Clubhouse dan Kolam Renang  
Clubhouse and Swimming Pool



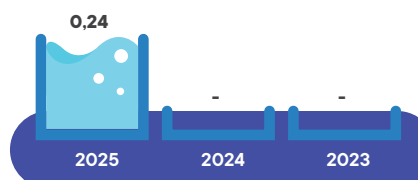
Deltamas Sport Center



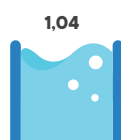
Fasilitas Pendukung  
Supporting Facilities



Security, Fire, and Command Center



Pemakaian air per luas lantai bruto terokupansi (m<sup>3</sup>/m<sup>2</sup>)  
Water consumption per gross occupied floor area (m<sup>3</sup>/m<sup>2</sup>)



## Pengelolaan dan Pengelolaan Limbah [OJK F13] [OJK F14]

### Aspek Limbah dan Efluen

#### Pengelolaan dan Pengelolaan Limbah [OJK F13] [OJK F14]

Limbah yang tidak dikelola dengan tepat dapat menjadi ancaman serius bagi kelestarian lingkungan. Perseroan sebagai entitas bisnis bertanggung jawab, secara teguh mengelola limbah sesuai ketentuan perundang-undangan untuk mencegah pencemaran dan kerusakan ekosistem. Setiap aktivitas operasional diwajibkan *reduce, reuse, recycle*, atau disposal yang aman dan bertanggung jawab. Perseroan secara aktif meminimalkan volume limbah dari operasional kantor melalui perencanaan strategis guna membatasi dampak negatif dari pembuangan, antara lain:

1. Perseroan secara bertahap mengganti lampu berbasis mercury dengan teknologi *Light-Emitting Diode* (LED) guna meminimalkan adanya limbah Bahan Berbahaya dan Beracun (B3). (Secara operasional, Perseroan tidak menghasilkan limbah B3 dalam jumlah signifikan atau secara berkesinambungan).
2. Perseroan mengelola limbah domestik melalui proses daur ulang terpadu, termasuk pengolahan menjadi RDF, kompos, dan pakan maggot, guna mengurangi volume limbah sekaligus menciptakan nilai tambah yang berkelanjutan.
3. Transformasi digital diterapkan melalui pengurangan drastis penggunaan kertas, termasuk konversi surat pesanan cetak menjadi e-SP dan faktur elektronik (e-Invoice). Inisiatif ini menjadi bukti konkret komitmen Perseroan menjalankan operasi berbasis prinsip keberlanjutan lingkungan.
4. Perseroan mengurangi ketergantungan plastik, penyumbang utama masalah lingkungan melalui kampanye penggantian dengan botol minum/*tumbler*, peralatan makan stainless, sedotan metal, *totebag*, serta kotak makan pribadi. Selain itu, pengumpulan rutin sampah plastik untuk didonasikan memperlihatkan peran aktif Perseroan dalam pengelolaan limbah plastik secara berkelanjutan.

## Waste Management and Treatment [OJK F13] [OJK F14]

### Waste and Effluent Aspect

#### Waste Management and Treatment [OJK F13] [OJK F14]

Improper waste management can pose a serious threat to environmental sustainability. As a responsible business entity, the Company diligently manages waste in accordance with applicable regulations to prevent pollution and ecosystem damage. All operational activities are required to implement waste management strategies based on *reduce, reuse, recycle*, or safe disposal approaches. The Company actively minimizes waste volume from office operations through strategic planning to limit negative impacts of waste disposal, including:

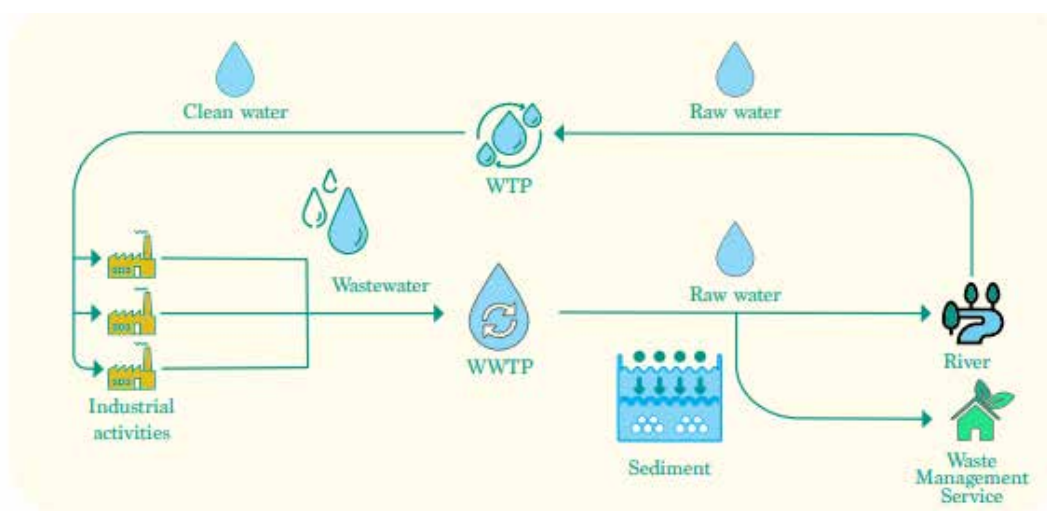
1. The Company gradually replaces mercury-based lamps with LED technology to minimize hazardous and toxic waste (B3). (Operationally, the Company does not produce significant or continuous amounts of B3 waste).
2. The Company manages domestic waste through an integrated recycling process, including converting waste into Refuse-Derived Fuel (RDF), compost, and maggot feed, to reduce waste volume while creating sustainable value.
3. Digital transformation is implemented through a significant reduction in paper usage, including converting printed order letters to e-SP and electronic invoices (e-Invoice). This initiative demonstrates the Company's concrete commitment to operating based on environmental sustainability principles.
4. The Company reduces dependence on plastics, a major environmental issue, through campaigns promoting replacements with water bottles/*tumblers*, stainless utensils, metal straws, *tote bags*, and personal lunch boxes. Additionally, routine collection and donation of plastic waste demonstrate the Company's active role in sustainable plastic waste management.

## Limbah Industri Cair

Perseroan mengoperasikan empat Instalasi Pengolahan Limbah Cair (WWTP) dengan kapasitas melebihi 20.000 m<sup>3</sup>/hari, mengubah limbah cair menjadi air aman yang memenuhi Baku Mutu Lingkungan (BML). Pemantauan pengolahan dilakukan secara ketat sesuai Permen LH No. 03 Tahun 2010, dengan tes laboratorium internal harian dan verifikasi independen bulanan untuk limbah pelanggan industri serta WWTP. Sistem terintegrasi langsung dengan KLHK memungkinkan pelaporan real-time indikator kinerja WWTP, menjaga parameter *Chemical Oxygen Demand* (COD) dan *Biological Oxygen Demand* (BOD) selalu di bawah batas regulasi.

## Industrial Waste Water

The Company operates four Wastewater Treatment Plants (WWTP) with capacities exceeding 20,000 m<sup>3</sup>/day, converting wastewater into environmentally safe water that meets the Environmental Quality Standards (Baku Mutu Lingkungan). Treatment monitoring is conducted strictly in accordance with Ministry of Environment Regulation No. 03/2010, including daily internal laboratory tests and monthly independent verifications for industrial customer effluents and WWTPs. An integrated system connected directly with the Ministry of Environment allows real-time reporting of WWTP performance indicators, ensuring parameters such as Chemical Oxygen Demand (COD) and Biological Oxygen Demand (BOD) remain below regulatory limits.



## Limbah Bahan Beracun Berbahaya (B3)

Lumpur padat B3 hasil pengolahan WWTP dikelola melalui mitra pihak ketiga bersertifikat. Pengelolaan limbah B3 menerapkan protokol ketat untuk mencegah kebocoran bahan kimia atau kontaminan cair yang membahayakan komunitas sekitar. Limbah disimpan sementara di fasilitas khusus setiap WWTP sebelum ditransfer ke penyedia layanan berizin untuk proses pengolahan lanjutan.

## Toxic and Hazardous Waste (B3)

The solid B3 sludge resulting from WWTP treatment is managed through certified third-party partners. The management of B3 waste follows strict protocols to prevent chemical leaks or liquid contaminant spills that could harm surrounding communities. The waste is temporarily stored in designated facilities at each WWTP before being transferred to licensed service providers for further processing.

## Limbah Cair Hotel

Le Premier Hotel di kawasan Kota Deltamas, yang dikelola Perseroan, menghasilkan limbah cair yang telah melalui prapengolahan sesuai standar Baku Mutu Lingkungan Hidup berdasarkan Peraturan Menteri Lingkungan Hidup.

## Hotel Liquid Waste

Le Premier Hotel in the Deltamas area, managed by the Company, produces wastewater that has been pre-treated in accordance with the Environmental Quality Standards set by the Ministry of Environment regulation.

Limbah Rumah Tangga

Perseroan bertanggung jawab mengelola limbah rumah tangga dari pelanggan komersial dan residensial di kawasan. Limbah tersebut dikumpulkan dan diangkut ke Tempat Pembuangan Akhir (TPA) Deltamas untuk pengolahan lanjutan, termasuk melalui proses daur ulang limbah domestik guna mengurangi volume sampah serta meningkatkan nilai guna secara berkelanjutan.

Tumpahan yang Signifikan [OJK F15]

Kegiatan operasional Perseroan pada tahun 2025 tidak terjadi tumpahan limbah.

Limbah dan Efluen yang Dihasilkan

Limbah Industri Cair

Total limbah cair yang diolah melalui WWTP pada tahun 2025 meningkat 48,61% menjadi sebesar 3,11 m³, dari tahun 2024 mencapai sebesar 2,10 juta m³.



Limbah Bahan Beracun Berbahaya (B3)

Hingga akhir 2025, total limbah B3 yang dihasilkan meningkat 17,37% menjadi 213 ton dari tahun 2024 yang mencapai 181 ton.

Domestic Waste

The Company is responsible for managing household waste from commercial and residential customers in the area. The waste is collected and transported to the Deltamas Final Disposal Site (TPA) for further processing, including domestic waste recycling efforts to reduce waste volume and enhance sustainable value. Pemakaian air per luas lantai bruto terokupansi (m3/m2)

Waste and Effluent Generated

Operational activities of PT Puradelta Lestari Tbk do not spills occurred.

Waste and Effluent Generated [OJK F13] [OJK F14]

Industrial Waste Water

The total liquid waste processed through WWTP in 2025 increased by 48.61% to 3.11 m³, from 2024 reaching 2.10 million m³.

Toxic and Hazardous Waste (B3)

By the end of 2025, the total B3 waste produced will increase by 17.37% to 213 tons from 181 tons in 2024.



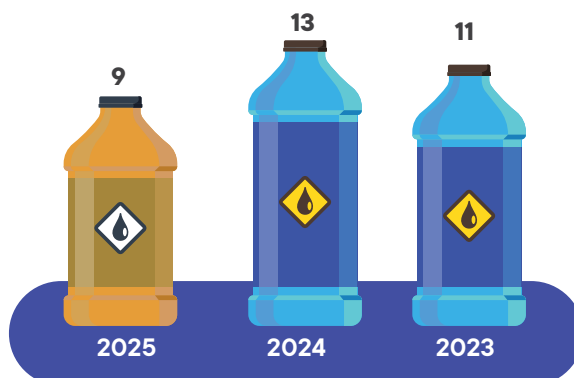
### Limbah Cair Hotel

Volume limbah cair hotel pada tahun 2025 menurun menjadi 9 m<sup>3</sup> secara keseluruhan atau rata-rata 0,75 m<sup>3</sup> per bulan, jika dibandingkan dengan tahun 2024 mencapai 12,98 m<sup>3</sup> atau sekitar 1,1 m<sup>3</sup> per bulan. Kenaikan ini mencerminkan pertumbuhan aktivitas operasional hotel seiring peningkatan okupansi dan layanan.

### Hotel Liquid Waste

The hotel's wastewater volume in 2025 decreased to a total of 9 m<sup>3</sup>, or an average of 0.75 m<sup>3</sup> per month, compared to 12.98 m<sup>3</sup> in 2024, approximately 1.1 m<sup>3</sup> per month. This increase reflects growth in hotel operational activity alongside rising occupancy and service levels.

**Volume Limbah Cair Le Premier (ribuan m<sup>3</sup>)**  
Le Premier Liquid Waste Volume (thousand m<sup>3</sup>)

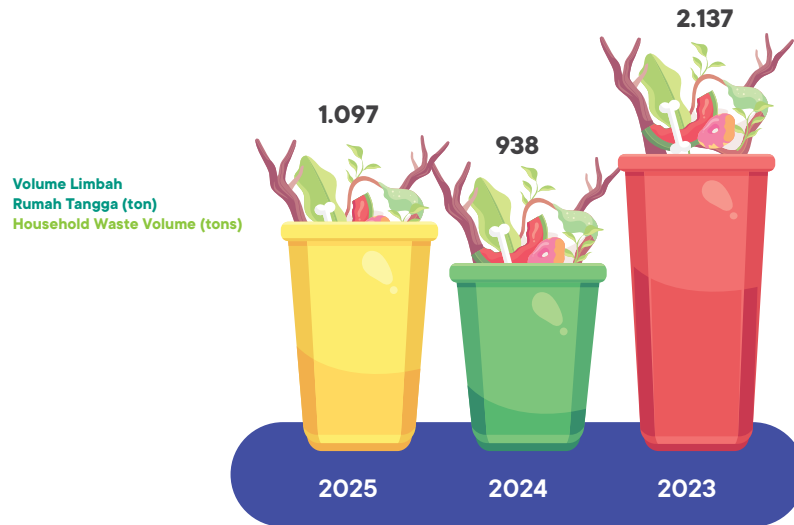


### Limbah Rumah Tangga

Pada 2025, limbah domestik meningkat menjadi 1.097 ton dari 938 ton tahun sebelumnya. Material yang berhasil didaur ulang menjadi RDF, kompos, bahan baku semen dan pakan ternak.

### Domestic Waste

In 2025, domestic waste increased to 1,097 tons from 938 tons the previous year. Materials successfully recycled include refuse-derived fuel (RDF), compost, cement raw materials, and livestock feed.



## Keanekaragaman Hayati

### Dampak Wilayah Operasional yang Dekat atau Berada di Daerah Konservasi atau Memiliki Keanekaragaman Hayati

Perseroan mengutamakan pelestarian keanekaragaman hayati sebagai komitmen strategis untuk menjaga kelestarian *spesies flora-fauna*, keragaman genetik, dan ekosistem alam secara keseluruhan. Meskipun Kota Deltamas mencakup wilayah pemukiman dan industri yang luas, Perseroan terus memantau serta melindungi habitat yang berpotensi terdampak di sekitar kawasan.

Berbagai inisiatif dilakukan untuk mendukung biodiversitas, termasuk penyaluran bantuan Rp27 juta pada 2025 guna penanaman pohon di kawasan industri Deltamas. Perseroan mengajak *tenant* berpartisipasi dalam program lingkungan. Selain itu, pemeliharaan tanaman secara rutin dilakukan dengan memanfaatkan air olahan dari WWTP swakelola Perseroan di seluruh area Kota Deltamas.

## Biodiversity Aspect

### Impact of Operational Areas Near or Located in Conservation Areas or Areas with Biodiversity

The Company prioritizes biodiversity conservation as a strategic commitment to preserve flora and fauna species, genetic diversity, and overall ecosystems. Although Deltamas City encompasses extensive residential and industrial areas, the Company continuously monitors and protects potentially impacted habitats in the surrounding regions.

Various initiatives support biodiversity, including a Rp27 million grant in 2025 for tree planting in the Deltamas industrial area. The Company invites tenants to participate in environmental programs. Additionally, routine plant maintenance is carried out using treated water from the Company's self-managed WWTP across Deltamas City.

| No | Kegiatan yang dilakukan<br>Activities Undertaken                                                                                                       | Tanggal Kegiatan<br>Date of the Activity               | Total Participant<br>Total Participants | Realisasi Budget (Rp)<br>Budget Realization (IDR) |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------|---------------------------------------------------|
| 1  | Pembuatan taman di area terbuka lingkungan sekitar Polsek Cikarang Pusat<br>Development of parks in open spaces around Cikarang Central Police Station | 27 Februari 2025<br>February 27, 2025                  | 1 area                                  | 25.622.000                                        |
| 2  | Penanaman pohon di bantaran kali Cipamingkis<br>Tree planting along Cipamingkis Riverbank                                                              | 19 Juni 2025<br>June 19, 2025                          | 500 pohon<br>500 tress                  | 2.000.000                                         |
| 3  | Bantuan tanaman hias Pohon Pucuk Merah<br>Donation of ornamental plants (Pohon Pucuk Merah)                                                            | 29 September 2025<br>September 29, 2025                | 150 pohon<br>150 tress                  | 6.300.000                                         |
| 4  | Pemanfaatan lahan untuk penanaman jagung di Kawasan Deltamas<br>Land utilization for corn planting in Deltamas Area.                                   | September – Desember 2025<br>September – December 2025 | 25 hektar<br>25 hectares                |                                                   |



### Upaya Konservasi Keanekaragaman Hayati

Perseroan menunjukkan komitmen pelestarian biodiversitas melalui penetapan area terbuka hijau dan fasilitas publik yang mendukung standar hidup berkualitas tinggi. Kawasan ini secara khusus dirancang untuk taman serta ruang terbuka yang mudah diakses masyarakat umum. Fasilitas pembibitan dikelola guna memperkuat program penghijauan berkelanjutan di Kota Deltamas, didukung kolam retensi untuk rekreasi ramah lingkungan dan cadangan air strategis.

Pada 2025, panjang jalur pejalan kaki yang dibangun mencapai 9.846 meter, dengan luas area hijau berkembang menjadi 167.800 m<sup>2</sup> dari 131.930 m<sup>2</sup> pada 2024, serta penanaman pohon meningkat ke 2.058 unit dari 1.856 unit tahun sebelumnya.

### Kepatuhan Lingkungan dan Pengaduan Terkait Lingkungan

Perseroan secara konsisten mematuhi regulasi lingkungan nasional dan internasional melalui pemantauan ketat penggunaan energi, emisi, air, dan limbah operasional di Kota Deltamas. Pengelolaan ini didukung sertifikasi ISO 14001:2015 serta seleksi tenant industri nol polusi, memastikan operasional kawasan industri selaras dengan standar *green development* dan tidak menimbulkan pelanggaran lingkungan sepanjang 2025.

Disamping itu, Perseroan menyediakan saluran pengaduan lingkungan yang transparan melalui kontak langsung, email, dan portal resmi untuk menangani keluhan masyarakat terkait dampak operasional. Sepanjang 2025, tidak tercatat pengaduan lingkungan yang signifikan, mencerminkan efektivitas sistem pengelolaan dan komitmen terhadap pelestarian ekosistem sekitar kawasan. Semua masukan ditindaklanjuti secara cepat untuk menjaga harmoni dengan komunitas lokal.

### Pilar 3: Sustainable Communities

Perseroan berkomitmen untuk membangun “*sustainable communities*” melalui penciptaan nilai bersama, baik bagi masyarakat luas maupun karyawan internal. Komitmen ini diwujudkan melalui pelaksanaan program Tanggung Jawab Sosial dan Lingkungan/*Corporate Social Responsibility* (CSR) yang terarah dan berdampak, meliputi dukungan pada bidang pendidikan, pemberdayaan ekonomi, kesehatan, serta kegiatan sosial kemasyarakatan yang mendorong peningkatan kualitas hidup dan kemandirian komunitas di sekitar wilayah operasional. Di sisi internal, Perseroan juga memperkuat pengelolaan sumber daya manusia melalui program pengembangan kompetensi, peningkatan kesejahteraan, serta penciptaan lingkungan kerja yang inklusif dan produktif. Sinergi antara kontribusi eksternal dan penguatan internal tersebut mencerminkan upaya Perseroan dalam menciptakan ekosistem yang tangguh, inklusif, dan berkelanjutan bagi seluruh pemangku kepentingan.

### Biodiversity Conservation Efforts

The Company demonstrates its commitment to biodiversity conservation through designated green open spaces and public facilities that support high-quality living standards. These areas are specifically designed as accessible parks and open spaces for the public. Nursery facilities are managed to strengthen ongoing urban greening programs in Deltamas City, supported by retention ponds for eco-friendly recreation and strategic water reserves.

In 2025, the total pedestrian pathways constructed reached 9,846 meters. The green area expanded to 167,800 m<sup>2</sup> from 131,930 m<sup>2</sup> in 2024, and tree planting increased to 2,058 units from 1,856 units in the previous year.

### Environmental Compliance and Environmental Complaint Handling

The Company consistently adheres to national and international environmental regulations through stringent monitoring of energy use, emissions, water, and operational waste in Deltamas City. This management system is supported by ISO 14001:2015 certification and selection of zero-pollution industrial tenants, ensuring industrial zone operations align with green development standards and do not result in environmental violations throughout 2025.

Additionally, the Company provides transparent channels for environmental complaints via direct contact, email, and official portals to address community concerns related to operational impacts. Throughout 2025, no significant environmental complaints were recorded, reflecting the effectiveness of the management system and commitment to ecosystem preservation. All feedback is promptly addressed to maintain harmony with the local community.

### Pilar 3: Sustainable Communities

The Company is committed to building “sustainable communities” through creating shared value for the broader society and internal employees. This commitment is realized through targeted and impactful Corporate Social Responsibility (CSR) programs, including support in education, economic empowerment, health, and social activities that improve quality of life and community independence around operational areas. Internally, the Company strengthens human resource management through competency development programs, welfare improvements, and fostering an inclusive, productive work environment. The synergy between external contributions and internal strengthening reflects the Company’s efforts to create a resilient, inclusive, and sustainable ecosystem for all stakeholders.

## Tanggung Jawab Sosial terhadap Masyarakat

[OJK F25]

Perseroan meyakini bahwa pencapaian profit harus selaras dengan pelestarian planet dan kesejahteraan masyarakat (*people*), sehingga keberlanjutan bisnis tidak hanya diukur dari laba, tetapi juga dari dampak positif terhadap lingkungan dan komunitas sekitar. Masyarakat sebagai pemangku kepentingan kunci sangat menentukan kelangsungan operasional, dan sebaliknya, kehadiran Perseroan harus memberikan manfaat nyata bagi mereka.

Perseroan membangun relasi berkelanjutan melalui program *Corporate Social Responsibility* (CSR) yang strategis, memaksimalkan kontribusi positif dari aktivitas bisnis. Inisiatif CSR ini melampaui tanggung jawab sosial, menjadi instrumen untuk memperkuat ikatan dengan komunitas lokal di wilayah operasional.

Program CSR mencakup pengembangan pendidikan, layanan kesehatan, dan pemberdayaan ekonomi masyarakat sekitar, didukung praktik operasional inovatif dan ramah lingkungan. Perseroan memandang keberlanjutan sebagai kewajiban strategis, bukan sekadar target, untuk memastikan pertumbuhan jangka panjang yang inklusif dan berdampak positif.

## Dampak Operasi Perusahaan pada Masyarakat Sekitar

[OJK F23]

Perseroan menyadari bahwa aktivitas operasionalnya menimbulkan dampak beragam, baik positif maupun negatif terhadap komunitas sekitar, sehingga strategi bisnis harus menyeimbangkan profit dengan pertimbangan sosial dan lingkungan. Pendekatan holistik ini memungkinkan kontribusi nyata pada pembangunan berkelanjutan sekaligus menciptakan nilai tambah bagi masyarakat luas.

Untuk meningkatkan kesejahteraan warga di sekitar wilayah operasi, Perseroan mengalokasikan dana signifikan melalui program Tanggung Jawab Sosial dan Lingkungan (TJSL). Respon apresiatif dari masyarakat menjadi indikator kuat keberhasilan program, yang terbukti memberikan manfaat konkret dan berkelanjutan bagi kehidupan mereka.

## Social Responsibility towards the Community

[OJK F25]

The Company believes that profit achievement must align with planetary preservation and community welfare ("People"), so that business sustainability is not only measured by profit but also by positive impacts on the environment and surrounding communities. Society, as a key stakeholder, greatly influences operational continuity, and conversely, the presence of the Company should deliver tangible benefits to them.

The Company builds sustainable relationships through strategic Corporate Social Responsibility (CSR) programs, maximizing positive contributions from business activities. These CSR initiatives go beyond social responsibility, serving as instruments to strengthen bonds with local communities within operational areas.

CSR programs include education development, healthcare services, and economic empowerment of surrounding communities, supported by innovative and environmentally friendly operational practices. The Company views sustainability as a strategic obligation, not merely a target, to ensure inclusive and positive long-term growth.

## Impact of Company Operations on the Surrounding Community

[OJK F23]

The Company recognizes that its operational activities generate various impacts, both positive and negative, on surrounding communities. Therefore, its business strategy must balance profit with social and environmental considerations. This holistic approach enables meaningful contributions to sustainable development while creating added value for society at large.

To enhance the welfare of residents around its operational areas, the Company allocates significant funds through Corporate Social Responsibility (CSR) programs. Positive community responses serve as strong indicators of program success, which has proven to deliver tangible and sustainable benefits to their livelihoods.

| No | Program                                   | Kegiatan yang dilakukan<br>Activity Undertaken                                                                                      | Tanggal Kegiatan<br>Date of Activity  | Total Partisipan<br>Total Participants | Realisasi Budget (Rp)<br>Budget Realization (IDR) |
|----|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------------------|---------------------------------------------------|
| 1  | Sosial kemanusiaan<br>Humanitarian Social | Bantuan asbes untuk korban puting beliung Kec. Tambun Selatan<br>Asbestos aid for victims of the tornado in Tambun Selatan District | 17 Februari 2025<br>February 17, 2025 | 1.000 lembar<br>1,000 sheets           | 75.000.000                                        |
| 2  | Infrastruktur<br>Infrastructure           | Renovasi bangunan pos polisi Cikarang Pusat<br>Renovation of the Cikarang Pusat police post building                                | 20 Februari 2025<br>February 20, 2025 | 1 unit                                 | 14.319.000                                        |

| No | Program                                   | Kegiatan yang dilakukan<br>Activity Undertaken                                                                                                                                               | Tanggal Kegiatan<br>Date of Activity  | Total Partisipan<br>Total Participants  | Realisasi Budget (Rp)<br>Budget Realization (IDR) |
|----|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------|---------------------------------------------------|
| 3  | Lingkungan<br>Environment                 | Pembuatan taman di area terbuka lingkungan sekitar Polsek Cikarang Pusat<br>Creation of a park in the open area surroundings of Cikarang Pusat Police Sector                                 | 27 Februari 2025<br>February 27, 2025 | 1 area                                  | 25.622.000                                        |
| 4  | Sosial kemanusiaan<br>Humanitarian Social | Bantuan logistik warga terdampak banjir Desa Pasirsari & Pasirtanjung<br>Logistic assistance for flood-affected residents of Pasirsari and Pasirtanjung Villages                             | 04 Maret 2025<br>March 04, 2025       | 500 orang<br>500 people                 | 15.000.000                                        |
| 5  | Infrastruktur<br>Infrastructure           | Pembangunan pagar SDN Hegarmukti 01, Kec. Cikarang Pusat<br>Construction of fencing at SDN Hegarmukti 01, Cikarang Pusat District                                                            | 09 Maret 2025<br>March 09, 2025       | 1 sekolah<br>1 school                   | 160.000.000                                       |
| 6  | Sosial kemanusiaan<br>Humanitarian Social | Bantuan paket sembako idul fitri ke masyarakat Kec. Cikarang Pusat, Kec. Bojongmangu, dan Kec. Serang Baru                                                                                   | 26 Maret 2025<br>March 26, 2025       | 200 orang<br>200 people                 | 60.000.000                                        |
| 7  | Infrastruktur<br>Infrastructure           | Bantuan material batu kali untuk warga terdampak tanah yang amblas di Desa Sukamahi<br>Assistance with river stone materials for residents affected by ground subsidence in Sukamahi Village | 27 Maret 2025<br>March 27, 2025       | 4 rit<br>4 trips                        | 9.240.000                                         |
| 8  | Sosial kemanusiaan<br>Humanitarian Social | Pengangkatan ikan-ikan yang mati di Danau Situbinong<br>Removal of dead fish from Situbinong Lake                                                                                            | 28 April - 14 Mei 2025                | 17 hari<br>17 days                      | 3.400.000                                         |
| 9  | Keagamaan<br>Religious                    | Bantuan hewan qurban<br>Assistance with sacrificial animals (Qurban)                                                                                                                         | 05 Juni 2025<br>June 05, 2025         | 7 ekor sapi & kambing<br>7 cows & goats | 290.000.000                                       |
| 10 | Sosial kemanusiaan<br>Humanitarian Social | Bantuan mesin pemotong rumput untuk Desa Hegarmukti<br>Grass cutting machine aid for Hegarmukti Village                                                                                      | 12 Juni 2025<br>June 12, 2025         | 3 buah<br>3 pieces                      | 5.700.000                                         |
| 11 | Lingkungan<br>Environment                 | Penanaman pohon di bantaran kali Cipamingkis<br>Tree planting along the Cipamingkis Riverbank                                                                                                | 19 Juni 2025<br>June 19, 2025         | 500 pohon<br>500 trees                  | 2.000.000                                         |
| 12 | Infrastruktur<br>Infrastructure           | Bantuan material besi untuk pembangunan Masjid Al-Barkah Desa Cicau<br>Iron material aid for the construction of Al-Barkah Mosque in Cicau Village                                           | 20 Juni 2025<br>June 20, 2025         | 1.800 batang<br>1,800 iron bar          | 183.150.000                                       |
| 13 | Sosial kemanusiaan<br>Humanitarian Social | Bantuan pembuatan kaos untuk acara Botram di Kec. Bojongmangu<br>T-shirt production assistance for the Botram event in Bojongmangu District                                                  | 06 Juli 2025<br>July 06, 2025         | 60 stel<br>60 sets                      | 6.000.000                                         |
| 14 | Sosial kemanusiaan<br>Humanitarian Social | Bantuan logistik nasi untuk warga terdampak banjir di Desa Pasirsari<br>Rice logistics assistance for flood-affected residents of Pasirsari Village                                          | 08 Juli 2025<br>July 08, 2025         | 350 bungkus                             | 5.250.000                                         |

| No | Program                                   | Kegiatan yang dilakukan<br>Activity Undertaken                                                                                                                                                         | Tanggal Kegiatan<br>Date of Activity    | Total Partisipan<br>Total Participants | Realisasi Budget (Rp)<br>Budget Realization (IDR) |
|----|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|---------------------------------------------------|
| 15 | Sosial kemanusiaan<br>Humanitarian Social | Bantuan lampu PJU di Kp. Rawa Binong dan Kp. Cimahi<br>Public street lighting (PJU) assistance in Rawa Binong and Cimahi Hamlet                                                                        | 12 Juli 2025<br>July 12, 2025           | 73 titik                               | 280.000.000                                       |
| 16 | Sosial kemanusiaan<br>Humanitarian Social | Bantuan acara Hajat Bumi Situ Binong Desa Hegarmukti<br>Support for the Hajat Bumi event at Situ Binong, Hegarmukti Village                                                                            | 19 Juli 2025<br>July 19, 2025           | -                                      | 10.000.000                                        |
| 17 | Kesehatan<br>Health                       | Kegiatan fogging di Kp. Cimahi Desa Sukamahi<br>Fogging activities in Cimahi Hamlet, Sukamahi Village                                                                                                  | 29 Juli 2025<br>July 29, 2025           | -                                      | 500.000                                           |
| 18 | Sosial kemanusiaan<br>Humanitarian Social | Bantuan acara kegiatan perayaan Agustusan di Kab. Bekasi<br>Support for the August Independence Day celebration event in Bekasi Regency                                                                | 17 Agustus 2025<br>August 17, 2025      | -                                      | 170.945.000                                       |
| 19 | Infrastruktur<br>Infrastructure           | Pembuatan pagar pinggir Danau Situ Binong Desa Hegarmukti<br>Construction of boundary fencing around Situ Binong Lake, Hegarmukti Village                                                              | 21 Agustus 2025<br>August 21, 2025      | 1 lokasi<br>1 location                 | 5.500.000                                         |
| 20 | Keagamaan<br>Religious                    | Bantuan material granit untuk pembangunan Masjid Jami Baiturrohman Desa Sukamahi<br>Granite material assistance for the construction of Masjid Jami Baiturrohman in Sukamahi Village                   | 02 September 2025<br>September 02, 2025 | 150 m                                  | 16.500.000                                        |
| 21 | Keagamaan<br>Religious                    | Bantuan material untuk pembangunan Mushola SMPN1 Cikarang Pusat<br>Material assistance for the construction of a prayer room at SMPN1 Cikarang Pusat                                                   | 04 September 2025<br>September 04, 2025 | 7 jenis barang<br>7 types of goods     | 38.310.000                                        |
| 22 | Sosial kemanusiaan<br>Humanitarian Social | Bantuan material & sewa alat berat untuk korban tanah longsor di Kp. Tembong Desa Sukamahi<br>Material and heavy equipment rental assistance for landslide victims in Tembong Hamlet, Sukamahi Village | 20 September 2025<br>September 20, 2025 | -                                      | 169.300.000                                       |
| 23 | Keagamaan<br>Religious                    | Bantuan material genteng untuk renovasi Mushola As Sanim Desa Hegarmukti<br>Tile material assistance for the renovation of Mushola As Sanim in Hegarmukti Village                                      | 22 September 2025<br>September 22, 2025 | 56 lembar<br>56 sheets                 | 3.000.000                                         |
| 24 | Sosial kemanusiaan<br>Humanitarian Social | Bantuan tanaman hias pucuk merah dan potnya untuk Desa Pasirtanjung<br>Assistance with red tip plant and pots for Pasirtanjung Village                                                                 | 29 September 2025<br>September 29, 2025 | 150 pohon<br>150 trees                 | 6.300.000                                         |
| 25 | Sosial kemanusiaan<br>Humanitarian Social | Donor darah karyawan untuk PMI<br>Employee blood donation for the Indonesian Red Cross (PMI)                                                                                                           | 30 September 2025<br>September 30, 2025 | 100 orang<br>100 people                | 5.000.000                                         |

| No | Program                                   | Kegiatan yang dilakukan<br>Activity Undertaken                                                                                                                            | Tanggal Kegiatan<br>Date of Activity                   | Total Partisipan<br>Total Participants | Realisasi Budget (Rp)<br>Budget Realization (IDR) |
|----|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|----------------------------------------|---------------------------------------------------|
| 26 | Sosial kemanusiaan<br>Humanitarian Social | Bantuan logistik nasi box acara pembukaan TMMD Kodim 0509 Bekasi<br>Logistic assistance of rice boxes for the opening event of TMMD by Kodim 0509 Bekasi                  | 10 Oktober 2025<br>October 10, 2025                    | 300 box<br>300 boxes                   | 6.900.000                                         |
| 27 | Sosial kemanusiaan<br>Humanitarian Social | Bantuan tas sekolah anak SD acara penutupan TMMD Kodim 0509 Bekasi<br>School bag assistance for elementary school children at the TMMD closing event by Kodim 0509 Bekasi | 11 November 2025<br>November 11, 2025                  | 100 buah<br>100 pieces                 | 5.500.000                                         |
| 28 | Lingkungan<br>Environment                 | Pemanfaatan lahan untuk penanaman jagung di kawasan Deltamas<br>Land utilization for corn planting in the Deltamas area                                                   | September – Desember 2025<br>September – December 2025 | 25 hektar<br>25 hectares               | -                                                 |

### Pengaduan Masyarakat [OJK F24]

Program TJSL Perseroan berjalan tanpa menimbulkan dampak negatif apa pun sepanjang tahun 2025, sebagaimana dikonfirmasi oleh tidak adanya keluhan dari masyarakat terkait pelaksanaannya. Fakta ini menggarisbawahi efektivitas pengelolaan program yang tidak hanya memenuhi standar, tetapi juga menjaga harmoni dan kesejahteraan komunitas di sekitar wilayah operasional.

### Pengelolaan Sumber Daya Manusia

Perseroan menempatkan Sumber Daya Manusia berintegritas, berdaya saing, dan berorientasi pada pengembangan diri sebagai aset strategis yang menentukan keberlanjutan kinerja usaha dalam jangka panjang. Untuk mendorong efisiensi operasional sekaligus memperkuat performa perusahaan, Perseroan membangun mekanisme rekrutmen yang terstruktur serta program pengembangan kompetensi yang selaras dengan kebutuhan organisasi. Inisiatif tersebut juga diarahkan untuk membuka jalur pengembangan karier yang jelas dan meningkatkan retensi, sehingga talenta terbaik dapat terus tumbuh dan berkontribusi secara optimal.

### Kesetaraan dan Keberagaman [OJK F18]

Perseroan menjamin kesetaraan kesempatan kerja tanpa memandang suku, agama, ras, gender, atau afiliasi politik. Prinsip ini diterapkan melalui proses rekrutmen yang transparan, berfokus sepenuhnya pada kualifikasi kompetensi dan kebutuhan posisi.

Demografi karyawan berdasarkan gender, pendidikan, usia, dan jenjang jabatan tersaji dalam Profil Perusahaan Laporan Tahunan ini. Sepanjang 2025, tidak tercatat adanya kasus diskriminasi di lingkungan kerja.

### Community Complaints [OJK F24]

Throughout 2025, the Company's CSR programs operated without causing any negative impacts, as confirmed by the absence of community complaints related to their implementation. This underscores the effectiveness of the program management, which not only complies with standards but also maintains harmony and community well-being around the operational areas.

### Human Resource Management

The Company regards integrity-driven, competitive, and self-development-oriented human resources as strategic assets crucial for long-term business sustainability. To promote operational efficiency and strengthen corporate performance, the Company has established a structured recruitment mechanism and competency development programs aligned with organizational needs. These initiatives also aim to create clear career development pathways and enhance retention, ensuring that top talent continues to grow and contribute optimally.

### Equality and Diversity [OJK F18]

The Company guarantees equal employment opportunities regardless of ethnicity, religion, race, gender, or political affiliation. This principle is implemented through transparent recruitment processes that focus entirely on candidates' competencies and the requirements of the position.

Employee demographics by gender, education, age, and position level are detailed in the Company Profile section of this Annual Report. Throughout 2025, no cases of workplace discrimination were recorded.

Karyawan usia produktif mendominasi komposisi dengan 313 orang atau 62% dari total tenaga kerja, sementara lulusan sarjana dan pascasarjana mencapai 190 orang atau 38%. Komposisi ini menggambarkan dedikasi Perseroan membentuk tim yang inklusif, beragam, dan adil di setiap level organisasi.

## Pekerja Lokal

Perseroan secara strategis mengutamakan perekrutan tenaga kerja dari komunitas lokal sebagai bentuk konkret pemberdayaan masyarakat sekitar operasional. Kebijakan ini bertujuan meningkatkan kesejahteraan ekonomi di wilayah sekitar melalui penciptaan lapangan kerja yang memenuhi standar kompetensi Perseroan.

Prioritas penerimaan pekerja lokal menjadi pilar utama strategi pembangunan sosial-ekonomi berkelanjutan. Dengan membuka peluang kerja bagi warga sekitar, Perseroan secara langsung berkontribusi pada peningkatan taraf hidup dan pertumbuhan ekonomi grassroots.

Langkah proaktif ini sejalan dengan komitmen tanggung jawab sosial Perseroan dalam mendorong pembangunan berkelanjutan yang inklusif di seluruh area kerjanya.

## Rekrutmen dan Seleksi

PT Puradelta Lestari menjalankan sistem rekrutmen terstruktur dan menyeluruh untuk memastikan ketersediaan tenaga kerja berkompeten dalam jumlah optimal. Proses ini dirancang inklusif, memberikan akses kesempatan yang setara bagi semua kandidat potensial untuk bergabung dengan tim Perseroan. Pendekatan tersebut menjamin kualitas SDM sekaligus mendukung prinsip keadilan dalam pengembangan sumber daya manusia.

|                                | 2025         |                  |                 | 2024         |                  |                 |
|--------------------------------|--------------|------------------|-----------------|--------------|------------------|-----------------|
|                                | Pria<br>Male | Wanita<br>Female | Jumlah<br>Total | Pria<br>Male | Wanita<br>Female | Jumlah<br>Total |
| Karyawan Baru<br>New Employees | 41           | 17               | 58              | 43           | 10               | 53              |
| Turnover                       | 43           | 14               | 57              | 23           | 7                | 30              |

## Pergantian Karyawan

Pergantian karyawan (*employee turnover*) Perseroan dikelola sebagai bagian dari penguatan ketenagakerjaan, dengan memastikan keberlangsungan kompetensi inti dan stabilitas operasional Perseroan. Dalam mendukung hal tersebut, Perseroan memantau dinamika jumlah karyawan serta kebutuhan organisasi secara berkala agar komposisi SDM tetap selaras dengan arah bisnis dan pengembangan kawasan.

Pada 2025, tingkat *turnover* pegawai Perseroan tercatat sebanyak 57 orang, meningkat dibandingkan dengan tahun sebelumnya

The productive age workforce dominates the composition with 313 employees, or 62% of the total workforce, while bachelor's and postgraduate degree holders number 190, or 38%. This composition reflects the Company's dedication to building an inclusive, diverse, and equitable team at all organizational levels.

## Local Workers

The Company strategically prioritizes recruiting local community members as a tangible form of community empowerment within its operational areas. This policy aims to improve local economic welfare by creating jobs that meet the Company's competency standards.

Prioritizing local employment is a core pillar of the Company's sustainable socio-economic development strategy. By providing job opportunities for nearby residents, the Company directly contributes to improving living standards and grassroots economic growth.

This proactive step aligns with the Company's social responsibility commitment to promote inclusive sustainable development across its operational areas.

## Recruitment and Selection

PT Puradelta Lestari implements a comprehensive and structured recruitment system to ensure the availability of competent workforce in optimal numbers. This process is designed to be inclusive, providing equal access for all potential candidates to join the Company's team. This approach guarantees quality human resources while supporting fairness principles in human resource development.

## Employee Turnover

The Company manages employee turnover as part of its workforce reinforcement, ensuring the continuity of core competencies and operational stability. To support this, the Company regularly monitors staffing dynamics and organizational needs to maintain a human resources composition aligned with business direction and regional development.

In 2025, the employee turnover rate was recorded at 57 employees, a increase from 30 employees in the previous year. Changes in



sebanyak 30 orang. Perubahan kebutuhan tenaga kerja juga dikelola melalui penyesuaian perencanaan SDM berbasis evaluasi organisasi, termasuk pengendalian tingkat pergantian agar tidak mengganggu produktivitas dan kualitas layanan.

#### Tenaga Kerja Anak dan Tenaga Kerja Paksa [OJK F19]

Perseroan menerapkan kebijakan ketat terkait usia minimum karyawan untuk menjamin tidak adanya tenaga kerja anak di seluruh lingkungan operasional. Selain itu, Perseroan melarang segala bentuk kerja paksa, di mana tidak ada karyawan atau pekerja yang dipaksa melayani dengan ancaman hukuman apa pun hanya karena tidak memberikan diri secara sukarela. Kebijakan ini mencerminkan komitmen kuat terhadap standar etika kerja yang manusiawi dan sesuai regulasi.

#### Rasio Upah Dasar [OJK F20]

Perseroan menetapkan kompensasi karyawan berdasarkan pengalaman, tingkat kompetensi, dan pencapaian kinerja individu. Pengeluaran remunerasi selalu sesuai regulasi yang berlaku, dengan besaran di atas Upah Minimum Provinsi (UMP) di wilayah operasional, tanpa diskriminasi gender untuk semua posisi.

Sistem penggajian dirancang dengan parameter jabatan, kapabilitas, dan evaluasi performa bukan faktor jenis kelamin yang dievaluasi berkala untuk menjaga relevansi regulasi dan efektivitas sebagai motivator karyawan. Pendekatan ini menjamin remunerasi yang adil dan setara bagi pria maupun wanita pada jabatan selevel.

#### Rata-rata Remunerasi Bulanan Terendah terhadap Upah Minimum yang Berlaku (%)

Average of Lowest Monthly Remuneration to Applicable Minimum Wage (%)

| 2025 | 2024 |
|------|------|
| 100% | 100% |

#### Kesejahteraan

Karyawan Perseroan memperoleh paket imbal jasa yang menyeluruh, meliputi gaji pokok, ragam tunjangan, insentif/ bonus kinerja, serta hak cuti tahunan. Skema bonus disusun untuk mengapresiasi kontribusi karyawan berdasarkan hasil penilaian selama periode berjalan, dengan besaran yang mempertimbangkan kinerja individu sekaligus kondisi keuangan dan capaian laba Perseroan. Dengan demikian, kompensasi yang diberikan tetap selaras antara prestasi personal dan peran karyawan dalam mendukung keberhasilan Perseroan.

Selain manfaat finansial, Perseroan juga menyediakan dukungan kesejahteraan berupa fasilitas perumahan dan transportasi. Pada aspek kesehatan, Perseroan memberikan perlindungan kesehatan bagi karyawan beserta keluarga inti serta berpartisipasi dalam program BPJS Kesehatan guna memperkuat lingkungan kerja yang berorientasi pada *well-being*. Sementara itu, bagi

workforce needs are managed through adjustments in HR planning based on organizational evaluations, including controlling turnover levels to prevent disruptions to productivity and service quality.

#### Child Labor and Forced Labor [OJK F19]

The Company enforces strict policies regarding minimum employee age to prevent child labor across all operational environments. It also prohibits all forms of forced labor, ensuring that no employee or worker is coerced into service through threats or punishment. This policy reflects a strong commitment to humane and regulatory-compliant labor standards.

#### Basic Wage Ratio [OJK F20]

The Company determines employee compensation based on experience, competency levels, and individual performance achievements. Remuneration expenses comply with applicable regulations and are set above the Provincial Minimum Wage (UMP) in the operational area, with no gender discrimination across all positions.

The payroll system is designed based on job parameters, capabilities, and performance evaluations, not gender. It is periodically reviewed to ensure compliance with regulations and effectiveness as a motivator. This approach guarantees fair and equal remuneration for men and women at the same level.

#### Welfare

Employees receive comprehensive compensation packages, including base salary, various allowances, performance incentives/ bonuses, and annual leave entitlements. Bonus schemes are designed to reward individual contributions based on performance assessments during the period, considering both personal achievements and the Company's financial condition and profit targets. This ensures that compensation aligns with individual performance and their role in supporting the Company's success.

In addition to financial benefits, the Company provides welfare support such as housing and transportation facilities. In health aspects, the Company offers health protection for employees and their immediate families and participates in the BPJS Health program to promote a well-being-oriented work environment. For employees reaching retirement, the Company ensures severance

karyawan yang memasuki masa purnabakti, Perseroan memastikan pemenuhan hak pesangon dan manfaat lain sesuai ketentuan BPJS Ketenagakerjaan.

## Memenuhi Hak Asasi Manusia (HAM) Karyawan

Hak Asasi Manusia (HAM) menjadi landasan utama bagi kebebasan dan hak dasar setiap individu secara universal. Sebagai pelaku bisnis yang bertanggung jawab, Perseroan teguh berkomitmen menghormati dan melindungi hak-hak dasar seluruh karyawan dengan pendekatan yang serius dan konsisten.

Meskipun belum terbentuk serikat pekerja, Perseroan menjamin saluran komunikasi terbuka bagi karyawan untuk menyampaikan aspirasi atau keluhan langsung kepada manajemen, mencerminkan budaya kerja yang transparan dan penuh penghargaan.

## Lingkungan Bekerja yang Layak dan Aman [OJK F21]

Perseroan secara teguh membangun lingkungan kerja yang aman dan layak melalui penerapan prinsip Keselamatan dan Kesehatan Kerja (K3) secara konsisten. Keyakinan Perseroan bahwa lingkungan kerja yang terjamin memungkinkan karyawan menjalankan tugas dengan fokus optimal, bebas dari kekhawatiran kecelakaan kerja atau penyakit akibat pekerjaan, sehingga meningkatkan produktivitas individu dan kinerja perusahaan secara keseluruhan.

Perseroan menerapkan Sistem Manajemen K3 berbasis regulasi nasional dan standar internasional yang berlaku. Sertifikasi ISO 45001:2018 telah diraih sebagai pengakuan atas komitmen pengelolaan kesehatan dan keselamatan kerja yang terstruktur.

Proses dimulai dengan identifikasi bahaya di setiap aktivitas dan area kerja, diikuti penilaian risiko berdasarkan probabilitas serta tingkat keparahan potensial. Hasilnya didokumentasikan dalam Identifikasi Bahaya dan Penilaian Risiko (IBPR) sebagai dasar perencanaan mitigasi untuk meminimalkan risiko kecelakaan atau *Occupational Illness*.

## Kinerja K3

Perseroan secara proaktif menyiapkan peralatan tanggap darurat lengkap di seluruh area operasional sebagai bagian dari kesiapsiagaan menghadapi situasi kritis dan target *zero accident*. Panduan komprehensif Keselamatan, Kesehatan Kerja, dan Lingkungan (K3L) diterapkan, dengan keyakinan bahwa lingkungan kerja yang aman dan sehat secara signifikan meningkatkan produktivitas dan performa karyawan.

Pelatihan internal K3 dilaksanakan secara rutin untuk memastikan pemahaman dan penerapan yang merata di kalangan karyawan. Fokus tidak hanya pada aspek fisik-teknis, tetapi juga pembentukan kesadaran serta budaya keselamatan yang menjadikan setiap individu bertanggung jawab atas *zero accident*.

pay and other benefits in accordance with BPJS Employment regulations.

## Fulfilling the Human Rights of Employees

Human Rights (HR) serve as the fundamental basis for universal freedoms and basic rights of every individual. As a responsible business actor, the Company is committed to respecting and protecting the fundamental rights of all employees through a serious and consistent approach.

Although labor unions have not yet been established, the Company guarantees open communication channels for employees to voice aspirations or complaints directly to management, reflecting a transparent and respectful work culture.

## Decent and Safe Working Environment [OJK F21]

The Company steadfastly commits to creating a safe and decent working environment by consistently implementing Occupational Safety and Health (OSH) principles. The belief is that a secure work environment enables employees to perform their tasks with optimal focus, free from concerns about workplace accidents or occupational illnesses, thereby enhancing individual productivity and overall company performance.

The Company applies an OSH Management System based on national regulations and applicable international standards. Achieving ISO 45001:2018 certification serves as recognition of its structured approach to occupational health and safety management.

The process begins with hazard identification in all activities and work areas, followed by risk assessment based on probability and potential severity. The results are documented in the Hazard Identification and Risk Assessment (HIRA) as the basis for mitigation planning to minimize accident or occupational illness risks.

## OSH Performance

The Company proactively prepares complete emergency response equipment across all operational areas as part of readiness to handle critical situations and achieve zero accidents. A comprehensive Occupational Safety, Health, and Environment (OSH&E) guideline is implemented, based on the conviction that a safe and healthy work environment significantly boosts employee productivity and performance.

Internal OSH training is conducted regularly to ensure uniform understanding and implementation among employees. The focus extends beyond technical aspects to fostering awareness and safety culture, making each individual responsible for zero accidents.

Langkah konkret ini memperkuat komitmen Perseroan mempertahankan pencapaian bebas kecelakaan sebagai standar operasional utama di setiap aktivitas.

#### Pilar 4: Educational Patronage

Perseroan menempatkan “*educational patronage*” sebagai bagian integral dari strategi keberlanjutan dengan berfokus pada pengembangan kompetensi sumber daya manusia (SDM) secara berkelanjutan serta peningkatan akses pendidikan bagi masyarakat. Di lingkungan internal, Perseroan menyelenggarakan berbagai program pelatihan, sertifikasi profesional, pengembangan kepemimpinan, dan peningkatan keterampilan teknis maupun digital guna memperkuat kapabilitas dan daya saing karyawan sejalan dengan kebutuhan bisnis yang dinamis. Sementara itu, melalui inisiatif Tanggung Jawab Sosial dan Lingkungan (TJSL) di bidang pendidikan, Perseroan berkontribusi terhadap masyarakat melalui program beasiswa, dukungan sarana dan prasarana pendidikan, kegiatan literasi, serta kolaborasi dengan institusi pendidikan untuk mendorong pemerataan kualitas pembelajaran. Pendekatan ini mencerminkan komitmen Perseroan dalam membangun ekosistem pendidikan yang inklusif, berkelanjutan, dan berdampak jangka panjang bagi generasi mendatang.

#### Program Pendidikan dan Pelatihan [OJK F22]

Perseroan menjadikan pendidikan dan pelatihan sebagai pilar strategis untuk meningkatkan kualitas SDM, yang secara langsung mendukung kemajuan organisasi jangka panjang. Program-program ini mendorong partisipasi karyawan dalam kegiatan pengembangan kompetensi bertema keberlanjutan, termasuk perolehan sertifikasi relevan dan peningkatan kualifikasi profesional, sehingga membentuk tim yang kompetitif dan siap bersaing.

Berbagai inisiatif pendidikan dan pelatihan dirancang untuk memajukan kemampuan individu, efektivitas operasional, serta produktivitas secara keseluruhan, sekaligus membuka peluang karier yang lebih luas. Pada 2025, program mencakup sertifikasi, seminar, lokakarya, dan pelatihan keterampilan dengan total anggaran Rp93,60 juta, tercermin dari rata-rata 5,11 jam pelatihan per karyawan.

Investasi ini tidak hanya memperkuat kapabilitas SDM, tetapi juga memastikan kontribusi berkelanjutan terhadap pertumbuhan Perseroan melalui tenaga kerja yang terampil dan termotivasi.

These concrete steps reinforce the Company's commitment to maintaining a zero-accident achievement as the primary operational standard across all activities.

#### Pilar 4: Educational Patronage

The Company incorporates “*educational patronage*” as an integral part of its sustainability strategy, focusing on continuous human resource development and increasing access to education for the community. Internally, the Company conducts various training programs, professional certifications, leadership development, and enhancement of technical and digital skills to strengthen employee capabilities and competitiveness aligned with the dynamic business environment. Through its Social and Environmental Responsibility (TJSL) initiatives in education, the Company contributes to society via scholarship programs, support for educational infrastructure, literacy activities, and collaborations with educational institutions to promote equitable quality education. This approach reflects the Company's commitment to building an inclusive, sustainable educational ecosystem with long-term impacts for future generations.

#### Education and Training Program [OJK F22]

The Company positions education and training as strategic pillars to enhance human resource quality, directly supporting the long-term organizational progress. These programs encourage employee participation in competency development activities related to sustainability, including obtaining relevant certifications and enhancing professional qualifications, to build a competitive and ready workforce.

Various education and training initiatives are designed to advance individual capabilities, operational efficiency, and overall productivity, while also opening broader career opportunities. In 2025, the program included certifications, seminars, workshops, and skills training with a total budget of IDR 93.60 million, reflecting an average of 5.11 training hours per employee.

This investment not only strengthens HR capabilities but also ensures sustainable contributions to the Company's growth through a skilled and motivated workforce.

**Tabel Pelatihan dan Pendidikan Karyawan**

Table of Employee Training and Education

| Status                                                                                                        | 2025         |                  |                 |
|---------------------------------------------------------------------------------------------------------------|--------------|------------------|-----------------|
|                                                                                                               | Pria<br>Male | Wanita<br>Female | Jumlah<br>Total |
| Jumlah Jam Pelatihan<br>Total Training Hours                                                                  | 1.976        | 606              | 3,582           |
| Rata-rata Jumlah Jam Pelatihan per Peserta/ Tahun (Jam)<br>Average Hours of Training per Employee/Year (Hour) | 4.84         | 6,35             | 5,11            |
| Investasi Pelatihan & Pengembangan (Rp Juta)<br>Training & Development Investment (Rp Billion)                | 52,00        | 41,60            | 93,60           |

**Tabel Pelatihan Karyawan**

Table of Employee Training

| No | Pelatihan<br>Training                                                                                                                                                                                                                                                                                                     | Penyelenggara<br>Organizer                                  | Tanggal<br>Date                     | Jumlah Peserta<br>Number of<br>Participants |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------|---------------------------------------------|
| 1  | Exclusive Webinar Coretax Series #10<br>Mengupas Tuntas Per.01 Tahun 2025<br>Petunjuk Pembuatan Faktur Pajak<br>Exclusive Webinar Core Tax Series #10:<br>Comprehensive Review Of Per.01 Year 2025<br>And Tax Invoice Preparation Guidelines                                                                              | Pajak Ekspres                                               | 06 Januari 2025<br>January 06, 2025 | 3                                           |
| 2  | Sosialisasi Pemilihan Sub Kategori Pada<br>Aplikasi Eworkflow Terkait Purchase<br>Requisition<br>Socialization On Subcategory Selection In<br>E-Workflow Application Related To Purchase<br>Requisition                                                                                                                   | Internal                                                    | 07 Januari 2025<br>January 07, 2025 | 12                                          |
| 3  | Webinar Fire Safety Management<br>Fire Safety Management Webinar                                                                                                                                                                                                                                                          | 3S Learning Center                                          | 10 Januari 2025<br>January 10, 2025 | 1                                           |
| 4  | Sumber Air Baku Untuk WTP Dan<br>WTP Recycled Serta Training Program<br>Pengoperasiannya (Training Program WTP<br>Recycled Cap 8000m <sup>3</sup> / Day)<br>Raw Water Sources For WTP And Recycled<br>WTP, Along With Operational Training<br>Program (Recycled Wtp Training Program<br>Capacity 8000m <sup>3</sup> /Day) | Internal                                                    | 10 Januari 2025<br>January 10, 2025 | 16                                          |
| 5  | sosialisasi E-Workflow Direct Vendor<br>Appoitment Via Zoom<br>E-Workflow Direct Vendor Appointment<br>Socialization Via Zoom                                                                                                                                                                                             | Internal                                                    | 17 Januari 2025<br>January 17, 2025 | 14                                          |
| 6  | Pengenalan Dan Penjelasan Cara<br>Pengoperasian Alat Survey Gnss Trimble R45<br>Dan R580<br>Introduction And Explanation Of Operations<br>For Gnss Survey Equipment Trimble R45 And<br>R580                                                                                                                               | T GPSLANDS INDOSOLUTIONS                                    | 22 Januari 2025<br>January 22, 2025 | 8                                           |
| 7  | Pengenalan Dan Pemahaman Atas Penerapan<br>Pmk 131 Tahun 2024<br>Introduction And Understanding Of The<br>Implementation Of Pmk 131 Of 2024                                                                                                                                                                               | Asosiasi Emiten Indonesia<br>Indonesian Issuers Association | 22 Januari 2025<br>January 22, 2025 | 2                                           |
| 8  | Product Knowledge Commercial Rent<br>(Showroom)                                                                                                                                                                                                                                                                           | Internal                                                    | 22 Januari 2025<br>January 22, 2025 | 19                                          |

| No | Pelatihan<br>Training                                                                                                                                                                                                                        | Penyelenggara<br>Organizer                                                                                                              | Tanggal<br>Date                               | Jumlah Peserta<br>Number of<br>Participants |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------|
| 9  | POJK Nomor 15 Tahun 2022 & POJK Nomor 29 Tahun 2023: Terkait Aksi Korporasi OJK Regulation No. 15 of 2022 & OJK Regulation No. 29 of 2023: Regarding Corporate Actions                                                                       | Komite Kajian Hukum Pasar Modal & GCG AEI<br>Capital Market Law & GCG Review Committee, AEI (Indonesian Securities Issuers Association) | 23 Januari 2025<br>January 23, 2025           | 2                                           |
| 10 | Klinik Pajak Sci Penerapan Aturan Ppn Tarif Baru + Teknik Penggunaan Coretax<br>Sci Tax Clinic: Implementation Of New Vat Rate Regulations + Techniques For Using Coretax                                                                    | Supply Chain Indonesia                                                                                                                  | 23 Januari 2025<br>January 23, 2025           | 2                                           |
| 11 | Perawatan Kendaraan, Kesopanan, Etika, Kebersihan, Komunikasi Dan Kerapihan Seragam (Pembinaan Tata Tertib Pengemudi)<br>Vehicle Maintenance, Courtesy, Ethics, Cleanliness, Communication, And Uniform Discipline (Driver Conduct Training) | Internal                                                                                                                                | 03 Februari 2025<br>January 3, 2025           | 18                                          |
| 12 | Pengoperasian Dan Perawatan Ac Vrv Daikin<br>Vrv Daikin Air Conditioner Operation And Maintenance                                                                                                                                            | PT Daikin Air Conditioner                                                                                                               | 04 Februari 2025<br>January 04, 2025          | 13                                          |
| 13 | M & A Auction Tactics And Financing A M & A Bid, Financing A M & A Bid And International Capital Market Offerings<br>M&A Auction Tactics And Financing, International Capital Market Offerings                                               | Latham & Watkins LLP                                                                                                                    | 04 Februari 2025<br>February 04, 2025         | 3                                           |
| 14 | Sosialisasi Pojk No. 45 Tahun 2024 Tentang Pengembangan Dan Penguatan Emiten Dan Perusahaan Publik<br>Pojk No. 45 Of 2024 On The Development And Strengthening Of Public Offerings And Public Companies                                      | OJK<br>Financial Services Authority                                                                                                     | 06 Februari 2025<br>February 06, 2025         | 2                                           |
| 15 | Training & Workshop Troubleshooting Das Solusi Untuk Heat Pump<br>Troubleshooting Solutions For Heat Pump: Training & Workshop                                                                                                               | DVS & ACE CIKASIWARTA                                                                                                                   | 08 Februari 2025<br>February 08, 2025         | 2                                           |
| 16 | Workshop Pengukuran Dan Analisa Produktivitas Bagi Tenaga Kerja Di Perusahaan<br>Workshop On Measuring And Analyzing Workforce Productivity In Companies                                                                                     | Disnaker<br>Department of Manpower / Labor Office                                                                                       | 10 – 12 Februari 2025<br>February 10–12, 2025 | 1                                           |
| 17 | Penanganan Orthopedi Dan Bedah Syaraf Pada Kecelakaan Kerja<br>Handling Orthopedic And Neurosurgery Cases In Work Accidents                                                                                                                  | RS Mitra Keluarga Deltamas<br>Mitra Keluarga Deltamas Hospital                                                                          | 12 Februari 2025<br>February 12, 2025         | 2                                           |
| 18 | Penggunaan Microsoft Office 3659<br>Microsoft Office 365 Usage                                                                                                                                                                               | Internal                                                                                                                                | 12 Februari 2025<br>February 12, 2025         | 9                                           |
| 19 | Sosialisasi Perizinan Berusaha Dan Rkl-Rpl Rinci Untuk Pengelola Kawasan Industri<br>Socialization On Business Licensing And Detailed Rkl-Rpl For Industrial Zone Managers                                                                   |                                                                                                                                         | 13 Februari 2025<br>February 13, 2025         | 3                                           |
| 20 | Penguatan Kapasitas Sumber Daya Manusia Mendukung Penerapan Smk3 Untuk Meningkatkan Produktivitas<br>Strengthening Human Resource Capacity To Support Smk3 Implementation For Productivity Improvement                                       | MBS & 3M                                                                                                                                | 13 Februari 2025<br>February 13, 2025         | 3                                           |
| 21 | Update Coretax : Regulasi Dan Teknis Coretax Exclusive Webinar Coretax Series #11<br>Coretax Update: Regulations And Technical Aspects - Exclusive Coretax Series Webinar #11                                                                | Pajak Ekspres                                                                                                                           | 14 Februari 2025<br>February 14, 2025         | 1                                           |

| No | Pelatihan<br>Training                                                                                                                                                                                                                               | Penyelenggara<br>Organizer                                                       | Tanggal<br>Date                               | Jumlah Peserta<br>Number of<br>Participants |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------|
| 22 | Esg Disclosures : Why And How Should Companies Identify Nature-Related Risks & Opportunities?<br>Esg Disclosures: Why And How Should Companies Identify Nature-Related Risks & Opportunities?                                                       | IDX                                                                              | 18 Februari 2025<br>February 18, 2025         | 2                                           |
| 23 | Optimalisasi Pengelolaan Pajak Karyawan - Strategi Efektif Pemanfaatan Coretax Pph Pasal 21<br>Optimization Of Employee Tax Management - Effective Strategies For Utilizing Coretax Pph Article 21                                                  | IDX                                                                              | 19 – 20 Februari 2025<br>February 19–20, 2025 | 1                                           |
| 24 | Pelatihan Pertolongan Pertama Pada Kecelakaan<br>First Aid Training For Accidents                                                                                                                                                                   | PMI<br>Indonesian Red Cross Society                                              | 24 Februari 2025<br>February 24, 2025         | 9                                           |
| 25 | Webinar Melaksanakan Manajemen Tanggap Darurat<br>Webinar On Emergency Response Management                                                                                                                                                          | 3S Learning Center                                                               | 25 Februari 2025<br>February 25, 2025         | 18                                          |
| 26 | Training Pengenalan Dasar Tentang Aplikasi Monday.com<br>Basic Introduction Training On The Monday.com Application                                                                                                                                  | Slamet Suryadi?                                                                  | 25 Februari 2025<br>February 25, 2025         | 15                                          |
| 27 | Training Digital Marketing: Google Ads Dan Website<br>Digital Marketing Training: Google Ads And Website                                                                                                                                            | MySkill                                                                          | 26 - 27 Februari 2025<br>February 26–27, 2025 | 1                                           |
| 28 | The Engaging Workplace Culture - Building A Positive Earning & Learning Environment<br>The Engaging Workplace Culture: Building A Positive Earning & Learning Environment                                                                           | PQM Consultant                                                                   | 26 Februari 2025<br>February 26, 2025         | 1                                           |
| 29 | Webinar "From Plans To Performance : Aligning Kpis With Your Business Goals"<br>Webinar: From Plans To Performance – Aligning Kpis With Business Goals                                                                                              | PQM Consultant                                                                   | 28 Februari 2025<br>February 28, 2025         | 2                                           |
| 30 | Pengetahuan Segitiga Api Dan Cara Menggunakan Apar Dan Pemadaman Api<br>Knowledge Of Fire Triangle And How To Use Fire Extinguishers (Apar) And Fire Suppression                                                                                    | Internal                                                                         | 28 Februari 2025<br>February 28, 2025         | 11                                          |
| 31 | Sosialisasi Pengisian Spt Tahun 2024 Melalui Djp Online<br>Socialization On 2024 Tax Return Filing Via Djp Online                                                                                                                                   | Internal                                                                         | 13 Maret 2025<br>March 13, 2025               | 36                                          |
| 32 | Training Pengecekan Amonia Pada Stp<br>Ammonia Inspection Training At Wastewater Treatment Plant (Stp)                                                                                                                                              | Internal                                                                         | 21 Maret 2025<br>March 21, 2025               | 5                                           |
| 33 | Cascading Kpi Target 2025 Department Finance, Accounting, Legal, Sda, Investor Relations & Corporate Sustainability<br>Cascading Kpi Targets 2025 For Finance, Accounting, Legal, Sda, Investor Relations, And Corporate Sustainability Departments | Internal                                                                         | 11 April 2025<br>April 11, 2025               | 16                                          |
| 34 | Workshop On Gender Mainstreaming In Eco-Industrial Parks                                                                                                                                                                                            | Kementrian Perindustrian RI<br>Ministry of Industry of the Republic of Indonesia | 14 April 2025<br>April 14, 2025               | 3                                           |

| No | Pelatihan<br>Training                                                                                                                                                                                                             | Penyelenggara<br>Organizer                                                        | Tanggal<br>Date                                 | Jumlah Peserta<br>Number of<br>Participants |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------|---------------------------------------------|
| 35 | Cascading Kpi Target 2025 Dept. Trm, Qs, Permit, Urban Planning, Infrastructure Constructions, Building<br>Cascading Kpi Targets 2025 For Trm, Qs, Permits, Urban Planning, Infrastructure Construction, And Building Departments | Internal                                                                          | 15 April 2025<br>April 15, 2025                 | 25                                          |
| 36 | Cascading Kpi Target 2025 Dept. Iem, Rem, Ecm, Scr, Facility & Utility<br>Cascading Kpi Targets 2025 For Iem, Rem, Ecm, Scr, Facility & Utility Departments                                                                       | Internal                                                                          | 15 April 2025<br>April 15, 2025                 | 25                                          |
| 37 | Webinar Online Pelaporan Spt Tahunan Badan : Perspektif Kepatuhan Hukum Pajak<br>Online Webinar On Corporate Annual Tax Return Reporting: A Legal Compliance Perspective                                                          | PKPPI                                                                             | 16 April 2025<br>April 16, 2025                 | 1                                           |
| 38 | Fire Safety Training And Drill                                                                                                                                                                                                    | Internal                                                                          | 22 – 25 April 2025<br>April 22 – 25, 2025       | 21                                          |
| 39 | Cascading Kpi Target 2025 Dept. Pa & Secretary, Administration Staff<br>Cascading Kpi Targets 2025 For Pa & Secretary Department And Administrative Staff                                                                         | Internal                                                                          | 23 April 2025<br>April 23, 2025                 | 27                                          |
| 40 | Sosialisasi Pencegahan Pencemaran Udara, Pelatihan Pelaporan Ppu (Simpel)<br>Socialization On Air Pollution Prevention And Ppu Reporting Training (Simple)                                                                        | DINAS LINGKUNGAN HIDUP<br>KABUPATEN BEKASI<br>Bekasi Regency Environmental Office | 23 April 2025<br>April 23, 2025                 | 2                                           |
| 41 | Fire Safety Training & Drill                                                                                                                                                                                                      | Internal                                                                          | 24 April – 2 Mei 2025<br>April 24 – May 2, 2025 | 37                                          |
| 42 | Sosialisasi Cara Menggunakan Alat Pemadam Api Ringan (Apar) Dan Praktek Cara Penggunaan Alat Pemadam Api Ringan (Apar)<br>Socialization And Practical Training On Using Light Fire Extinguishers (Apar)                           | Internal                                                                          | 25 April 2025<br>April 25, 2025                 | 16                                          |
| 43 | Presentasi Terkait Penanggung Jawab Operasional Pengolahan Air Limbah<br>Presentation On Operational Responsibilities In Wastewater Treatment                                                                                     | Internal                                                                          | 30 April 2025<br>April 30, 2025                 | 28                                          |
| 44 | Undangan Kegiatan Forum Industri Hijau Nasional<br>Invitation To The National Green Industry Forum Event                                                                                                                          |                                                                                   | 20 Mei 2025<br>May 20, 2025                     | 2                                           |
| 45 | Gri Financial Services (Banking, Insurance & Capital Market) Sector Standards : Exposure Draft<br>Gri Sector Standards For Financial Services (Banking, Insurance & Capital Markets): Exposure Draft                              | IDX                                                                               | 20 Mei 2025<br>May 20, 2025                     | 2                                           |
| 46 | Processing And Analyzing Complex Data With Microsoft Power Bi                                                                                                                                                                     | PQM Consultant                                                                    | 21 Mei 2025<br>May 21, 2025                     | 1                                           |
| 47 | Penggunaan, Pengoperasian, Dan Evakuasi Lift<br>Lift Usage, Operation, And Evacuation                                                                                                                                             | PT Mitsubishi Electric                                                            | 22 Mei 2025<br>May 22, 2025                     | 11                                          |
| 48 | Employee Fraud Awarness<br>Employee Fraud Awareness                                                                                                                                                                               | Internal                                                                          | 22 Mei 2025<br>May 22, 2025                     | 29                                          |



| No | Pelatihan<br>Training                                                                                                                                                                                                                                                     | Penyelenggara<br>Organizer                                                                                                                                       | Tanggal<br>Date               | Jumlah Peserta<br>Number of<br>Participants |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------------------|
| 49 | Cara Pengoperasian Gps Gnss Trimble R580<br>Operating Procedures For Gps Gnss Trimble R580                                                                                                                                                                                | PT. GPS LINE INDOSOLUTIONS                                                                                                                                       | 26 Mei 2025<br>May 26, 2025   | 8                                           |
| 50 | Public Private Dialogue Series : Internal Audit<br>And The Fight Against Corruption                                                                                                                                                                                       | ICGN                                                                                                                                                             | 27 Mei 2025<br>May 27, 2025   | 2                                           |
| 51 | Eco Industrial Park Implementation                                                                                                                                                                                                                                        | UNIDO & KEMENTERIAN INDUSTRI<br>UNIDO & Ministry of Industry                                                                                                     | 28 Mei 2025<br>May 28, 2025   | 1                                           |
| 52 | Training Make Up Room<br>Makeup Room Training                                                                                                                                                                                                                             | Internal                                                                                                                                                         | 18 Juni 2025<br>June 18, 2025 | 13                                          |
| 53 | Webinar Terc Tax Update : Kupas Tuntas Per-<br>11/Pj/2025<br>Terc Tax Update Webinar: Comprehensive<br>Review Of Per-11/Pj/2025                                                                                                                                           | LPEM FEB UI<br>LPEM FEB UI (Indonesian Institute<br>for Economic and Financial<br>Development, Faculty of Economics<br>and Business, University of<br>Indonesia) | 26 Juni 2025<br>June 26, 2025 | 1                                           |
| 54 | Persiapan Rekonsiliasi Pph Pasal 21, 23, 26<br>Dan 4 Ayat (2)<br>Preparation For Reconciliation Of Pph Articles<br>21, 23, 26, And 4 Paragraph (2)                                                                                                                        | DDTC Academy                                                                                                                                                     | 26 Juni 2025<br>June 26, 2025 | 13                                          |
| 55 | High Impact People Development Program:<br>The Pqm Framework For Turning People Into<br>Productivity<br>High Impact People Development Program:<br>The Pqm Framework For Enhancing<br>Productivity                                                                        | PQM Consultant                                                                                                                                                   | 26 Juni 2025<br>June 26, 2025 | 1                                           |
| 56 | Pengoperasian Alat Survey Gnss Trimble<br>R580. Sesi 2 Praktik Metode Survey Ntrip Dan<br>Site Calibration, Rtk, Rtk Radio, Rtk Ntrip<br>Gnss Trimble R580 Survey Equipment<br>Operation: Session 2 - Ntrip Survey Method,<br>Site Calibration, Rtk, Rtk Radio, Ntrip Rtk | PT. GPS LANDS INDOSOLUTIONS                                                                                                                                      | 30 Juni 2025<br>June 30, 2025 | 7                                           |
| 57 | Penanggung Jawab Operasional Pengolahan<br>Air Limbah (Popal)<br>Operational Responsible Person For<br>Wastewater Treatment (Popal)                                                                                                                                       | PT INTEGRA SYSTEM INDONESIA                                                                                                                                      | 10 Juli 2025<br>July 10, 2025 | 1                                           |
| 58 | Pelatihan Dan Sertifikasi Penanggung Jawab<br>Pengendalian Pencemaran Air (Pppa)<br>Training And Certification For Water Pollution<br>Control Responsible Person (Pppa)                                                                                                   | Syslab                                                                                                                                                           | 11 Juli 2025<br>July 11, 2025 | 1                                           |
| 59 | Kinerja Karyawan<br>Employee Performance                                                                                                                                                                                                                                  | Internal                                                                                                                                                         | 14 Juli 2025<br>July 14, 2025 | 8                                           |
| 60 | Pembahasan Peraturan Baru Terkait Properti<br>Developer<br>Discussion On New Regulations Pertaining To<br>Property Developers                                                                                                                                             | KASTURI DJULI, SH., SE., CPN. (PT<br>KASTURI DJULI CORPORA)                                                                                                      | 24 Juli 2025<br>July 24, 2025 | 3                                           |
| 61 | Pemahaman Tahapan & Metode Pelaksanaan<br>Untuk Meningkatkan Produktivitas Mutu Dan<br>Pekerjaan<br>Understanding Stages & Methods Of<br>Implementation To Improve Quality And Work<br>Productivity                                                                       | Internal                                                                                                                                                         | 28 Juli 2025<br>July 28, 2025 | 7                                           |
| 62 | Laporan Outstanding Ipl<br>Outstanding Ipl Report                                                                                                                                                                                                                         | Internal                                                                                                                                                         | 30 Juli 2025<br>July 30, 2025 | 3                                           |
| 63 | Webinar Penerapan Dan Pemahaman Pojk No.<br>14 Tahun 2025<br>Pojk No. 14/2025 Implementation And<br>Understanding Webinar                                                                                                                                                 | OJK<br>Financial Services Authority                                                                                                                              | 31 Juli 2025<br>July 31, 2025 | 2                                           |

| No | Pelatihan<br>Training                                                                                                                                                                                                                            | Penyelenggara<br>Organizer                  | Tanggal<br>Date                                 | Jumlah Peserta<br>Number of<br>Participants |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------|---------------------------------------------|
| 64 | Mengenai Iso 14064: Standar Pengukuran, Pelaporan, Dan Validasi / Verifikasi Emisi Gas Rumah Kaca<br>Introduction To Iso 14064: Standards For Measurement, Reporting, And Validation/ Verification Of Greenhouse Gas Emissions                   | PT. AVOGADRO INOVASI INDONESIA              | 5 Agustus 2025<br>August 5, 2025                | 2                                           |
| 65 | Petugas Pengambil Contoh Uji Air - Training Dan Sertifikasi<br>Water Sampling Field Officer - Training And Certification                                                                                                                         | PT. TOTAL ENVIRO SOLUSINDO                  | 12 – 13 Agustus 2025<br>August 12–13, 2025      | 1                                           |
| 66 | Arahan Dan Koordinasi Kerja Di Department Pga<br>Work Direction And Coordination In The Pga Department                                                                                                                                           | Internal                                    | 19 Agustus 2025<br>August 19, 2025              | 11                                          |
| 67 | Empowering The Grc Ecosystem To Drive Economic Growth And National Resilience                                                                                                                                                                    | OJK<br>Financial Services Authority         | 27 Agustus 2025<br>August 27, 2025              | 2                                           |
| 68 | Better Weighing Practice Workshop 2025: Optimizing The Performance Of Analytical Balance To Enhance The Reliability Of Analytical Works                                                                                                          | PT DITEK JAYA                               | 27 Agustus 2025<br>August 27, 2025              | 1                                           |
| 69 | Excellent Service For Excellent Profit                                                                                                                                                                                                           | LA EDU CENTRE (DR. LILY NURUL ARIFIN, M.M.) | 27 Agustus 2025<br>August 27, 2025              | 10                                          |
| 70 | Webinar Gri 102 & Gri 103 : Climate Change And Energy Topic Standard                                                                                                                                                                             | IDX                                         | 03 September 2025<br>September 03, 2025         | 3                                           |
| 71 | Sustainable Reporting (Sr) Champion Briefing And Training                                                                                                                                                                                        | Sinarmas Land                               | 08 September 2025<br>September 08, 2025         | 2                                           |
| 72 | Workshop Hukumonline 2025: Pemanfaatan Dan Konservasi Lahan: Pendekatan Hukum, Tata Ruang, Dan Perizinan Terintegrasi<br>Hukumonline 2025 Workshop: Land Utilization And Conservation — Legal Approach, Spatial Planning, And Integrated Permits | HUKUMONLINE                                 | 11 September 2025<br>September 11, 2025         | 2                                           |
| 73 | Atcs & Traffic Monitoring Kota Deltamas<br>Deltamas City Atcs & Traffic Monitoring                                                                                                                                                               | PT Samakta Mitra                            | 15 September 2025<br>September 15, 2025         | 8                                           |
| 74 | Sertifikasi Petugas P3k Di Tempat Kerja<br>Workplace First Aid (P3k) Certification For Staff                                                                                                                                                     | PT Sepakat Jaya Pertama                     | 15 – 17 September 2025<br>September 15–17, 2025 | 1                                           |
| 75 | Esg Talk Series #6: Ifrs S2 Governance: The Strategic Role Of Esg Committees                                                                                                                                                                     | AEI                                         | 19 September 2025<br>September 19, 2025         | 1                                           |
| 76 | Workshop On Ifrs Sustainability Standard                                                                                                                                                                                                         | OJK<br>Financial Services Authority         | 23 September 2025<br>September 23, 2025         | 1                                           |
| 77 | Social Media Optimization                                                                                                                                                                                                                        | Sinarmas Land                               | 24 – 25 September 2025<br>September 24–25, 2025 | 30                                          |

| No | Pelatihan<br>Training                                                                                                                                                                                | Penyelenggara<br>Organizer                     | Tanggal<br>Date                                                   | Jumlah Peserta<br>Number of<br>Participants |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------------------------|---------------------------------------------|
| 78 | Training Penggunaan & Panduan Mengoperasikan Smart Tv<br>Smart Tv Usage And Operating Guide Training                                                                                                 | Internal                                       | 29 September 2025<br>September 29, 2025                           | 4                                           |
| 79 | Introducing Scope 1, 2, And 3 Ghg Emissions                                                                                                                                                          | Decar Verite Asia                              | 30 September 2025<br>September 30, 2025                           | 2                                           |
| 80 | Ads, Website, Analytics, & SalesCandy (Batch 1)                                                                                                                                                      | Sinarmas Land                                  | 01 – 02 Oktober 2025<br>October 01-02, 2025                       | 29                                          |
| 81 | Profesionalisme Secretary                                                                                                                                                                            | Internal                                       | 15 Oktober 2025<br>October 15, 2025                               | 3                                           |
| 82 | Teori & Praktik Pengisian Spt Pph Badan Dan Pph Orang Pribadi Sesuai Per 11 Tahun 2025<br>Theory & Practice Of Filling Corporate And Individual Income Tax Return (Spt Pph) According To Per-11/2025 | PT RAVATRA AKADEMI INDONESIA (RAVATRA ACADEMY) | 15 - 16 Oktober 2025<br>October 15-16, 2025                       | 1                                           |
| 83 | Sharing Knowledge Penerapan P3k Di Tempat Kerja<br>Knowledge Sharing On Implementing First Aid (P3k) At The Workplace                                                                                | Internal                                       | 28 Oktober 2025<br>October 28, 2025                               | 24                                          |
| 84 | 5r (Ringkas, Rapi, Resik, Rawat, Dan Rajin)<br>5r Methodology: Sort, Set In Order, Shine, Standardize, Sustain                                                                                       | Internal                                       | 7 November 2025<br>November 7, 2025                               | 9                                           |
| 85 | Zero Defect Mindset: Menghilangkan Kesalahan Di Lapangan<br>Zero Defect Mindset: Eliminating Errors In The Field                                                                                     | Internal                                       | 17 November 2025<br>November 17, 2025                             | 9                                           |
| 86 | Security Refresher Training (Sop, Jobdesc, Responsibility, Safety In Work Area, Safety Driving And Riding)                                                                                           | Internal                                       | 24 & 26 November 2025<br>November 24 & 26, 2025                   | 61                                          |
| 87 | Planning Your 2026 Digital Strategy                                                                                                                                                                  | Sinarmas                                       | 26 November 2025<br>November 26, 2025                             | 6                                           |
| 88 | Pelatihan Dan Sertifikasi P3k Di Lingkungan Kerja<br>Workplace First Aid (P3k) Training And Certification                                                                                            | Fresh Consultant                               | 27 November – 01 Desember 2025<br>November 27 – December 01, 2025 | 5                                           |
| 89 | Sertifikasi Oplb3 - Penyimpan Limbah B3 (Perpanjangan Sertifikasi)<br>Oplb3 Certification - B3 Waste Storage (Certification Renewal)                                                                 | 'TOTAL ENVIRO SOLUSINDO                        | 03 Desember 2025<br>December 03, 2025                             | 1                                           |
| 90 | Owner Estimate Training                                                                                                                                                                              | 'PPM MANAGEMENT                                | 10 – 11 Desember 2025<br>December 10-11, 2025                     | 2                                           |
| 91 | Sertifikasi Koordinator Penanggulangan Kebakaran (Tingkat B)<br>Firefighting Coordinator Certification (Level B)                                                                                     | 'FRESH GALANG MANDIRI                          | 05, 06, 08 & 11 Desember 2025<br>December 05, 06, 08 & 11, 2025   | 5                                           |

| No | Pelatihan<br>Training                                                                                                                                                                                                             | Penyelenggara<br>Organizer   | Tanggal<br>Date                       | Jumlah Peserta<br>Number of<br>Participants |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------------------------|---------------------------------------------|
| 92 | Bangun Integritas Bisnis - Memahami Corporate Criminal Liability & Kesiapan Perusahaan Di Era Kuhp 2023<br>Building Business Integrity – Understanding Corporate Criminal Liability & Corporate Readiness In The Era Of Kuhp 2023 | Corporate Criminal Liability | 08 Desember 2025<br>December 08, 2025 | 3                                           |
| 93 | Pupuk & Perhitungan Kebutuhan Pupuk Dan Perlindungan Tanaman<br>Fertilizer Planning And Calculation Of Fertilizer Needs And Plant Protection                                                                                      | Internal                     | 15 Desember 2025<br>December 15, 2025 | 7                                           |
| 94 | Fire & Earthquake Evacuation Training & Drill                                                                                                                                                                                     | Internal                     | 19 Desember 2025<br>December 19, 2025 | 21                                          |

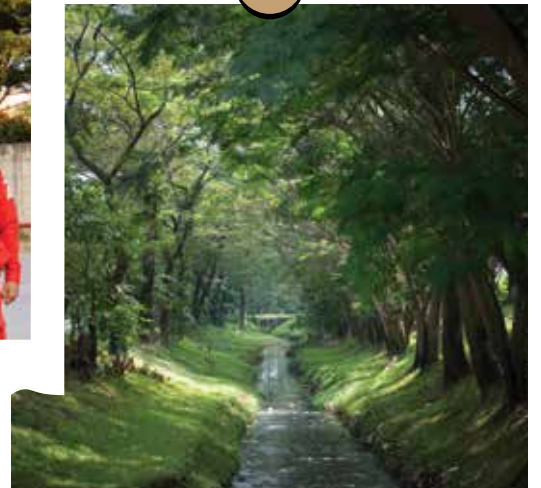
### Program CSR di Bidang Pendidikan

Perseroan melaksanakan program beasiswa bagi anak karyawan yang akan melanjutkan pendidikan tinggi di Institut Teknologi Sains Bandung (ITSB) sebagai bagian dari kegiatan TJSL di bidang pendidikan, yang bertujuan untuk meningkatkan akses terhadap pendidikan berkualitas, mendukung pengembangan kompetensi generasi muda, serta memperkuat keberlanjutan sumber daya manusia secara berkelanjutan.

### CSR Program in the Field of Education

The Company implements scholarship programs for employees' children pursuing higher education at the Bandung Institute of Technology and Science (ITSB) as part of its TJSL activities in education. This aims to improve access to quality education, support youth competency development, and strengthen sustainable human resource development.





## Kesesuaian Isi Laporan Tahunan dengan Surat Edaran OJK No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik

The Alignment of the Annual Report Content with the Financial Services Authority Circular Letter No. 16/SEOJK.04/2021 on the Format and Contents of the Annual Report of Issuers or Public Companies

| Bentuk Laporan Tahunan<br>Format of Annual Report    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Halaman<br>Page |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1.                                                   | Laporan Tahunan disajikan dalam bentuk dokumen cetak dan salinan dokumen elektronik.<br>The Annual Report is presented in printed form and electronic copy.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ✓               |
| 2.                                                   | Laporan Tahunan yang disajikan dalam bentuk dokumen cetak, dicetak pada kertas yang berwarna terang, berkualitas baik, berukuran A4, dijilid, dan dapat diperbanyak dengan kualitas yang baik.<br>The Annual Report is presented in printed form, printed on bright-colored, high quality A4 paper, bound, and may be reproduced with good quality.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓               |
| 3.                                                   | Laporan Tahunan dapat menyajikan informasi berupa gambar, grafik, tabel, dan/atau diagram dengan mencantumkan judul dan/atau keterangan yang jelas, sehingga mudah dibaca dan dipahami.<br>The Annual Report may present information in the form of pictures, graphs, tables, and/or diagrams with a clear title and/or description, making it easy to read and understand.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ✓               |
| 4.                                                   | Laporan Tahunan yang disajikan dalam bentuk dokumen elektronik merupakan Laporan Tahunan yang dikonversi dalam portable document format (PDF).<br>The Annual Report presented in the form of electronic copy is an Annual Report that has been converted to PDF format                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ✓               |
| ISI LAPORAN TAHUNAN<br>Contents of the Annual Report |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Halaman<br>Page |
| <b>KETENTUAN UMUM<br/>GENERAL PROVISIONS</b>         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |
| 1.                                                   | Laporan Tahunan paling sedikit memuat:<br>The Annual Report should at least contain:<br>a. ikhtisar data keuangan penting;<br>important financial data highlights;<br>b. informasi saham (jika ada);<br>stock information (if any);<br>c. laporan Direksi;<br>Board of Directors' report<br>d. laporan Dewan Komisaris;<br>board of Commissioners' report<br>e. profil Emiten atau Perusahaan Publik;<br>profile of Issuer/Public Company;<br>f. analisis dan pembahasan manajemen;<br>management Analysis and Discussion;<br>g. tata kelola Emiten atau Perusahaan Publik;<br>governance of Issuer/Public Company;<br>h. tanggung jawab sosial dan lingkungan Emiten atau Perusahaan Publik;<br>social and environmental responsibility of Issuer/Public Company;<br>i. laporan keuangan tahunan yang telah diaudit; dan<br>audited annual financial statements; and<br>j. surat pernyataan anggota Direksi dan anggota Dewan Komisaris tentang tanggung jawab atas Laporan Tahunan.<br>statement letter from the Board of Directors and Board of Commissioners members regarding responsibility for the Annual Report. | ✓               |





| Bentuk Laporan Tahunan<br>Format of Annual Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Halaman<br>Page |
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| <b>IKHTISAR DATA KEUANGAN PENTING</b><br><b>IMPORTANT FINANCIAL DATA HIGHLIGHTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |
| <p>A. Ikhtisar Data Keuangan Penting<br/>Important Financial Data Highlights</p> <p>Ikhtisar data keuangan penting memuat informasi keuangan yang disajikan dalam bentuk perbandingan selama 3 (tiga) tahun buku atau sejak memulai usahanya jika Emiten atau Perusahaan Publik tersebut menjalankan kegiatan usahanya kurang dari 3 (tiga) tahun, paling sedikit memuat:</p> <p>The important financial data highlights contain financial information presented in a comparative format for the past 3 (three) fiscal years, or since the company started its business if the Issuer or Public Company has been operating for less than 3 (three) years. It must at least include:</p> <ol style="list-style-type: none"> <li>pendapatan/penjualan;<br/>revenue/sales;</li> <li>laba bruto;<br/>gross profit;</li> <li>laba (rugi);<br/>profit (loss);</li> <li>jumlah laba (rugi) yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non pengendali;<br/>total profit (loss) attributable to the owners of the parent company and non-controlling interests;</li> <li>total laba (rugi) komprehensif;<br/>total comprehensive profit (loss);</li> <li>jumlah laba (rugi) komprehensif yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non pengendali;<br/>total comprehensive profit (loss) attributable to the owners of the parent company and non-controlling interests;</li> <li>laba (rugi) per saham;<br/>profit (loss) per share;</li> <li>jumlah aset;<br/>total assets;</li> <li>jumlah liabilitas;<br/>total liabilities;</li> <li>jumlah ekuitas;<br/>total equity;</li> <li>rasio laba (rugi) terhadap jumlah aset;<br/>ratio of profit (loss) to total assets;</li> <li>rasio laba (rugi) terhadap ekuitas;<br/>ratio of profit (loss) to equity;</li> <li>rasio laba (rugi) terhadap pendapatan/penjualan;<br/>ratio of profit (loss) to revenue/sales;</li> <li>rasio lancar;<br/>current ratio;</li> <li>rasio liabilitas terhadap ekuitas;<br/>ratio of liability to equity;</li> <li>rasio liabilitas terhadap jumlah aset; dan<br/>ratio of liabilities to total assets; and</li> <li>informasi dan rasio keuangan lainnya yang relevan dengan Emiten atau Perusahaan Publik dan jenis industrinya;<br/>other financial information and ratio relevant to the Issuer or Public Company and its industry type;</li> </ol> | 8-9             |



| Bentuk Laporan Tahunan<br>Format of Annual Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Halaman<br>Page |
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| <p><b>B. INFORMASI SAHAM</b><br/><b>STOCK INFORMATION</b></p> <p>Informasi saham bagi Perusahaan Terbuka paling sedikit memuat:<br/>Stock information for the Public Company should at least contain:</p> <ol style="list-style-type: none"> <li>saham yang telah diterbitkan untuk setiap masa triwulan (jika ada) yang disajikan dalam bentuk perbandingan selama 2 (dua) tahun buku terakhir, paling sedikit meliputi:<br/>shares issued for each quarter period (if any), presented in a comparative format for the last 2 (two) fiscal years, must at least include: <ol style="list-style-type: none"> <li>jumlah saham yang beredar;<br/>number of outstanding shares;</li> <li>kapitalisasi pasar berdasarkan harga pada Bursa Efek tempat saham dicatatkan;<br/>market capitalization based on the price on the Stock Exchange where the shares are listed;</li> <li>harga saham tertinggi, terendah, dan penutupan berdasarkan harga pada Bursa Efek tempat saham dicatatkan; dan<br/>highest, lowest, and closing share prices based on the price on the Stock Exchange where the shares are listed; and</li> <li>volume perdagangan pada Bursa Efek tempat saham dicatatkan;<br/>sales volume on the Stock Exchange where the shares are listed;</li> </ol> </li> </ol> <p>Informasi pada huruf b), huruf c), dan huruf d) hanya diungkapkan jika Emiten merupakan Perusahaan Terbuka dan sahamnya tercatat di Bursa Efek;<br/>Information on letters b), c), and d) should only be disclosed if the Issuer is a Public Company and its shares are listed in the Stock Exchange;</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 13              |
| <ol style="list-style-type: none"> <li>dalam hal terjadi aksi korporasi, seperti pemecahan saham (stock split), penggabungan saham (reverse stock), dividen saham, saham bonus, dan perubahan nilai nominal saham, informasi saham sebagaimana dimaksud pada angka 1) ditambahkan penjelasan paling sedikit mengenai:<br/>in the event of a corporate action, such as a stock split, reverse stock split, stock dividend, bonus shares, and changes in the nominal value of shares, the share information referred to in point 1) should include at least an explanation regarding: <ol style="list-style-type: none"> <li>tanggal pelaksanaan aksi korporasi;<br/>date of corporate action</li> <li>rasio pemecahan saham (stock split), penggabungan saham (reverse stock), dividen saham, saham bonus, dan perubahan nilai nominal saham;<br/>ratio of stock split, reverse stock, stock dividend, bonus shares, and changes in the nominal value of shares;</li> <li>jumlah saham beredar sebelum dan sesudah aksi korporasi; dan d) harga saham sebelum dan sesudah aksi korporasi;<br/>number of outstanding shares before and after corporate action; and d) stock price before and after corporate action;</li> </ol> </li> <li>dalam hal terjadi penghentian sementara perdagangan saham (suspension), dan/atau penghapusan pencatatan saham (delisting) dalam tahun buku, Emiten atau Perusahaan Publik menjelaskan alasan penghentian sementara perdagangan saham (suspension) dan/atau penghapusan pencatatan saham (delisting) tersebut; dan<br/>in the event of a temporary suspension of stock trading (suspension), and/or delisting of shares (delisting) during the fiscal year, the Issuer or Public Company must explain the reasons for the temporary suspension of stock trading (suspension) and/or delisting of shares (delisting);</li> <li>dalam hal penghentian sementara perdagangan saham (suspension) dan/atau penghapusan pencatatan saham (delisting) sebagaimana dimaksud pada angka 3) masih berlangsung hingga akhir periode Laporan Tahunan, Emiten atau Perusahaan Publik menjelaskan tindakan yang dilakukan untuk menyelesaikan penghentian sementara perdagangan saham (suspension) dan/atau penghapusan pencatatan saham (delisting) tersebut;<br/>in the event that the temporary suspension of stock trading (suspension) and/or delisting of shares (delisting) as referred to in point 3) continues until the end of the Annual Report period, the Issuer or Public Company must explain the actions taken to resolve the temporary suspension of stock trading (suspension) and/or delisting of shares (delisting);</li> </ol> | 14              |

| Bentuk Laporan Tahunan<br>Format of Annual Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Halaman<br>Page |
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| <p>C. <b>LAPORAN DIREKSI</b><br/><b>BOARD OF DIRECTORS' REPORT</b></p> <p>Laporan Direksi paling sedikit memuat uraian singkat mengenai:<br/>The Board of Directors' Report should at least contain a short description regarding:</p> <ol style="list-style-type: none"> <li>1. kinerja Emiten atau Perusahaan Publik, paling sedikit memuat:<br/>the performance of Issuer or Public Company, including at least: <ol style="list-style-type: none"> <li>a. strategi dan kebijakan strategis Emiten atau Perusahaan Publik;<br/>strategies and strategic policies of the Issuer or Public Company;</li> <li>b. peranan Direksi dalam perumusan strategi dan kebijakan strategis Emiten atau Perusahaan Publik;<br/>role of the Board of Directors in the formulation of strategies and strategic policies of the Issuer or Public Company</li> <li>c. proses yang dilakukan Direksi untuk memastikan implementasi strategi Emiten atau Perusahaan Publik;<br/>process undertaken by the Board of Directors to ensure the implementation of strategies by the Issuer or Public Company</li> <li>d. perbandingan antara hasil yang dicapai dengan yang ditargetkan Emiten atau Perusahaan Publik; dan<br/>comparison between achieved results and those targeted by the Issuer or Public Company; and</li> <li>e. kendala yang dihadapi Emiten atau Perusahaan Publik;<br/>issues faced by the Issuer or Public Company</li> </ol> </li> <li>2. gambaran tentang prospek usaha Emiten atau Perusahaan Publik; dan<br/>overview of the business prospects of the Issuer or Public Company; and</li> <li>3. penerapan tata kelola Emiten atau Perusahaan Publik.<br/>governance implementation of the Issuer or Public Company.</li> </ol> | 31-39           |
| <p>D. <b>LAPORAN DEWAN KOMISARIS</b><br/><b>BOARD OF COMMISSIONERS' REPORT</b></p> <p>Laporan Dewan Komisaris paling sedikit memuat uraian singkat mengenai:<br/>The Board of Commissioners' Report should at least contain short descriptions regarding:</p> <ol style="list-style-type: none"> <li>1. penilaian terhadap kinerja Direksi mengenai pengelolaan Emiten atau Perusahaan Publik, termasuk pengawasan Dewan Komisaris dalam perumusan dan implementasi strategi Emiten atau Perusahaan Publik yang dilakukan oleh Direksi;<br/>assessment of the Board of Directors' performance in managing the Issuer or Public Company, including the supervision by the Board of Commissioners in formulating and implementing the strategies of the Issuer or Public Company carried out by the Board of Directors;</li> <li>2. pandangan atas prospek usaha Emiten atau Perusahaan Publik yang disusun oleh Direksi; dan<br/>views on the business prospects of the Issuer or Public Company as prepared by the Board of Directors; and</li> <li>3. pandangan atas penerapan tata kelola Emiten atau Perusahaan Publik.<br/>views on the implementation of governance by the Issuer or Public Company.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 23-28           |

| Bentuk Laporan Tahunan<br>Format of Annual Report                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Halaman<br>Page |
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| E.                                                                                                                                                                          | <b>PROFIL EMITEN ATAU PERUSAHAAN PUBLIK</b><br><b>PROFILE OF THE ISSUER OR PUBLIC COMPANY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 42-85           |
| <p>Profil Emiten atau Perusahaan Publik paling sedikit memuat informasi:<br/>Profile of the Issuer or Public Company should at least contain the following information:</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |
| 1.                                                                                                                                                                          | <p>nama Emiten atau Perusahaan Publik termasuk apabila terdapat perubahan nama, alasan perubahan, dan tanggal efektif perubahan nama pada tahun buku;<br/>name of the Issuer or Public Company, including if there is a name change, the reason for the change, and the effective date of the name change in the financial year.</p>                                                                                                                                                                                                                                                   | 44              |
| 2.                                                                                                                                                                          | <p>akses terhadap Emiten atau Perusahaan Publik termasuk kantor cabang atau kantor perwakilan yang memungkinkan masyarakat dapat memperoleh informasi mengenai Emiten atau Perusahaan Publik, meliputi:<br/>access to the Issuer or Public Company, including branch or representative offices that allow the public to obtain information regarding the Issuer or Public Company, including:<br/>alamat;<br/>a. address<br/>    nomor telepon;<br/>b. telephone number;<br/>    alamat surat elektronik; dan<br/>c. email address; and<br/>    alamat situs web;<br/>    website;</p> | 45              |
| 3.                                                                                                                                                                          | <p>riwayat singkat Emiten atau Perusahaan Publik;<br/>brief history of the Issuer or Public Company;</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 46              |
| 4.                                                                                                                                                                          | <p>visi dan misi Emiten atau Perusahaan Publik serta budaya perusahaan (corporate culture) atau nilai-nilai perusahaan;<br/>vision and mission of the Issuer or Public Company, as well as its corporate culture or corporate values;</p>                                                                                                                                                                                                                                                                                                                                              | 50              |
| 5.                                                                                                                                                                          | <p>kegiatan usaha menurut anggaran dasar terakhir, kegiatan usaha yang dijalankan pada tahun buku, serta jenis barang dan/atau jasa yang dihasilkan;<br/>business activities according to the most recent articles of association, business activities carried out in the fiscal year, as well as the type of goods and/or services generated;</p>                                                                                                                                                                                                                                     | 52              |
| 6.                                                                                                                                                                          | <p>wilayah operasional Emiten atau Perusahaan Publik; wilayah operasional merupakan wilayah atau daerah pelaksanaan kegiatan operasional atau jangkauan dari kegiatan operasional perusahaan dengan nama dan jabatan;<br/>operational area of the Issuer or Public Company; the operational area refers to the region or area where the operational activities are carried out or the scope of the company's operational activities, along with the names and positions;</p>                                                                                                           | 75              |
| 7.                                                                                                                                                                          | <p>struktur organisasi Emiten atau Perusahaan Publik dalam bentuk bagan, paling sedikit sampai dengan struktur 1 (satu) tingkat di bawah Direksi termasuk komite di bawah Direksi (jika ada) dan komite di bawah Dewan Komisaris, disertai dengan nama dan jabatan;<br/>organizational structure of the Issuer or Public Company in the form of a chart, at least up to 1 (one) level below the Board of Directors, including committees under the Board of Directors (if any) and committees under the Board of Commissioners, along with names and positions;</p>                    | 57              |
| 8.                                                                                                                                                                          | <p>daftar keanggotaan asosiasi industri baik dalam skala nasional maupun internasional yang berkaitan dengan penerapan keuangan berkelanjutan;<br/>list of industry association memberships on both the national and international scale, related to the implementation of sustainable finance;</p>                                                                                                                                                                                                                                                                                    | 83              |

| Bentuk Laporan Tahunan<br>Format of Annual Report | Halaman<br>Page |
|---------------------------------------------------|-----------------|
|                                                   | 66-69           |

9. profil Direksi, paling sedikit memuat:  
the profile of the Board of Directors should at least contain:
- nama dan jabatan yang sesuai dengan tugas dan tanggung jawab;  
name and position in line with the duties and responsibilities;
  - foto terbaru;  
most updated photo;
  - usia;  
age;
  - kewarganegaraan;  
nationality;
  - riwayat pendidikan dan/atau sertifikasi;  
education history and/or certification
  - riwayat jabatan, meliputi informasi:  
professional history, including the following information:
    - dasar hukum pengangkatan sebagai anggota Direksi pada Emiten atau Perusahaan Publik yang bersangkutan;  
legal basis of appointment as member of the Board of Directors of the concerned Issuer or Public Company;
    - rangkap jabatan, baik sebagai anggota Direksi, anggota Dewan Komisaris, dan/atau anggota komite serta jabatan lainnya baik di dalam maupun di luar Emiten atau Perusahaan Publik. Dalam hal anggota Direksi tidak memiliki rangkap jabatan, maka diungkapkan mengenai hal tersebut; dan  
concurrent positions, as a member of the Board of Directors, Board of Commissioners, and/or committees as well as other positions both inside or outside of the Issuer or Public Company. In the case that the member of the Board of Directors does not have any concurrent positions, this should be disclosed; and
    - pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;  
work experiences as well as their term of office both inside or outside of the Issuer or Public Company;
  - hubungan afiliasi dengan anggota Direksi lainnya, anggota Dewan Komisaris, pemegang saham utama, dan pengendali baik langsung maupun tidak langsung sampai kepada pemilik individu, meliputi nama pihak yang terafiliasi. Dalam hal anggota Direksi tidak memiliki hubungan afiliasi, maka Emiten atau Perusahaan Publik mengungkapkan hal tersebut; dan  
affiliate relationships with the other members of the Board of Directors, Board of Commissioners, majority and controlling shareholders, both direct and indirect, down to the individual owner, including the names of the affiliated parties. If a member of the Board of Directors has no affiliate relationship, the Issuer or Public Company must disclose this.
  - perubahan komposisi anggota Direksi dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Direksi, maka diungkapkan mengenai hal tersebut;  
changes to the composition of the members of the Board of Directors along with its reason for change. In the case that there are no changes to the composition of the Board of Directors, this should be disclosed;

| Bentuk Laporan Tahunan<br>Format of Annual Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Halaman<br>Page                  |
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| <p>10. profil Dewan Komisaris, paling sedikit memuat:<br/>profile of the Board of Commissioners should at least contain:</p> <ul style="list-style-type: none"> <li>a. nama dan jabatan;<br/>name and position;</li> <li>b. foto terbaru;<br/>most updated photo;</li> <li>c. usia;<br/>age;</li> <li>d. kewarganegaraan;<br/>nationality;</li> <li>e. riwayat pendidikan dan/atau sertifikasi;<br/>education history and/or certification</li> <li>f. riwayat jabatan, meliputi informasi:<br/>professional history, including the following information: <ul style="list-style-type: none"> <li>i. dasar hukum pengangkatan sebagai anggota Dewan Komisaris;<br/>legal basis of appointment as member of the Board of Commissioners</li> <li>ii. dasar hukum pengangkatan pertama kali sebagai anggota Dewan Komisaris yang merupakan komisaris independen pada Emiten atau Perusahaan Publik yang bersangkutan;<br/>legal basis of their first appointment as member of the Board of Directors, as an independent commissioner for the concerned Issuer or Public Company;</li> <li>iii. rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya baik di dalam maupun di luar Emiten atau Perusahaan Publik. Dalam hal anggota Dewan Komisaris tidak memiliki rangkap jabatan, maka diungkapkan mengenai hal tersebut; dan<br/>concurrent positions, as a member of the Board of Commissioners, Board of Directors, and/or committees as well as other positions both inside or outside of the Issuer or Public Company. In the case that the member of the Board of Commissioners does not have any concurrent positions, this should be disclosed; and</li> <li>iv. pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br/>work experiences as well as their term of office both inside or outside of the Issuer or Public Company;</li> </ul> </li> <li>g. hubungan afiliasi dengan anggota Dewan Komisaris lainnya, pemegang saham utama, dan pengendali baik langsung maupun tidak langsung sampai kepada pemilik individu, meliputi nama pihak yang terafiliasi; Dalam hal anggota Dewan Komisaris tidak memiliki hubungan afiliasi, maka Emiten atau Perusahaan Publik mengungkapkan hal tersebut;<br/>affiliate relationships with the other members of the Board of Commissioners, Board of Directors, majority and controlling shareholders, both direct and indirect, down to the individual owner, including the names of the affiliated parties. If a member of the Board of Commissioners has no affiliate relationship, the Issuer or Public Company must disclose this.</li> <li>h. pernyataan independensi komisaris independen dalam hal komisaris independen telah menjabat lebih dari 2 (dua) periode; dan<br/>statement of independence of the independent commissioner, in the case that the independent commissioner has served more than 2 (two) periods; and</li> <li>i. perubahan komposisi anggota Dewan Komisaris dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Dewan Komisaris, maka diungkapkan mengenai hal tersebut;<br/>changes to the composition of the members of the Board of Commissioners along with its reason for change. In the case that there are no changes to the composition of the Board of Directors, this should be disclosed;</li> </ul> | <p>59-64</p> <p>65</p> <p>58</p> |
| <p>11. dalam hal terdapat perubahan susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terjadi setelah tahun buku berakhir sampai dengan batas waktu penyampaian Laporan Tahunan, susunan yang dicantumkan dalam Laporan Tahunan adalah susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terakhir dan sebelumnya;<br/>if there are changes in the composition of the Board of Directors and/or the Board of Commissioners that occur after the end of the financial year until the deadline for submitting the Annual Report, the composition listed in the Annual Report should include both the most recent and the previous composition of the Board of Directors and/or the Board of Commissioners.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>58</p>                        |

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| 12. jumlah karyawan menurut jenis kelamin, jabatan, usia, tingkat pendidikan, dan status ketenagakerjaan (tetap/kontrak) dalam tahun buku; Pengungkapan informasi dapat disajikan dalam bentuk tabel.<br>total employees based on gender, position, age, education level, and employment status (permanent/contact) in the fiscal year; Disclosure of information may be presented in a table.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 72              |
| 13. nama pemegang saham dan persentase kepemilikan pada awal dan akhir tahun buku, yang terdiri dari informasi mengenai:<br>a. pemegang saham yang memiliki 5% (lima persen) atau lebih saham Emiten atau Perusahaan Publik;<br>b. anggota Direksi dan anggota Dewan Komisaris yang memiliki saham Emiten atau Perusahaan Publik. Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki saham, maka diungkapkan mengenai hal tersebut; dan<br>c. kelompok pemegang saham masyarakat, yaitu kelompok pemegang saham yang masing-masing memiliki kurang dari 5% (lima persen) saham Emiten atau Perusahaan Publik; Informasi di atas dapat disajikan dalam bentuk tabel.<br>name of shareholders and percentage of ownership at the beginning and end of the fiscal year, consisting of information regarding:<br>a. shareholders who own 5% (five percent) or more of the shares of the Issuer or Public Company;<br>b. members of the Board of Directors and members of the Board of Commissioners who own shares in the Issuer or Public Company. If none of the members of the Board of Directors and/or the Board of Commissioners own shares, this should be disclosed; and<br>c. the group of public shareholders, which consists of shareholders who each own less than 5% (five percent) of the shares of the Issuer or Public Company; The information above can be presented in the form of a table. | 76              |
| 14. persentase kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik oleh anggota Direksi dan anggota Dewan Komisaris pada awal dan akhir tahun buku, termasuk informasi mengenai pemegang saham yang terdaftar dalam daftar pemegang saham untuk kepentingan kepemilikan tidak langsung anggota Direksi dan anggota Dewan Komisaris; Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik, maka diungkapkan mengenai hal tersebut.<br>the percentage of indirect ownership of shares in the Issuer or Public Company by members of the Board of Directors and members of the Board of Commissioners at the beginning and end of the financial year, including information about shareholders registered in the shareholder list for the benefit of the indirect ownership of the members of the Board of Directors and the Board of Commissioners. If none of the members of the Board of Directors and/or the Board of Commissioners have indirect ownership of shares in the Issuer or Public Company, this should be disclosed.                                                                                                                                                                                                                                                                                        | 76              |
| 15. jumlah pemegang saham dan persentase kepemilikan per akhir tahun buku berdasarkan klasifikasi:<br>number of shareholders and the ownership percentage as of the end of the fiscal year based on the following classification:<br>a. kepemilikan institusi lokal;<br>local institution ownership<br>b. kepemilikan institusi asing;<br>foreign institution ownership<br>c. kepemilikan individu lokal; dan<br>local individuals ownership<br>d. kepemilikan individu asing;<br>foreign individuals ownership                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 78              |
| 16. informasi mengenai pemegang saham utama dan pengendali Emiten atau Perusahaan Publik, baik langsung maupun tidak langsung, sampai kepada pemilik individu, yang disajikan dalam bentuk skema atau bagan;<br>information regarding the majority and controlling shareholder of the Issuer or Public Company, both directly and indirectly, down to the individual owners, presented in the form of a scheme or chart;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 77              |

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| <p>17. nama entitas anak, perusahaan asosiasi, perusahaan ventura bersama dimana Emiten atau Perusahaan Publik memiliki pengendalian bersama entitas (jika ada), beserta persentase kepemilikan saham, bidang usaha, total aset, dan status operasi entitas anak, perusahaan asosiasi, perusahaan ventura bersama; Untuk entitas anak, ditambahkan informasi mengenai alamat entitas anak tersebut.<br/>the names of subsidiaries, associated companies, joint ventures where the Issuer or Public Company has joint control over the entity (if any), along with the percentage of share ownership, business activities, total assets, and operational status of the subsidiaries, associated companies, and joint ventures. For subsidiaries, additional information regarding the address of the subsidiary should be provided.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 80              |
| <p>18. kronologis pencatatan saham, jumlah saham, nilai nominal, dan harga penawaran dari awal pencatatan hingga akhir tahun buku serta nama bursa efek dimana saham Emiten atau Perusahaan Publik dicatatkan, termasuk pemecahan saham (stock split), penggabungan saham (reverse stock), dividen saham, saham bonus, dan perubahan nilai nominal saham, pelaksanaan efek konversi, pelaksanaan penambahan dan pengurangan modal (jika ada);<br/>chronology of stock listing, number of shares, nominal value, initial public offering price from the first listing until the end of the fiscal year, as well as the name of the stock exchange where the Issuer or Public Company's shares are listed, including stock split, reverse stock, stock dividends, bonus shares, and changes in the nominal value of shares, implementation of conversion securities, implementation of capital increase and decrease (if any);</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 79              |
| <p>19. informasi pencatatan efek lainnya selain efek sebagaimana dimaksud pada angka 18), yang belum jatuh tempo pada tahun buku paling sedikit memuat nama efek, tahun penerbitan, tingkat suku bunga/imbal hasil, tanggal jatuh tempo, nilai penawaran, dan peringkat efek (jika ada);<br/>information on the listing of other securities besides those referred to in point 18), which have not matured in the financial year, must at least include the name of the securities, year of issuance, interest rate/yield, maturity date, offering value, and securities rating (if any);</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 79              |
| <p>20. informasi penggunaan jasa Akuntan Publik (AP) dan Kantor Akuntan Publik (KAP) beserta jaringan/asosiasi/aliansinya meliputi:<br/>information on the use of services of a Public Accountant (AP) and Public Accounting Firm (KAP), along with their network/association/alliances, including:<br/>a. nama dan alamat;<br/>name and address;<br/>b. periode penugasan;<br/>assignment period;<br/>c. informasi jasa audit dan/atau non audit yang diberikan;<br/>information on the audit and/or non audit services provided;<br/>d. biaya jasa (fee) audit dan/atau non audit untuk masing-masing penugasan yang diberikan selama tahun buku; dan<br/>audit and/or non audit service fee for each assignment given throughout the fiscal year; and<br/>e. dalam hal AP dan KAP beserta jaringan/asosiasi/aliansinya, yang ditunjuk tidak memberikan jasa non audit, maka diungkapkan mengenai informasi tersebut; dan Pengungkapan informasi penggunaan jasa AP dan KAP beserta jaringan/asosiasi/aliansinya dapat disajikan dalam bentuk tabel.<br/>if the appointed Public Accountant (PA) and Public Accounting Firm (KAP) along with their network/association/alliances do not provide non audit services, this information should be disclosed; and the disclosure of information regarding the use of services of the PA and KAP along with their network/association/alliances can be presented in the form of a table.</p> | 81              |
| <p>21. nama dan alamat lembaga dan/atau profesi penunjang pasar modal selain AP dan KAP.<br/>name and address of institutions and/or professions supporting the capital market, other than the Public Accountant and the Public Accountant Office.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 81-82           |
| <p>F. ANALISIS DAN PEMBAHASAN MANAJEMEN<br/>MANAGEMENT ANALYSIS AND DISCUSSION<br/>Analisis dan pembahasan manajemen memuat analisis dan pembahasan mengenai laporan keuangan dan informasi penting lainnya dengan penekanan pada perubahan material yang terjadi dalam tahun buku, yaitu paling sedikit memuat:<br/>Management analysis and discussion contains analysis and discussion regarding the financial statements and other important information with an emphasis on the change of material occurred within the fiscal year, including at least:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 86-121          |



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| <p>1. tinjauan operasi per segmen operasi sesuai dengan jenis industri Emiten atau Perusahaan Publik, paling sedikit mengenai:</p> <ul style="list-style-type: none"> <li>a. produksi, yang meliputi proses, kapasitas, dan perkembangannya;</li> <li>b. pendapatan/penjualan; dan</li> <li>c. profitabilitas;</li> </ul> <p>operational review per operational segment according to the industry type of the Issuer or Public Company, at least regarding:</p> <ul style="list-style-type: none"> <li>a. production, including process, capacity, and its development;</li> <li>b. revenue/sales; and</li> <li>c. profitability</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 90-95           |
| <p>2. kinerja keuangan komprehensif yang mencakup perbandingan kinerja keuangan dalam 2 (dua) tahun buku terakhir, penjelasan tentang penyebab adanya perubahan dan dampak perubahan tersebut, paling sedikit mengenai:</p> <ul style="list-style-type: none"> <li>a. aset lancar, aset tidak lancar, dan total aset;</li> <li>b. liabilitas jangka pendek, liabilitas jangka panjang, dan total liabilitas;</li> <li>c. ekuitas;</li> <li>d. pendapatan/penjualan, beban, laba (rugi), penghasilan komprehensif lain, dan total laba (rugi) komprehensif; dan</li> <li>e. arus kas;</li> </ul> <p>comprehensive financial performance including a comparison of financial performance in the last 2 (two) fiscal years, explanations of the causes of changes, and the impact of those changes, at least with regard to:</p> <ul style="list-style-type: none"> <li>a. current assets, non current assets, and total assets;</li> <li>b. current liabilities, non current liabilities, and total liabilities;</li> <li>c. equity;</li> <li>d. revenues/sales, expenses, profit (loss), other comprehensive income, and total comprehensive profit (loss); and</li> <li>e. cash flow;</li> </ul> | 96-107          |
| <p>3. kemampuan membayar utang dengan menyajikan perhitungan rasio yang relevan;</p> <p>ability to pay debts by presenting relevant ratio calculations;</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 108             |
| <p>4. tingkat kolektibilitas piutang Emiten atau Perusahaan Publik dengan menyajikan perhitungan rasio yang relevan;</p> <p>level of collectibility of the receivables of the Issuer or Public Company by presenting relevant ratio calculations</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 109             |
| <p>5. struktur modal (capital structure) dan kebijakan manajemen atas struktur modal (capital structure) tersebut disertai dasar penentuan kebijakan dimaksud;</p> <p>capital structure and management policy on the capital structure, along with the basis for determining the said policy.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 109-110         |
| <p>6. bahasan mengenai ikatan yang material untuk investasi barang modal dengan penjelasan paling sedikit meliputi:</p> <ul style="list-style-type: none"> <li>a. tujuan dari ikatan tersebut;</li> <li>b. sumber dana yang diharapkan untuk memenuhi ikatan tersebut;</li> <li>c. mata uang yang menjadi denominasi; dan</li> <li>d. langkah yang direncanakan Emiten atau Perusahaan Publik untuk melindungi risiko dari posisi mata uang asing yang terkait;</li> </ul> <p>discussion on material commitments for capital expenditure, including at least: purpose of the commitment</p> <ul style="list-style-type: none"> <li>a. source of funds expected to fulfill the commitment</li> <li>b. currency in which the commitment is denominated; and</li> <li>c. steps planned by the Issuer or Public Company to protect the risks associated with foreign currency positions;</li> </ul>                                                                                                                                                                                                                                                                                                  | 110             |
| <p>7. bahasan mengenai investasi barang modal yang direalisasikan dalam tahun buku terakhir, paling sedikit meliputi:</p> <ul style="list-style-type: none"> <li>a. jenis investasi barang modal;</li> <li>b. tujuan investasi barang modal; dan</li> <li>c. nilai investasi barang modal yang dikeluarkan;</li> </ul> <p>discussion on capital expenditures realized in the last financial year, including at least:</p> <ul style="list-style-type: none"> <li>a. type of capital expenditure;</li> <li>b. purpose of capital expenditure; and</li> <li>c. value of capital expenditure incurred</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 111             |
| <p>8. informasi dan fakta material yang terjadi setelah tanggal laporan akuntan (jika ada);</p> <p>material information and facts occurring after the date of the auditor's report (if any);</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 111             |

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| 9. prospek usaha dari Emiten atau Perusahaan Publik dikaitkan dengan kondisi industri, ekonomi secara umum dan pasar internasional disertai data pendukung kuantitatif dari sumber data yang layak dipercaya;<br>business prospects of the Issuer or Public Company in relation to industry conditions, the general economy, and international markets, accompanied by quantitative supporting data from reliable data sources;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 112–113         |
| 10. perbandingan antara target/proyeksi pada awal tahun buku dengan hasil yang dicapai (realisasi), mengenai:<br>a. pendapatan/penjualan;<br>b. laba (rugi);<br>c. struktur modal (capital structure); atau<br>d. hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik;<br>comparison between targets/projections at the beginning of the fiscal year and the results achieved (realization), regarding:<br>a. revenues/sales<br>b. profit (loss)<br>c. capital structure; or<br>d. other crucial matters for the Issuer or Public Company;                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 116             |
| 11. target/proyeksi yang ingin dicapai Emiten atau Perusahaan Publik untuk 1 (satu) tahun mendatang, mengenai:<br>a. pendapatan/penjualan;<br>b. laba (rugi);<br>c. struktur modal (capital structure);<br>d. kebijakan dividen; atau<br>e. hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik;<br>targets/projections that the Issuer or Public Company aims to achieve for the next 1 (one) year, regarding:<br>a. revenues/sales<br>b. profit (loss)<br>c. capital structure;<br>d. dividend policies; or<br>e. other crucial matters for the Issuer or Public Company                                                                                                                                                                                                                                                                                                                                                                                                                           | 116             |
| 12. aspek pemasaran atas barang dan/atau jasa Emiten atau Perusahaan Publik, paling sedikit mengenai strategi pemasaran dan pangsa pasar;<br>marketing aspect for the goods and/or services of the Issuer or Public Company, at least regarding the marketing strategy and market share;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 114–116         |
| 13. uraian mengenai dividen selama 2 (dua) tahun buku terakhir, paling sedikit:<br>a. kebijakan dividen, antara lain memuat informasi persentase jumlah dividen yang dibagikan terhadap laba bersih;<br>b. tanggal pembayaran dividen kas dan/atau tanggal distribusi dividen non kas;<br>c. jumlah dividen per saham (kas dan/atau non kas); dan<br>d. jumlah dividen per tahun yang dibayar;<br>Pengungkapan informasi dapat disajikan dalam bentuk tabel. Dalam hal Emiten atau Perusahaan Publik tidak membagikan dividen dalam 2 (dua) tahun terakhir, maka diungkapkan mengenai hal tersebut.<br>description regarding the dividends over the last 2 (two) fiscal years, including at least:<br>a. dividend policy, including information on the percentage of the total dividend distributed relative to net profit;<br>b. date of cash dividend payment and/or the date of non-cash dividend distribution;<br>c. amount of dividend per share (cash and/or non-cash); and<br>d. total dividend per year paid; | 117             |
| The disclosure of this information may be presented in the form of a table. If the Issuer or Public Company did not distribute dividends in the last 2 (two) years, this should be disclosed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |

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| <p>14. realisasi penggunaan dana hasil Penawaran Umum, dengan ketentuan:</p> <ul style="list-style-type: none"> <li>a. dalam hal selama tahun buku, Emiten memiliki kewajiban menyampaikan laporan realisasi penggunaan dana, maka diungkapkan realisasi penggunaan dana hasil Penawaran Umum secara kumulatif sampai dengan akhir tahun buku; dan</li> <li>b. dalam hal terdapat perubahan penggunaan dana sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum, maka Emiten menjelaskan perubahan tersebut;</li> </ul> <p>realization of the use of funds from the Public Offering, with the following provisions:</p> <ul style="list-style-type: none"> <li>a. if during the fiscal year, the Issuer has the obligation to submit a report on the realization of the use of funds, the cumulative realization of the use of funds from the Public Offering up to the end of the fiscal year should be disclosed; and</li> <li>b. if there are changes in the use of funds as regulated in the Financial Services Authority Regulation regarding the Report on the Realization of the Use of Funds from the Public Offering, the Issuer must explain those changes;</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 117             |
| <p>15. informasi material (jika ada), antara lain mengenai investasi, ekspansi, divestasi, penggabungan/peleburan usaha, akuisisi, restrukturisasi utang/modal, transaksi Afiliasi, dan transaksi yang mengandung benturan kepentingan, yang terjadi pada tahun buku, antara lain memuat:</p> <p>material information (if any), regarding investments, expansion, divestments, business mergers/amalgamations, acquisitions, debt/equity restructuring, affiliate transactions, and transactions that involve conflicts of interest, which occurred during the financial year, including at least the following:</p> <ul style="list-style-type: none"> <li>a. tanggal, nilai, dan objek transaksi;<br/>date, value, and object of transaction;</li> <li>b. nama pihak yang melakukan transaksi;<br/>name of the party conducting the transaction</li> <li>c. sifat hubungan Afiliasi (jika ada);<br/>nature of the Affiliate relationship (if any);</li> <li>d. penjelasan mengenai kewajaran transaksi; dan<br/>explanation on the fairness of the transaction; and</li> <li>e. pemenuhan ketentuan terkait;<br/>fulfillment of relevant provisions;</li> <li>f. dalam hal terdapat hubungan afiliasi, selain mengungkapkan informasi sebagaimana dimaksud dalam huruf a) sampai dengan huruf e), Emiten atau Perusahaan Publik juga mengungkapkan informasi:<br/>if there is an affiliate relationship, in addition to disclosing the information as mentioned in letter a) to letter e), the Issuer or Public Company should also disclose the following information: <ul style="list-style-type: none"> <li>i. pernyataan Direksi bahwa transaksi afiliasi telah melalui prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (arms-length principle); dan<br/>statement from the Board of Directors that the affiliate transaction have undergone an adequate procedure to ensure that the affiliate transaction is conducted in accordance with generally applicable business practices, including complying with the arm's-length principle; and</li> <li>ii. peran Dewan Komisaris dan komite audit dalam melakukan prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (arms-length principle);<br/>the role of the Board of Commissioners and audit committee in implementing adequate procedures to ensure that the affiliate transaction is conducted in accordance with generally applicable business practices, including complying with the arm's-length principle;</li> </ul> </li> </ul> | 117-120         |

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| <p>g. untuk transaksi afiliasi atau transaksi material yang merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan, ditambahkan penjelasan bahwa transaksi afiliasi atau transaksi material tersebut merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan; Dalam hal transaksi afiliasi atau transaksi material dimaksud telah diungkapkan dalam laporan keuangan tahunan, ditambahkan informasi mengenai rujukan pengungkapan dalam laporan keuangan tahunan tersebut.<br/>for affiliate transactions or material transactions, which are business activities carried out to generate business income and are conducted routinely, repeatedly, and/or continuously, an explanation is added that the affiliate transactions or material transactions are business activities carried out to generate business income and are conducted routinely, repeatedly, and/or continuously; In the event that the affiliate transactions or material transactions have been disclosed in the annual financial statements, additional information is provided regarding the reference to the disclosure in the annual financial statements.</p> <p>h. untuk pengungkapan transaksi afiliasi dan/atau transaksi benturan kepentingan yang merupakan hasil pelaksanaan transaksi afiliasi dan/atau transaksi benturan kepentingan yang telah disetujui pemegang saham independen, ditambahkan informasi mengenai tanggal pelaksanaan RUPS yang menyetujui transaksi afiliasi dan/atau transaksi benturan kepentingan tersebut;<br/>for the disclosure of affiliate transactions and/or conflicts of interest transactions resulting from the implementation of affiliate transactions and/or conflict of interest transactions that have been approved by independent shareholders, additional information is provided regarding the date of the GMS that approved the affiliate transactions and/or conflicts of interest transactions;</p> <p>i. dalam hal tidak terdapat transaksi afiliasi dan/atau transaksi benturan kepentingan, maka diungkapkan mengenai hal tersebut;<br/>if there are no affiliate transactions and/or conflict of interest transactions, this should be disclosed;</p> | <p>117-120</p> <p>117-120</p> |
| <p>16. perubahan ketentuan peraturan perundang-undangan yang berpengaruh signifikan terhadap Emiten atau Perusahaan Publik dan dampaknya terhadap laporan keuangan (jika ada); dan<br/>changes to the provisions of the laws and regulations that significantly influence the Issuer or Public Company and their impact on the financial statements (if any); and</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>120</p>                    |
| <p>17. perubahan kebijakan akuntansi, alasan dan dampaknya terhadap laporan keuangan (jika ada).<br/>changes to accounting policies, the reason for them and their impact on the financial statements (if any).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>120</p>                    |
| <p>G. TATA KELOLA EMITEN ATAU PERUSAHAAN PUBLIK<br/>Tata kelola Emiten atau Perusahaan Publik paling sedikit memuat uraian singkat mengenai:<br/>GOVERNANCE OF ISSUER OR PUBLIC COMPANY<br/>The governance of Issuer or Public Company should at least contain short descriptions regarding:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>122-185</p>                |
| <p>1. RUPS, paling sedikit memuat:<br/>General Meeting of Shareholders, including at least:</p> <p>a. Informasi mengenai keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku meliputi:</p> <p>i. keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku yang direalisasikan pada tahun buku; dan</p> <p>ii. keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku yang belum direalisasikan beserta alasan belum direalisasikan;</p> <p>Information on the resolutions of the GMS for the fiscal year and 1 (one) year prior to the fiscal year, including:</p> <p>i. GMS resolutions for the fiscal year and 1 (one) year prior to it that have been realized in the fiscal year; and</p> <p>ii. GMS resolutions for the fiscal year and 1 (one) year prior to it that have not been realized in the fiscal year;</p> <p>dalam hal Emiten atau Perusahaan Publik menggunakan pihak independen dalam pelaksanaan RUPS untuk melakukan perhitungan suara, maka diungkapkan mengenai hal tersebut;<br/>if the Issuer or Public Company uses an independent party in the implementation of GMS to conduct the vote count, this should be disclosed;</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>125-132</p>                |

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| <p>2. Direksi, paling sedikit memuat:<br/>Board of Directors, including at least:</p> <ul style="list-style-type: none"> <li>a. tugas dan tanggung jawab masing-masing anggota Direksi;<br/>Informasi mengenai tugas dan tanggung jawab masing-masing anggota Direksi diuraikan dan dapat disajikan dalam bentuk tabel.<br/>duties and responsibilities of each member of the Board of Directors;<br/>information regarding the duties and responsibilities of each member of the Board of Directors is described and may be presented in the form of a table.</li> <li>b. pernyataan bahwa Direksi memiliki pedoman atau piagam (charter) Direksi;<br/>statement that the Board of Directors has guidelines or a Board of Directors' charter</li> <li>c. kebijakan dan pelaksanaan frekuensi rapat Direksi, rapat Direksi bersama Dewan Komisaris, dan tingkat kehadiran anggota Direksi dalam rapat tersebut termasuk kehadiran dalam RUPS; Informasi tingkat kehadiran anggota Direksi dalam rapat Direksi, rapat Direksi bersama Dewan Komisaris, atau RUPS dapat disajikan dalam bentuk tabel.<br/>policies and implementation of the frequency of Board of Directors meetings, joint meetings of the Board of Directors and the Board of Commissioners, and the attendance rate of Board of Directors members at these meetings, including attendance at the GMS; Information on the attendance rate of Board of Directors members at Board of Directors meetings, joint meetings of the Board of Directors and the Board of Commissioners, or the GMS may be presented in the form of a table.</li> <li>d. pelatihan dan/atau peningkatan kompetensi anggota Direksi: <ul style="list-style-type: none"> <li>i. kebijakan pelatihan dan/atau peningkatan kompetensi anggota Direksi, termasuk program orientasi bagi anggota Direksi yang baru diangkat (jika ada); dan</li> <li>ii. pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Direksi dalam tahun buku (jika ada);</li> </ul> training and/or competency enhancement for members of the Board of Directors: <ul style="list-style-type: none"> <li>i. training and/or competency enhancement policies for the members of the Board of Directors, including the orientation program for newly appointed members of the Board of Directors (if any); and</li> <li>ii. training and/or competency enhancement attended by members of the Board of Directors in the fiscal year (if any);</li> </ul> </li> <li>e. penilaian Direksi terhadap kinerja komite yang mendukung pelaksanaan tugas Direksi pada tahun buku paling sedikit memuat: <ul style="list-style-type: none"> <li>i. prosedur penilaian kinerja; dan</li> <li>ii. kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; dan</li> </ul> Board of Directors' assessment for the performance of the committees supporting the implementation of the Board of Directors' duties in the fiscal year, including at least: <ul style="list-style-type: none"> <li>i. performance assessment procedures; and</li> <li>ii. the criteria used such as performance achievements during the fiscal year, competency, and meeting attendance; and</li> </ul> </li> <li>f. dalam hal Emiten atau Perusahaan Publik tidak memiliki komite yang mendukung pelaksanaan tugas Direksi, maka diungkapkan mengenai hal tersebut.<br/>if the Issuer or Public Company does not have committees that support the implementation of the Board of Directors' duties, this should be disclosed.</li> </ul> | 140-146         |

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| <p>3. Dewan Komisaris, paling sedikit memuat:<br/>Board of Commissioners, including at least:</p> <ul style="list-style-type: none"> <li>a. tugas dan tanggung jawab Dewan Komisaris;<br/>duties and responsibilities of the Board of Commissioners;</li> <li>b. pernyataan bahwa Dewan Komisaris memiliki pedoman atau piagam (charter) Dewan Komisaris;<br/>statement that the Board of Commissioners has guidelines or a Board of Commissioners' charter;</li> <li>c. kebijakan dan pelaksanaan frekuensi rapat Dewan Komisaris, rapat Dewan Komisaris bersama Direksi dan tingkat kehadiran anggota Dewan Komisaris dalam rapat tersebut termasuk kehadiran dalam RUPS; Informasi tingkat kehadiran anggota Dewan Komisaris dalam rapat Dewan Komisaris, rapat Dewan Komisaris bersama Direksi, atau RUPS dapat disajikan dalam bentuk tabel.<br/>policies and implementation of the frequency of Board of Commissioners meetings, joint meetings of the Board of Commissioners and the Board of Directors, and the attendance rate of Board of Commissioners members at these meetings, including attendance at the GMS; Information on the attendance rate of Board of Commissioners members at Board of Commissioners meetings, joint meetings of the Board of Commissioners and the Board of Directors, or the GMS may be presented in the form of a table.</li> <li>d. pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris: <ul style="list-style-type: none"> <li>i. kebijakan pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris, termasuk program orientasi bagi anggota Dewan Komisaris yang baru diangkat (jika ada); dan</li> <li>ii. pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Dewan Komisaris dalam tahun buku (jika ada);</li> </ul> </li> </ul> | <p>133-139</p>  |
| <p>training and/or competency enhancement for members of the Board of Commissioners:</p> <ul style="list-style-type: none"> <li>i. training and/or competency enhancement policies for the members of the Board of Commissioners, including the orientation program for newly appointed members of the Board of Directors (if any); and</li> <li>ii. training and/or competency enhancement attended by members of the Board of Commissioners in the fiscal year (if any);</li> </ul> <p>e. penilaian kinerja Direksi dan Dewan Komisaris serta masing-masing anggota Direksi dan anggota Dewan Komisaris, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>i. prosedur pelaksanaan penilaian kinerja;</li> <li>ii. kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; dan</li> <li>iii. pihak yang melakukan penilaian; dan</li> </ul> <p>assessment of the performance of the Board of Directors and the Board of Commissioners as well as each member of the Board of Directors and the Board of Commissioners, including at least:</p> <ul style="list-style-type: none"> <li>i. performance assessment procedures;</li> <li>ii. the criteria used such as performance achievements during the fiscal year, competency, and meeting attendance; and</li> <li>iii. the party conducting the assessment; and</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>147-149</p>  |
| <p>f. penilaian Dewan Komisaris terhadap kinerja Komite yang mendukung pelaksanaan tugas Dewan Komisaris pada tahun buku meliputi:</p> <ul style="list-style-type: none"> <li>i. prosedur penilaian kinerja; dan</li> <li>ii. kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat;</li> </ul> <p>the Board of Commissioners' assessment for the performance of the committees supporting the implementation of the Board of Commissioners; duties in the fiscal year, including:</p> <ul style="list-style-type: none"> <li>i. performance assessment procedures; and</li> <li>ii. the criteria used such as performance achievements during the fiscal year, competency, and meeting attendance;</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>138</p>      |

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| <p>4. Nominasi dan remunerasi Direksi dan Dewan Komisaris, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>a. prosedur nominasi, meliputi uraian singkat mengenai kebijakan dan proses nominasi anggota Direksi dan/atau anggota Dewan Komisaris; dan</li> <li>b. prosedur dan pelaksanaan remunerasi Direksi dan Dewan Komisaris, antara lain: <ul style="list-style-type: none"> <li>i. prosedur penetapan remunerasi Direksi dan Dewan Komisaris;</li> <li>ii. struktur remunerasi Direksi dan Dewan Komisaris seperti, gaji, tunjangan, tantiem/bonus dan lainnya; dan</li> <li>iii. besarnya remunerasi masing-masing anggota Direksi dan anggota Dewan Komisaris; Pengungkapan informasi dapat disajikan dalam bentuk tabel.</li> </ul> </li> </ul> <p>Nomination and remuneration of the Board of Directors and Board of Commissioners, containing at least:</p> <ul style="list-style-type: none"> <li>a. nomination procedures, including short description regarding the nomination policies and process of the Board of Directors and/or Board of Commissioners members; and</li> <li>b. procedures and implementation of the remuneration of the Board of Directors and Board of Commissioners, including: <ul style="list-style-type: none"> <li>i. procedures for determining the remuneration of the Board of Directors and the Board of Commissioners;</li> <li>ii. the remuneration structure for the Board of Directors and the Board of Commissioners, such as salaries, allowances, bonuses/awards, and others; and</li> <li>iii. the amount of remuneration for each member of the Board of Directors and the Board of Commissioners; The information disclosure may be presented in the form of a table.</li> </ul> </li> </ul> | 150                           |
| <p>5. Dewan pengawas syariah, bagi Emiten atau Perusahaan Publik yang menjalankan kegiatan usaha berdasarkan prinsip syariah sebagaimana tertuang dalam anggaran dasar, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>a. nama;</li> <li>b. dasar hukum pengangkatan dewan pengawas syariah;</li> <li>c. periode penugasan dewan pengawas syariah;</li> <li>d. tugas dan tanggung jawab dewan pengawas syariah; dan</li> <li>e. frekuensi dan cara pemberian nasihat dan saran serta pengawasan pemenuhan prinsip syariah di pasar modal terhadap Emiten atau Perusahaan Publik;</li> </ul> <p>The sharia supervisory board, for Issuers or Public Companies that conduct business activities based on sharia principles as outlined in their articles of association, must at least include:</p> <ul style="list-style-type: none"> <li>a. name;</li> <li>b. legal basis for the appointment of the sharia supervisory board;</li> <li>c. term of assignment of the sharia supervisory board;</li> <li>d. duties and responsibilities of the sharia supervisory board; and</li> <li>e. the frequency and manner of providing advice and recommendations, as well as overseeing the compliance with Sharia principles in the capital market for the Issuer or Public Company;</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Tidak Relevan<br>Not Relevant |



| Bentuk Laporan Tahunan<br>Format of Annual Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Halaman<br>Page |
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| <p>6. Komite Audit, paling sedikit memuat:<br/>Audit Committee, including at least:</p> <ul style="list-style-type: none"> <li>a. nama dan jabatannya dalam keanggotaan komite;<br/>name and position in the committee membership;</li> <li>b. usia;<br/>age;</li> <li>c. kewarganegaraan;<br/>nationality;</li> <li>d. riwayat pendidikan;<br/>education history;</li> <li>e. riwayat jabatan, meliputi informasi:<br/>professional history, including the following information: <ul style="list-style-type: none"> <li>i. dasar hukum penunjukan sebagai anggota komite;<br/>legal basis of appointment as committee member;</li> <li>ii. rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada);<br/>dan<br/>concurrent positions, as member of the Board of Commissioners, Board of Directors, and/or committee member and other positions (if any); and</li> <li>iii. pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br/>work experience along with the term of office, both inside or outside the Issuer or Public Company;</li> </ul> </li> <li>f. periode dan masa jabatan anggota Komite Audit;<br/>period and term of office of the Audit Committee Member;</li> <li>g. pernyataan independensi Komite Audit;<br/>statement of independence of the Audit Committee;</li> <li>h. kebijakan dan pelaksanaan tentang frekuensi rapat Komite Audit dan tingkat kehadiran anggota Komite Audit dalam rapat tersebut;<br/>policies and implementation regarding the frequency of Audit Committee meetings and the attendance rate of Audit Committee members at these meetings;</li> <li>i. pendidikan dan/atau pelatihan yang telah diikuti dalam tahun buku (jika ada); dan<br/>education and/or training attended during the fiscal year (if any); and</li> <li>j. pelaksanaan kegiatan Komite Audit pada tahun buku sesuai dengan yang dicantumkan dalam pedoman atau piagam (charter) Komite Audit;<br/>the implementation of the Audit Committee's activities in the fiscal year in accordance with what is stated in the Audit Committee's guidelines or charter;</li> </ul> | 151-155         |

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| <p>7. komite atau fungsi nominasi dan remunerasi Emiten atau Perusahaan Publik, paling sedikit memuat:<br/>nomination and remuneration committee or function of the Issuer or Public Company, including at least:</p> <ul style="list-style-type: none"> <li>a. nama dan jabatannya dalam keanggotaan komite;<br/>name and position in the committee membership;</li> <li>b. usia;<br/>age;</li> <li>c. kewarganegaraan;<br/>nationality;</li> <li>d. riwayat pendidikan;<br/>education history;</li> <li>e. riwayat jabatan, meliputi informasi:<br/>professional history, including the following information: <ul style="list-style-type: none"> <li>i. dasar hukum penunjukan sebagai anggota komite;<br/>legal basis of appointment as committee member;</li> <li>ii. rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada);<br/>concurrent positions, as member of the Board of Commissioners, Board of Directors, and/or committee member and other positions (if any); and</li> <li>iii. pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br/>work experience along with the term of office, both inside or outside the Issuer or Public Company;</li> </ul> </li> <li>f. periode dan masa jabatan anggota komite;<br/>period and term of office of the committee member;</li> <li>g. pernyataan independensi komite;<br/>statement of independence of the committee;</li> <li>h. pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada);<br/>training and/or competency enhancement attended during the fiscal year (if any);</li> <li>i. uraian tugas dan tanggung jawab;<br/>description of duties and responsibilities;</li> <li>j. pernyataan bahwa telah memiliki pedoman atau piagam (charter);<br/>statement of having guidelines or a charter;</li> <li>k. kebijakan dan pelaksanaan frekuensi rapat dan tingkat kehadiran anggota dalam rapat tersebut;<br/>policies and implementation regarding the frequency of meetings and the attendance rate of members at these meetings;</li> <li>l. uraian singkat pelaksanaan kegiatan pada tahun buku; dan<br/>short description regarding the implementation of activities during the fiscal year; and</li> <li>m. dalam hal tidak dibentuk komite nominasi dan remunerasi, Emiten atau Perusahaan Publik cukup mengungkapkan informasi sebagaimana dimaksud dalam huruf i) sampai dengan huruf ii) dan mengungkapkan:<br/>in the event that a nomination and remuneration committee is not established, the Issuer or Public Company is only required to disclose the information as referred to in points i) through l) and disclose: <ul style="list-style-type: none"> <li>i. alasan tidak dibentuknya komite; dan<br/>reasons for not establishing the committee; and</li> <li>ii. pihak yang melaksanakan fungsi nominasi dan remunerasi;<br/>the party responsible for carrying out the nomination and remuneration functions;</li> </ul> </li> </ul> | <p>155-156</p>  |

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| <p>8. komite lain yang dimiliki Emiten atau Perusahaan Publik dalam rangka mendukung fungsi dan tugas Direksi dan/ atau Dewan Komisaris, seperti Komite Nominasi dan Remunerasi, mencakup antara lain:<br/>other committees held by the Issuer or Public Company in order to support the functions and duties of the Board of Directors and/or Board of Commissioners, such as the Nomination and Remuneration Committee, include among others:</p> <ul style="list-style-type: none"> <li>a. nama dan jabatannya dalam keanggotaan komite;<br/>name and position in the committee membership;</li> <li>b. usia;<br/>age;</li> <li>c. kewarganegaraan;<br/>nationality;</li> <li>d. riwayat pendidikan;<br/>education history;</li> <li>e. riwayat jabatan, meliputi informasi:<br/>professional history, including the following information: <ul style="list-style-type: none"> <li>i. dasar hukum penunjukan sebagai anggota komite;<br/>legal basis of appointment as committee member;</li> <li>ii. rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada);<br/>concurrent positions, as member of the Board of Commissioners, Board of Directors, and/or committee member and other positions (if any); and</li> <li>iii. pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br/>work experience along with the term of office, both inside or outside the Issuer or Public Company;</li> </ul> </li> <li>f. periode dan masa jabatan anggota komite;<br/>period and term of office of the committee member;</li> <li>g. uraian tugas dan tanggung jawab;<br/>description of duties and responsibilities;</li> <li>h. pernyataan bahwa telah memiliki pedoman atau piagam (charter) komite<br/>statement of having guidelines or a committee charter;</li> <li>i. pernyataan independensi komite;<br/>statement of independence of the committee;</li> <li>j. kebijakan dan pelaksanaan tentang frekuensi rapat komite dan tingkat kehadiran anggota komite dalam rapat tersebut;<br/>policies and implementation regarding the frequency of meetings and the attendance rate of members at these meetings;</li> <li>k. pendidikan dan/atau pelatihan yang telah diikuti dalam tahun buku (jika ada); dan<br/>education and/or training attended during the fiscal year (if any);</li> <li>l. uraian singkat pelaksanaan kegiatan komite pada tahun buku;<br/>short description of the implementation of committee activities during the fiscal year;</li> </ul> | 157             |
| <p>9. Sekretaris Perusahaan, mencakup antara lain:<br/>Corporate Secretary, including:</p> <ul style="list-style-type: none"> <li>a. nama;<br/>name;</li> <li>b. domisili;<br/>domicile;</li> <li>c. riwayat jabatan, meliputi informasi:<br/>professional history, including the following information: <ul style="list-style-type: none"> <li>i. dasar hukum penunjukan sebagai Sekretaris Perusahaan; dan<br/>legal basis of appointment as Corporate Secretary; and</li> <li>ii. pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br/>work experience along with the term of office, both inside or outside the Issuer or Public Company;</li> </ul> </li> <li>d. riwayat pendidikan;<br/>education history;</li> <li>e. pendidikan dan/atau pelatihan yang diikuti dalam tahun buku; dan<br/>education and/or training attended during the fiscal year; and</li> <li>f. uraian singkat pelaksanaan tugas Sekretaris Perusahaan pada tahun buku;<br/>short description of the implementation of the Corporate Secretary's duties during the fiscal year;</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 157-160         |

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| <p>10. Unit Audit Internal, mencakup antara lain:<br/>Internal Audit Unit, including:</p> <ul style="list-style-type: none"> <li>a. nama kepala Unit Audit Internal;<br/>name of the Internal Unit Audit head</li> <li>b. riwayat jabatan, meliputi informasi:<br/>professional history, including the following information: <ul style="list-style-type: none"> <li>i. dasar hukum penunjukan sebagai kepala Unit Audit Internal; dan<br/>legal basis of appointment as the head of the Internal Audit Unit; and</li> <li>ii. pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;<br/>work experience along with the term of office, both inside or outside the Issuer or Public Company;</li> </ul> </li> <li>c. kualifikasi atau sertifikasi sebagai profesi audit internal (jika ada);<br/>qualifications or certification as an internal audit profession (if any);</li> <li>d. pendidikan dan/atau pelatihan yang diikuti dalam tahun buku;<br/>education and/or training attended during the fiscal year;</li> <li>e. struktur dan kedudukan Unit Audit Internal;<br/>structure and position of the Internal Audit Unit;</li> <li>f. uraian tugas dan tanggung jawab;<br/>description of duties and responsibilities;</li> <li>g. pernyataan bahwa telah memiliki pedoman atau piagam (charter) Unit Audit Internal; dan<br/>statement of having guidelines or an Internal Audit Unit charter; and</li> <li>h. uraian singkat pelaksanaan tugas unit audit internal pada tahun buku termasuk kebijakan dan pelaksanaan frekuensi rapat dengan Direksi, Dewan Komisaris, dan/atau komite audit;<br/>brief description of the implementation of the internal audit unit's duties during the fiscal year, including policies and the implementation of the frequency of meetings with the Board of Directors, the Board of Commissioners, and/or the audit committee;</li> </ul> | 162-165         |
| <p>11. uraian mengenai sistem pengendalian internal (internal control) yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit mengenai:<br/>description regarding the internal control system implemented by the Issuer or Public Company, at least regarding:</p> <ul style="list-style-type: none"> <li>a. pengendalian keuangan dan operasional, serta kepatuhan terhadap peraturan perundang-undangan lainnya; dan<br/>financial and operational control, and compliance with the other laws and regulations; and</li> <li>b. tinjauan atas efektivitas sistem pengendalian internal; dan<br/>review of the effectiveness of the internal control system; and</li> <li>c. pernyataan Direksi dan/atau Dewan Komisaris atas kecukupan sistem pengendalian internal;<br/>statement of the Board of Directors and/or Board of Commissioners on the adequacy of the internal control system;</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 167             |
| <p>12. sistem manajemen risiko yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit mengenai:<br/>the risk management system implemented by the Issuer or Public Company, at least regarding:</p> <ul style="list-style-type: none"> <li>a. gambaran umum mengenai sistem manajemen risiko Emiten atau Perusahaan Publik;<br/>overview of the risk management system of the Issuer or Public Company</li> <li>b. jenis risiko dan cara pengelolaannya;<br/>types of risks and how to manage them;</li> <li>c. tinjauan atas efektivitas sistem manajemen risiko Emiten atau Perusahaan Publik; dan<br/>review of the effectiveness of the risk management system of the Issuer or Public Company; and</li> <li>d. pernyataan Direksi dan/atau Dewan Komisaris atau komite audit atas kecukupan sistem manajemen risiko;<br/>statement of the Board of Directors and/or Board of Commissioners or audit committee on the adequacy of the risk management system;</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 168-169         |
| <p>13. perkara penting yang dihadapi oleh Emiten atau Perusahaan Publik, entitas anak, anggota Direksi dan anggota Dewan Komisaris (jika ada), antara lain meliputi:<br/>significant matters faced by the Issuer or Public Company, its subsidiaries, members of the Board of Directors, and members of the Board of Commissioners (if any), including:</p> <ul style="list-style-type: none"> <li>a. pokok perkara/gugatan;<br/>main points of the issues/lawsuits;</li> <li>b. status penyelesaian perkara/gugatan; dan<br/>status of the resolution of the issues/lawsuits; and</li> <li>c. pengaruhnya terhadap kondisi Emiten atau Perusahaan Publik;<br/>their impact on the condition of the Issuer or Public Company;</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 169             |

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| 14. informasi tentang sanksi administratif yang dikenakan kepada Emiten atau Perusahaan Publik, anggota Dewan Komisaris dan Direksi, oleh otoritas Pasar Modal dan otoritas lainnya pada tahun buku (jika ada);<br>information regarding the administrative sanctions imposed on the Issuer or Public Company, members of the Board of Commissioners and Board of Directors, by the Capital Market authority and other authorities during the fiscal year (if any):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 169             |
| 15. informasi mengenai kode etik Emiten atau Perusahaan Publik meliputi:<br>information on the code of ethics of the Issuer or Public Company, including:<br>a. pokok-pokok kode etik;<br>main points of the code of ethics;<br>b. bentuk sosialisasi kode etik dan upaya penegakannya; dan<br>forms of socialization of the code of ethics and their reinforcement efforts;<br>and<br>c. pernyataan bahwa kode etik berlaku bagi anggota Direksi, anggota Dewan Komisaris, dan karyawan Emiten atau Perusahaan Publik;<br>statement that the code of ethics applies to the members of the Board of Directors, members of the Board of Commissioners, and employees of the Issuer or Public Company;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 170-171         |
| 16. uraian singkat mengenai kebijakan pemberian kompensasi jangka panjang berbasis kinerja kepada manajemen dan/atau karyawan yang dimiliki oleh Emiten atau Perusahaan Publik (jika ada), antara lain berupa program kepemilikan saham oleh manajemen (management stock ownership program/MSOP) dan/atau program kepemilikan saham oleh karyawan (employee stock ownership program/ESOP); Dalam hal pemberian kompensasi berupa program kepemilikan saham oleh manajemen (management stock ownership program/MSOP) dan/atau program kepemilikan saham oleh karyawan (employee stock ownership program/ESOP), informasi yang diungkapkan paling sedikit memuat:<br>brief description of the policy on providing long-term performance-based compensation to management and/or employees owned by the Issuer or Public Company (if any), including programs such as management stock ownership programs (MSOP) and/or employee stock ownership programs (ESOP);<br>in the event of providing compensation in the form of management stock ownership programs (MSOP) and/or employee stock ownership programs (ESOP), the information disclosed must at least include:<br>a. jumlah saham dan/atau opsi;<br>the number of shares and/or options;<br>b. jangka waktu pelaksanaan;<br>implementation period;<br>c. persyaratan karyawan dan/atau manajemen yang berhak; dan<br>eligibility requirements for employees and/or management; and<br>d. harga pelaksanaan atau penentuan harga pelaksanaan;<br>exercise price or the determination of the exercise price; | 174             |
| 17. uraian singkat mengenai kebijakan pengungkapan informasi mengenai:<br>brief description regarding the policies for the disclosure of information, in regards to:<br>a. kepemilikan saham anggota Direksi dan anggota Dewan Komisaris paling lambat 3 (tiga) hari kerja setelah terjadinya kepemilikan atau setiap perubahan kepemilikan atas saham Perusahaan Terbuka; dan<br>the share ownership of members of the Board of Directors and the Board of Commissioners no later than 3 (three) working days after the acquisition or any change in the ownership of shares in the Public Company; and<br>b. pelaksanaan atas kebijakan dimaksud;<br>implementation of the aforementioned policy;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 174             |

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| <p>18. uraian mengenai sistem pelaporan pelanggaran (whistleblowing system) di Emiten atau Perusahaan Publik (jika ada), antara lain meliputi:<br/>description regarding the whistleblowing system in the Issuer or Public Company (if any), including:</p> <ul style="list-style-type: none"> <li>a. cara penyampaian laporan pelanggaran;<br/>methods for reporting violations;</li> <li>b. perlindungan bagi pelapor;<br/>protection for the whistleblowers;</li> <li>c. penanganan pengaduan;<br/>handling of complaints;</li> <li>d. pihak yang mengelola pengaduan; dan<br/>the parties managing the complaints; and</li> <li>e. hasil dari penanganan pengaduan, paling sedikit meliputi:<br/>results of handling complaints, including at least: <ul style="list-style-type: none"> <li>i. jumlah pengaduan yang masuk dan diproses dalam tahun buku; dan<br/>number of complaints received and processed during the fiscal year; and</li> <li>ii. tindak lanjut pengaduan<br/>follow-up actions taken on the complaints;</li> </ul> </li> </ul> <p>Dalam hal Emiten atau Perusahaan Publik tidak memiliki sistem pelaporan pelanggaran (whistleblowing system), maka diungkapkan mengenai hal tersebut.<br/>In the event that the Issuer or Public Company does not have a whistleblowing system, this should be disclosed.</p> | 172-173         |
| <p>19. uraian mengenai kebijakan anti korupsi Emiten atau Perusahaan Publik, paling sedikit memuat:<br/>description of the anti-corruption policy of the Issuer or Public Company, which at a minimum includes:</p> <ul style="list-style-type: none"> <li>a. program dan prosedur yang dilakukan dalam mengatasi praktik korupsi, balas jasa (kickbacks), fraud, suap dan/atau gratifikasi dalam Emiten atau Perusahaan Publik; dan<br/>programs and procedures implemented to address corruption practices, kickbacks, fraud, bribery, and/or gratuities within the Issuer or Public Company; and</li> <li>b. pelatihan/sosialisasi anti korupsi kepada karyawan Emiten atau Perusahaan Publik; Dalam hal Emiten atau Perusahaan Publik tidak memiliki kebijakan anti korupsi, maka dijelaskan alasan tidak dimilikinya kebijakan dimaksud.<br/>anti-corruption training/socialization for the employees of the Issuer or Public Company; In the event that the Issuer or Public Company does not have an anti-corruption policy, the reasons for not having such a policy should be disclosed.</li> </ul>                                                                                                                                                                                                                             | 172             |
| <p>20. penerapan atas pedoman tata kelola Perusahaan Terbuka bagi Emiten yang menerbitkan efek bersifat ekuitas atau Perusahaan Publik, meliputi:<br/>implementation of the corporate governance guidelines for Public Companies or Issuers that issue equity securities, which includes:</p> <ul style="list-style-type: none"> <li>a. pernyataan mengenai rekomendasi yang telah dilaksanakan; dan/atau<br/>statement regarding the recommendations that have been implemented; and/or</li> <li>b. penjelasan atas rekomendasi yang belum dilaksanakan, disertai alasan dan alternatif pelaksanaannya (jika ada).<br/>explanation of the recommendations that have not been implemented, along with reasons and alternative implementation plans (if any).</li> </ul> <p>Pengungkapan informasi dapat disajikan dalam bentuk tabel.<br/>The information disclosure may be presented in the form of a table.</p>                                                                                                                                                                                                                                                                                                                                                                                                                        | 178-184         |
| <p>TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN EMITEN ATAU PERUSAHAAN PUBLIK<br/>SOCIAL AND ENVIRONMENTAL RESPONSIBILITY OF THE ISSUER OR PUBLIC COMPANY</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 186-241         |

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| <p>1. Informasi yang diungkapkan dalam bagian tanggung jawab sosial dan lingkungan merupakan Laporan Keberlanjutan (Sustainability Report) sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik, paling sedikit memuat:</p> <p>The information disclosed in the section on social and environmental responsibility constitutes the Sustainability Report as referred to in the Financial Services Authority Regulation Number 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies, including at least:</p> <ul style="list-style-type: none"> <li>a. penjelasan strategi keberlanjutan;<br/>explanation of sustainability strategy;</li> <li>b. ikhtisar aspek keberlanjutan (ekonomi, sosial, dan lingkungan hidup);<br/>highlights of sustainability aspects (economic, social, and environmental);</li> <li>c. profil singkat Emiten atau Perusahaan Publik;<br/>brief profile of the Issuer or Public Company;</li> <li>d. penjelasan Direksi;<br/>explanation by the Board of Directors;</li> <li>e. tata kelola keberlanjutan;<br/>sustainability governance;</li> <li>f. kinerja keberlanjutan;<br/>sustainability performance;</li> <li>g. verifikasi tertulis dari pihak independen, jika ada;<br/>written verification from an independent party, if any;</li> <li>h. lembar umpan balik (feedback) untuk pembaca, jika ada; dan<br/>feedback form for readers, if any; and</li> <li>i. tanggapan Emiten atau Perusahaan Publik terhadap umpan balik laporan tahun sebelumnya;<br/>the Issuer or Public Company's response to feedback from the previous year's report;</li> </ul> | v               |
| <p>2. Laporan Keberlanjutan sebagaimana dimaksud pada angka 1), harus disusun sesuai Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) Bagi Emiten dan Perusahaan Publik sebagaimana tercantum dalam Lampiran II yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini;</p> <p>The Sustainability Report as referred to in point 1), must be prepared in accordance with the Technical Guidelines for the Preparation of the Sustainability Report for Issuers and Public Companies as outlined in Appendix II, which is an integral part of this Financial Services Authority Circular Letter;</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | v               |
| <p>3. informasi Laporan Keberlanjutan (Sustainability Report) pada angka 1) dapat:</p> <p>the information in the Sustainability Report (Sustainability Report) in point 1) may:</p> <ul style="list-style-type: none"> <li>a. diungkapkan pada bagian lain yang relevan di luar bagian tanggung jawab sosial dan lingkungan, seperti penjelasan Direksi terkait Laporan Keberlanjutan diungkapkan dalam bagian terkait Laporan Direksi; dan/atau<br/>be disclosed in other relevant sections outside the social and environmental responsibility section, such as the Board of Directors' explanation regarding the Sustainability Report, which is disclosed in the relevant section of the Board of Directors' Report; and/or</li> <li>b. merujuk pada bagian lain di luar bagian tanggung jawab sosial dan lingkungan dengan tetap mengacu pada Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) Bagi Emiten dan Perusahaan Publik sebagaimana tercantum dalam Lampiran II yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini, seperti profil Emiten atau Perusahaan Publik;<br/>refer to other sections outside the social and environmental responsibility section while still adhering to the Technical Guidelines for the Preparation of the Sustainability Report for Issuers and Public Companies as outlined in Appendix II, which is an integral part of this Financial Services Authority Circular Letter, such as the Issuer or Public Company's profile;</li> </ul>                                                                                                                                                                                                                                                                       | v               |
| <p>4. Laporan Keberlanjutan (Sustainability Report) sebagaimana dimaksud pada angka 1) merupakan bagian yang tidak terpisahkan dari Laporan Tahunan namun dapat disajikan secara terpisah dengan Laporan Tahunan;</p> <p>The Sustainability Report as referred to in point 1) is an integral part of the Annual Report but may be presented separately from the Annual Report;</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | v               |



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| <p>5. Dalam hal Laporan Keberlanjutan disajikan secara terpisah dengan Laporan Tahunan, informasi yang diungkapkan dalam Laporan Keberlanjutan dimaksud harus:</p> <p>In the event the Sustainability Report is presented separately from the Annual Report, the information disclosed in the Sustainability Report must:</p> <ul style="list-style-type: none"> <li>a. memuat seluruh informasi sebagaimana dimaksud pada angka 1); dan<br/>contain all the information referred to in point 1); and</li> <li>b. disusun sesuai Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) Bagi Emiten dan Perusahaan Publik sebagaimana tercantum dalam Lampiran II yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini;<br/>be prepared in accordance with the Technical Guidelines for the Preparation of the Sustainability Report for Issuers and Public Companies as outlined in Appendix II, which is an integral part of this Financial Services Authority Circular Letter;</li> </ul>                                                                                                                                                                                                                                                                                           | v               |
| <p>6. Dalam hal Laporan Keberlanjutan disajikan secara terpisah dengan Laporan Tahunan, maka dalam bagian tanggung jawab sosial dan lingkungan memuat informasi bahwa informasi mengenai tanggung jawab sosial dan lingkungan telah diungkapkan dalam Laporan Keberlanjutan yang disajikan secara terpisah dari Laporan Tahunan; dan</p> <p>In the event the Sustainability Report is presented separately from the Annual Report, the social and environmental responsibility section must contain information stating that the information regarding social and environmental responsibility has been disclosed in the Sustainability Report, which is presented separately from the Annual Report; and</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | v               |
| <p>7. Penyampaian Laporan Keberlanjutan (Sustainability Report) yang disajikan secara terpisah dengan Laporan Tahunan harus disampaikan bersamaan dengan penyampaian Laporan Tahunan.</p> <p>The submission of the Sustainability Report, when presented separately from the Annual Report, must be submitted simultaneously with the submission of the Annual Report.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | v               |
| <p>I. LAPORAN KEUANGAN TAHUNAN YANG TELAH DIAUDIT</p> <p>Laporan keuangan tahunan yang dimuat dalam Laporan Tahunan disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia dan telah diaudit oleh Akuntan. Laporan keuangan dimaksud memuat pernyataan mengenai pertanggungjawaban atas laporan keuangan sebagaimana diatur dalam peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai tanggung jawab Direksi atas laporan keuangan atau peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai laporan berkala Perusahaan Efek dalam hal Emiten merupakan Perusahaan Efek; dan</p> <p>AUDITED ANNUAL FINANCIAL STATEMENTS</p> <p>The annual financial statements included in the Annual Report must be prepared in accordance with the Financial Accounting Standards in Indonesia and have been audited by an Accountant. The financial statements must contain a statement of accountability for the financial statements as regulated in the applicable laws and regulations in the Capital Market sector, which regulate the responsibilities of the Board of Directors for the financial statements or the laws and regulations in the Capital Market sector, which regulate the periodic reports of Securities Companies in the event the Issuer is a Securities Company; and</p> | v               |
| <p>J. SURAT PERNYATAAN ANGGOTA DIREKSI DAN ANGGOTA DEWAN KOMISARIS TENTANG TANGGUNG JAWAB ATAS LAPORAN TAHUNAN</p> <p>Surat pernyataan anggota Direksi dan anggota Dewan Komisaris tentang tanggung jawab atas Laporan Tahunan disusun sesuai dengan format Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan sebagaimana tercantum dalam Lampiran yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini.</p> <p>STATEMENT LETTER OF THE MEMBERS OF THE BOARD OF DIRECTORS AND THE BOARD OF COMMISSIONERS REGARDING RESPONSIBILITY FOR THE ANNUAL REPORT</p> <p>The statement letter from the members of the Board of Directors and the Board of Commissioners regarding their responsibility for the Annual Report must be prepared in accordance with the format of the Statement Letter from the Members of the Board of Directors and the Board of Commissioners regarding Responsibility for the Annual Report as outlined in the Appendix, which is an integral part of this Financial Services Authority Circular Letter.</p>                                                                                                                                                                                                              |                 |

## Verifikasi Tertulis Dari Pihak Independen [OJK G.1]

### Written Verification From And Independent Party [OJK G.1]

Meskipun penggunaan external assurance oleh pihak ketiga yang independen dapat memastikan kualitas dan kehandalan informasi yang disampaikan dalam laporan ini. Namun, atas pertimbangan tertentu dari manajemen, saat ini Perseroan belum melakukan verifikasi tertulis dari pihak ketiga yang independen dikarenakan hal tersebut bukan merupakan persyaratan yang wajib. Namun demikian, kami menjamin bahwa seluruh informasi yang diungkapkan di dalam laporan ini adalah benar, akurat, dan faktual.

Even though the use of external assurance by an independent third party could ensure the quality and reliability of the information presented in this report. However, due to certain considerations from the management, the Company has not undertaken assurance from an independent third party, since it is not a mandatory requirement. However, we guarantee that all information disclosed in this report is true, accurate and factual.

## Tanggapan Terhadap Umpan Balik Laporan Keberlanjutan Tahun Sebelumnya [OJK G.3]

### Responses To The Feedback Of Previous Year Report [OJK G.3]

Perseroan tidak menerima tanggapan spesifik terkait Laporan Keberlanjutan Tahun sebelumnya. Namun demikian, Perseroan telah berupaya melakukan berbagai penyempurnaan dan perbaikan agar laporan ini memenuhi ketentuan POJK No.51/POJK.03/2017 dan No.16/SEOJK.04/2021 yang menjadi rujukan penulisan laporan ini. Kami berharap laporan ini dapat menjadi sumber informasi yang berguna bagi para pemangku kepentingan.

The Company has not received any specific responses regarding the previous year's Sustainability Report. However, the Company has endeavored to make various enhancements and improvements for this report in accordance to complies with the provisions of POJK No.51/POJK.03/2017 and No.16/SEOJK.04/2021 which are the references in writing this report. We hope this report can be a useful source of information for stakeholders.



# Lembar Umpan Balik [OJK G.2]

## Feedback Form [OJK G.2]

Terima kasih kepada Bapak/Ibu/Saudara yang telah berkenan membaca Laporan Keberlanjutan PT Puradelta Lestari Tbk 2025. Guna meningkatkan isi Laporan Keberlanjutan pada tahun-tahun mendatang, kami berharap Bapak/Ibu/Saudara bersedia untuk mengisi Lembar Umpan Balik ini dengan melingkari salah satu jawaban dan mengisi titik-titik yang tersedia, kemudian mengirimkannya kepada kami.

Thank you to you who have set aside some time to read PT Puradelta Lestari Tbk 2025 Sustainability Report. To improve the contents of the Sustainability Report in the coming years, we hope that you are willing to fill out this Feedback Form by circling one of the answers and filling in the blanks, then send them to us.

|                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>1</b> Laporan Keberlanjutan ini sudah memberikan informasi yang jelas mengenai kinerja ekonomi, sosial dan lingkungan Perseroan:<br/>This Sustainability Report has provided clear information about the economic, social and environmental performance of the Company:</p> <p>Setuju Agree      Tidak Setuju Disagree      Tidak tahu Do not know</p>           | <p><b>5</b> Apakah desain, tata letak, grafis dan foto-foto dalam Laporan Keberlanjutan ini sudah bagus?<br/>Are the designs, layout, graphics and photographs in this Sustainability Report good?</p> <p>Setuju Agree      Tidak Setuju Disagree      Tidak tahu Do not know</p>                                                                                           |
| <p><b>2</b> Laporan Keberlanjutan ini sudah memberikan informasi yang jelas mengenai pemenuhan tanggung jawab sosial dan lingkungan Perseroan:<br/>This Sustainability Report has provided clear information about fulfilling social and environmental responsibilities of the Company:</p> <p>Setuju Agree      Tidak Setuju Disagree      Tidak tahu Do not know</p> | <p><b>6</b> Informasi apa yang paling bermanfaat dari Laporan Keberlanjutan ini?<br/>What information is most useful from this Sustainability Report?</p> <p>Setuju Agree      Tidak Setuju Disagree      Tidak tahu Do not know</p>                                                                                                                                        |
| <p><b>3</b> Materi dan data dalam Laporan Keberlanjutan ini mudah dimengerti dan dipahami:<br/>The material and data in this Sustainability Report are easy to understand and comprehend:</p> <p>Setuju Agree      Tidak Setuju Disagree      Tidak tahu Do not know</p>                                                                                               | <p><b>7</b> Informasi apa yang paling bermanfaat dari Laporan Keberlanjutan ini?<br/>What information is most useful from this Sustainability Report?</p> <p>Setuju Agree      Tidak Setuju Disagree      Tidak tahu Do not know</p>                                                                                                                                        |
| <p><b>4</b> Materi dan data dalam Laporan Keberlanjutan ini sudah cukup lengkap:<br/>The material and data in this Sustainability Report are complete enough:</p> <p>Setuju Agree      Tidak Setuju Disagree      Tidak tahu Do not know</p>                                                                                                                           | <p><b>8</b> Informasi apa yang dinilai masih kurang dari Laporan Keberlanjutan ini dan perlu ditambahkan pada Laporan Keberlanjutan mendatang?<br/>What information is still considered lacking from this Sustainability Report and needs to be added to the upcoming Sustainability Report?</p> <p>Setuju Agree      Tidak Setuju Disagree      Tidak tahu Do not know</p> |

Identitas Pengirim / Sender Identity

Nama / Name : \_\_\_\_\_  
Surel / Email : \_\_\_\_\_

Identifikasi menurut kategori pemangku kepentingan:  
Identification by stakeholder company:

- ☐ Nasabah dan Klien / Customers & Client
 ☐ Media / Media
- ☐ Investor / Investor
 ☐ Karyawan / Employee
- ☐ Regulator (OJK/BI) / Regulator (OJK/BI)
 ☐ Lain-lain, mohon disebutkan... / Others, please mention.....
- ☐ Komunitas Masyarakat / Community

Mohon formulir ini dikirimkan kembali ke:  
Please return this form to:

**Head Office**  
Kantor Pusat | Head Office  
PT Puradelta Lestari Tbk  
Jl. Tol Jakarta-Cikampek KM 37  
Desa Hegarmukti, Kecamatan Cikarang Pusat  
Bekasi, Indonesia 17531

## Kesesuaian Isi Laporan Keberlanjutan dengan Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik [OJK G.4]

The Alignment of the Sustainability Report Content with the Financial Services Authority Regulation No. 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Service Institutions, Issuers, and Public Companies [OJK G.4]

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# **Laporan Keuangan** Financial Statements

**PT Puradelta Lestari Tbk**

**2025**



**PT Puradelta Lestari Tbk**  
**dan Entitas Anak/*and its Subsidiary***

Laporan Keuangan Konsolidasian/  
*Consolidated Financial Statements*

Untuk Tahun-tahun yang Berakhir 31 Desember 2025 dan 2024/  
*For The Years Ended December 31, 2025 and 2024*

**PT PURADELTA LESTARI Tbk DAN ENTITAS ANAK/AND ITS SUBSIDIARY**  
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**Laporan Auditor Independen****No. 00109/2.1090/AU.1/03/1905-2/1/II/2026****Pemegang Saham, Dewan Komisaris, dan Direksi****PT Puradelta Lestari Tbk****Opini**

Kami telah mengaudit laporan keuangan konsolidasian PT Puradelta Lestari Tbk dan entitas anaknya (Grup), yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2025, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan konsolidasian dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

**Basis Opini**

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

**Hal Audit Utama**

Hal audit utama adalah hal-hal yang, menurut pertimbangan profesional kami, merupakan hal yang paling signifikan dalam audit kami atas laporan keuangan konsolidasian periode kini. Hal-hal tersebut disampaikan dalam konteks audit kami atas laporan keuangan konsolidasian secara keseluruhan, dan dalam merumuskan opini kami atas laporan keuangan konsolidasian terkait, kami tidak menyatakan suatu opini terpisah atas hal audit utama tersebut.

**Independent Auditors' Report****No. 00109/2.1090/AU.1/03/1905-2/1/II/2026****The Stockholders, Boards of Commissioners, and Directors****PT Puradelta Lestari Tbk****Opinion**

We have audited the consolidated financial statements of PT Puradelta Lestari Tbk and its subsidiary (the Group), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Indonesian Financial Accounting Standards.

**Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

#### Pengakuan pendapatan

Lihat ke Catatan 2s - Kebijakan Akuntansi atas Pengakuan Pendapatan dan Catatan 31 - Pendapatan Usaha.

Pendapatan Grup untuk tahun yang berakhir 31 Desember 2025 adalah sebesar Rp 1.309.090.934.782. Pendapatan Grup terutama berasal dari penjualan persediaan sebesar Rp 1.277.246.589.529 atau sebesar 97,57% dari jumlah pendapatan.

Kami menganggap proses, kebijakan dan prosedur pengakuan penjualan real estat Grup signifikan bagi audit kami karena hal ini melibatkan penerapan pertimbangan dan estimasi signifikan dalam aspek-aspek berikut: a) penentuan harga transaksi; dan b) pengakuan pendapatan pada suatu titik waktu berdasarkan pengalihan pengendalian aset pada suatu titik waktu tertentu (pemuenuhan kewajiban pelaksanaan pada suatu titik waktu tertentu).

Dalam penentuan harga transaksi, Grup mempertimbangkan apakah harga jual dari persediaan real estat termasuk komponen pembiayaan yang signifikan.

Grup juga mengevaluasi kapan pengendalian atas persediaan telah dialihkan ke pelanggan sebagai dasar penentuan pengakuan penjualan, yakni pengakuan pada suatu titik waktu atau sepanjang waktu. Pendapatan dari penjualan persediaan diakui pada suatu titik waktu pada saat persediaan diserahkan kepada pelanggan. Penentuan waktu pengakuan penjualan membutuhkan pertimbangan apakah Grup telah mengalihkan risiko dan manfaat kepemilikan persediaan secara signifikan kepada pelanggan dan apakah Grup masih memiliki keterlibatan yang berkelanjutan atas persediaan.

#### *Bagaimana audit kami merespon hal audit utama*

- Kami menilai keseluruhan proses penjualan serta sistem dan desain pengendalian yang relevan atas perolehan dan pencatatan transaksi pendapatan. Kami telah menguji keefektifan pengendalian utama pada proses yang berkaitan dengan pengakuan pendapatan dan melakukan pengujian rinci atas sampel transaksi penjualan.
- Kami membaca kontrak penjualan dan menerapkan pemahaman kami tentang kontrak ini dalam menilai kelengkapan dan akurasi pendapatan. Secara khusus, pemahaman kami juga memungkinkan kami untuk mengevaluasi pertimbangan yang digunakan dalam menentukan waktu pengakuan pendapatan.

#### Revenue recognition

Refer to Note 2s - Accounting Policies on Revenue Recognition and Note 31 - Revenues.

The Group's revenues for the year ended December 31, 2025 amounted to Rp 1,309,090,934,782. The Group's revenues were mainly from the sales of inventories amounting to Rp 1,277,246,589,529 or 97.57% of the total revenues.

We considered the Group's real estate revenue recognition process, policies and procedures significant to our audit because these involve application of significant judgment and estimation in the following aspects: a) determination of the transaction price; and b) point in time recognition of revenues based on point in time transfer of the control of the asset (point in time satisfaction of performance obligation).

In determining the transaction price, the Group considers whether the selling price of the real estate inventories includes significant financing component.

The Group also evaluates as to when the control over the inventories has been transferred to the customer as basis of the timing of the revenue recognition, point in time or over time recognition. Revenue from the sale of inventories is recognized at a point in time when inventories are delivered to the customers. The timing of revenue recognition requires judgment on whether the Group has transferred significant risks and rewards of ownership in the inventories to the customers and whether the Group has a substantial continuing involvement with the inventories.

#### *How our audit addressed the key audit matter*

- We assessed the overall sales process and the relevant systems and the design of controls over the capture and recording of revenue transactions. We have tested the effectiveness of key controls on the processes related to revenue recognition and performed test of details of samples of sales transactions.
- We read the sales contracts and applied our understanding of these contracts in assessing the completeness and accuracy of revenues. In particular, our understanding also enabled us to evaluate the judgments used in determining the timing of the revenue recognition.



- Dalam penentuan harga transaksi, kami memilih sampel kontrak dari data kontrak penjualan dan mengidentifikasi ketentuan pembayaran. Kami menelusuri kontrak terpilih ini ke perhitungan komponen pembiayaan yang disiapkan oleh manajemen, yang meliputi perhitungan apakah komponen pembiayaan dari kontrak Grup dengan pelanggan adalah signifikan. Kami menguji perhitungan komponen pembiayaan yang disiapkan oleh manajemen.

#### Penilaian persediaan

Lihat ke Catatan 2k - Kebijakan Akuntansi tentang Persediaan dan Catatan 8 - Persediaan.

Pada tanggal 31 Desember 2025, jumlah persediaan Grup sebesar Rp 5.496.123.302.608. Persediaan dinyatakan berdasarkan biaya atau nilai realisasi bersih, mana yang lebih rendah.

Kami fokus pada area ini karena penentuan estimasi nilai realisasi bersih dari persediaan sangat tergantung pada ekspektasi Grup atas harga jual persediaan di masa mendatang. Fluktuasi pada harga properti dan perubahan dari permintaan atas properti dapat menghasilkan penurunan signifikan pada nilai realisasi bersih.

#### *Bagaimana audit kami merespons hal audit utama*

- Kami mereview penelaahan manajemen mengenai apakah terdapat indikasi penurunan nilai persediaan Grup. Kami melakukan diskusi mendetail dengan manajemen kunci Grup dan mempertimbangkan pandangan mereka tentang kemungkinan penurunan nilai persediaan Grup sehubungan dengan lingkungan ekonomi saat ini.
- Kami fokus pada persediaan dengan penjualan yang lebih lambat dan membandingkan harga jual dengan harga transaksi terbaru dari properti sebanding yang terletak di lokasi yang sama dengan proyek Grup.

#### **Informasi Lain**

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam Laporan Tahunan, tetapi tidak mencantumkan laporan keuangan konsolidasian dan laporan auditor kami. Laporan Tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor ini.

Opini kami atas laporan keuangan konsolidasian tidak mencakup informasi lain, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas informasi lain tersebut.

- For the determination of the transaction price, we selected sample contracts from the sales contract database and identified the payment terms. We traced these selected contracts to the calculation of the financing component prepared by management, which covers the calculation on whether the financing component of the Group's contract with customers is significant. We test computed the financing component prepared by management.

#### Valuation of inventories

Refer to Note 2k - Accounting Policies on Inventories and Note 8 - Inventories.

As of December 31, 2025, the Group's inventories amounted to Rp 5,496,123,302,608. Inventories are stated at cost or net realizable value, whichever is lower.

We focused on this area because the determination of estimated net realizable value of these inventories is critically dependent upon the Group's expectations of future selling prices. Fluctuations in property prices and changes in demand for the property could lead to a significant decline in the net realizable value.

#### *How our audit addressed the key audit matter*

- We reviewed management's assessment on whether there is any indication of the decline in value of the Group's inventories. We conducted a detailed discussion with the Group's key management and considered their views on possible decline in value of the Group's inventories in light of the current economic environment.
- We focused on inventories with slower sales and compared the selling prices to recently transacted price of comparable properties located in the same vicinity as the Group's project.

#### **Other Information**

Management is responsible for the other information. The other information consists of information contained in the Annual Report but does not include the consolidated financial statements and our auditor's report. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.



Sehubungan dengan audit kami atas laporan keuangan konsolidasian, tanggung jawab kami adalah untuk membaca informasi lain jika tersedia dan, dalam melaksanakannya, mempertimbangkan apakah informasi lain mengandung ketidakkonsistensian material dengan laporan keuangan konsolidasian atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

Ketika kami membaca Laporan Tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan mengambil tindakan tepat berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.

#### **Tanggung Jawab Manajemen dan Pihak yang Bertanggung Jawab atas Tata Kelola terhadap Laporan Keuangan Konsolidasian**

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan konsolidasian yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Dalam penyusunan laporan keuangan konsolidasian, manajemen bertanggung jawab untuk menilai kemampuan Grup dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Grup atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Grup.

#### **Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian**

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants.

#### **Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of such consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.



Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.
- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifan pengendalian internal Grup.
- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.
- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.
- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.
- Memperoleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis dalam Grup untuk menyatakan opini atas laporan keuangan konsolidasian. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit Grup. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

Kami juga memberikan suatu pernyataan kepada pihak yang bertanggung jawab atas tata kelola bahwa kami telah mematuhi ketentuan etika yang relevan mengenai independensi, dan mengomunikasikan seluruh hubungan, serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan, jika relevan, pengamanan terkait.

Dari hal-hal yang dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan konsolidasian periode kini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama dalam laporan auditor kami, kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal tidak boleh dikomunikasikan dalam laporan kami karena konsekuensi merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

MIRAWATI SENSI IDRIS



Benedictus Yulianto  
Izin Akuntan Publik No. AP.1905/  
*Certified Public Accountant License No. AP.1905*

26 Februari 2026/February 26, 2026





**SURAT PERNYATAAN DIREKSI  
TENTANG TANGGUNG JAWAB ATAS  
LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TAHUN-TAHUN YANG BERAKHIR  
31 DESEMBER 2025 DAN 2024**

**PT Puradelta Lestari Tbk dan Entitas Anak**

Kami yang bertanda tangan di bawah ini:

1. Nama/Name :  
Alamat Kantor/Office Address :  
  
Alamat Domisili/sesuai KTP atau Kartu identitas lain/Residential Address/in accordance with Personal Identity Card :  
Nomor Telepon/Telephone Number :  
Jabatan/Title :
2. Nama/Name :  
Alamat Kantor/Office Address :  
  
Alamat Domisili/sesuai KTP atau Kartu identitas lain/Residential Address/in accordance with Personal Identity Card :  
Nomor Telepon/Telephone Number :  
Jabatan/Title :

Menyatakan bahwa:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian Perusahaan dan Entitas Anak untuk tahun-tahun yang berakhir 31 Desember 2025 dan 2024.
2. Laporan keuangan konsolidasian Perusahaan dan Entitas Anak tersebut telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia.
3. a. Semua informasi dalam laporan keuangan konsolidasian Perusahaan dan Entitas Anak tersebut telah dimuat secara lengkap dan benar, dan  
b. Laporan keuangan konsolidasian Perusahaan dan Entitas Anak tersebut tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material.
4. Bertanggung jawab atas sistem pengendalian intern dalam Perusahaan dan Entitas Anak.

Demikian pernyataan ini dibuat dengan sebenarnya.

Cikarang, 26 Februari 2026/February 26, 2026



Hongky Jeffry Nantung  
Presiden Direktur/President Director

**THE DIRECTORS' STATEMENT  
ON THE RESPONSIBILITY FOR  
CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED  
DECEMBER 31, 2025 AND 2024**

**PT Puradelta Lestari Tbk and Its Subsidiary**

We, the undersigned:

- : Hongky Jeffry Nantung  
: Jl. Tol Jakarta – Cikampek Km.37, Cikarang Pusat  
Bekasi 17530  
:  
: Jl. Pulau Ayer No.18 RT. 006/009, Kembangan  
021 - 89971188  
: Presiden Direktur/President Director
- : Tondy Suwanto  
: Jl. Tol Jakarta – Cikampek Km. 37, Cikarang Pusat,  
Bekasi 17530  
:  
: Harapan Indah Blok FC/3, RT/RW. 002/017, Bekasi  
021 – 89971188  
: Direktur/Director

Declare that:

1. We are responsible for the preparation and presentation of the Company's and Its Subsidiary consolidated financial statements for the years ended December 31, 2025 and 2024.
2. The Company's and Its Subsidiary consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards.
3. a. All information has been fully and correctly disclosed in the Company's and Its Subsidiary consolidated financial statements, and  
b. The Company's and Its Subsidiary consolidated financial statements do not contain materially misleading information or facts, and do not conceal any information or facts.
4. We are responsible for the Company's and Its Subsidiary internal control system.

This statement has been made truthfully.



Tondy Suwanto  
Direktur/Director

|                                                                                                                                                                                 | 2025                     | Catatan/<br>Notes | 2024                     |                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ASET</b>                                                                                                                                                                     |                          |                   |                          | <b>ASSETS</b>                                                                                                                                                              |
| <b>ASET LANCAR</b>                                                                                                                                                              |                          |                   |                          | <b>CURRENT ASSETS</b>                                                                                                                                                      |
| Kas dan setara kas                                                                                                                                                              | 376.998.048.347          | 4                 | 1.759.472.182.729        | Cash and cash equivalents                                                                                                                                                  |
| Investasi                                                                                                                                                                       | 7.735.201.319            | 5                 | 508.815.178.377          | Investments                                                                                                                                                                |
| Piutang usaha - pihak ketiga                                                                                                                                                    | 212.526.530.627          | 6                 | -                        | Trade accounts receivable - third parties                                                                                                                                  |
| Piutang lain-lain                                                                                                                                                               | 5.673.965.245            | 7                 | 5.478.389.109            | Other receivables                                                                                                                                                          |
| Persediaan                                                                                                                                                                      | 4.360.777.374.970        | 8                 | 3.588.031.791.209        | Inventories                                                                                                                                                                |
| Uang muka                                                                                                                                                                       | 149.940.430.442          | 9                 | 139.740.346.172          | Advances                                                                                                                                                                   |
| Biaya dibayar dimuka                                                                                                                                                            | 2.714.599.533            | 10                | 2.306.109.598            | Prepaid expenses                                                                                                                                                           |
| Pajak dibayar dimuka                                                                                                                                                            | 27.938.649.703           | 11                | 35.587.158.413           | Prepaid taxes                                                                                                                                                              |
| Aset lain-lain                                                                                                                                                                  | 801.802.440              |                   | 801.802.440              | Other assets                                                                                                                                                               |
| <b>Jumlah Aset Lancar</b>                                                                                                                                                       | <b>5.145.106.602.626</b> |                   | <b>6.040.232.958.047</b> | <b>Total Current Assets</b>                                                                                                                                                |
| <b>ASET TIDAK LANCAR</b>                                                                                                                                                        |                          |                   |                          | <b>NONCURRENT ASSETS</b>                                                                                                                                                   |
| Investasi dalam ventura bersama                                                                                                                                                 | 165.389.469.294          | 12                | 160.035.150.059          | Investment in a joint venture                                                                                                                                              |
| Persediaan                                                                                                                                                                      | 1.135.345.927.638        | 8                 | 1.409.331.434.267        | Inventories                                                                                                                                                                |
| Properti investasi - setelah<br>dikurangi akumulasi<br>penyusutan masing-masing<br>sebesar Rp 44.744.030.863 dan<br>Rp 36.839.760.371 pada tanggal<br>31 Desember 2025 dan 2024 | 182.112.063.412          | 13                | 190.016.333.904          | Investment properties -<br>net of accumulated depreciation of<br>Rp 44,744,030,863 and<br>Rp 36,839,760,371 as of<br>December 31, 2025 and 2024,<br>respectively           |
| Aset tetap - setelah dikurangi<br>akumulasi penyusutan masing-masing<br>sebesar Rp 251.885.800.846 dan<br>Rp 215.740.146.421 pada<br>tanggal 31 Desember 2025<br>dan 2024       | 493.185.746.187          | 14                | 453.635.348.889          | Property, plant and equipment - net of<br>accumulated depreciation of<br>Rp 251,885,800,846 and<br>Rp 215,740,146,421 as of<br>December 31, 2025 and 2024,<br>respectively |
| Aset hak-guna - setelah dikurangi<br>akumulasi amortisasi masing-masing<br>sebesar Rp 2.009.803.651<br>dan Rp 1.240.194.435 pada tanggal<br>31 Desember 2025 dan 2024           | 807.705.865              | 15                | 1.427.208.560            | Right-of-use assets - net of<br>accumulated amortization of<br>Rp 2,009,803,651 and Rp 1,240,194,435<br>as of December 31, 2025<br>and 2024, respectively                  |
| <b>Jumlah Aset Tidak Lancar</b>                                                                                                                                                 | <b>1.976.840.912.396</b> |                   | <b>2.214.445.475.679</b> | <b>Total Noncurrent Assets</b>                                                                                                                                             |
| <b>JUMLAH ASET</b>                                                                                                                                                              | <b>7.121.947.515.022</b> |                   | <b>8.254.678.433.726</b> | <b>TOTAL ASSETS</b>                                                                                                                                                        |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.



|                                                                                 | 2025                     | Catatan/<br>Notes | 2024                     |                                                                      |
|---------------------------------------------------------------------------------|--------------------------|-------------------|--------------------------|----------------------------------------------------------------------|
| <b>LIABILITAS DAN EKUITAS</b>                                                   |                          |                   |                          | <b>LIABILITIES AND EQUITY</b>                                        |
| <b>LIABILITAS JANGKA PENDEK</b>                                                 |                          |                   |                          | <b>CURRENT LIABILITIES</b>                                           |
| Utang bank jangka pendek                                                        | -                        | 16                | 500.000.000.000          | Short-term bank loan                                                 |
| Utang usaha                                                                     | 230.729.772.024          | 17                | 17.060.990.553           | Trade accounts payable                                               |
| Utang pajak                                                                     | 18.504.505.998           | 18                | 25.450.887.356           | Taxes payable                                                        |
| Beban akrual                                                                    | 1.626.014.024            | 19                | 1.821.217.083            | Accrued expenses                                                     |
| Setoran jaminan                                                                 | 50.613.553.560           | 20                | 49.469.863.556           | Security deposits                                                    |
| Liabilitas kontrak                                                              | 83.986.042.241           | 21                | 302.133.612.845          | Contract liabilities                                                 |
| Uang muka lain-lain diterima                                                    | 13.632.231.189           | 22                | 23.753.304.142           | Other advances received                                              |
| Sewa diterima dimuka                                                            | 26.794.292.383           | 23                | 27.931.274.136           | Rental advances                                                      |
| Liabilitas sewa yang akan<br>jatuh tempo dalam waktu satu tahun                 | -                        | 24                | 566.131.989              | Current portion of lease liability                                   |
| Utang lain-lain                                                                 | 12.519.706.133           | 25                | 4.906.300.986            | Other payables                                                       |
| <b>Jumlah Liabilitas Jangka Pendek</b>                                          | <b>438.406.117.552</b>   |                   | <b>953.093.582.646</b>   | <b>Total Current Liabilities</b>                                     |
| <b>LIABILITAS JANGKA PANJANG</b>                                                |                          |                   |                          | <b>NONCURRENT LIABILITIES</b>                                        |
| Liabilitas kontrak - pihak ketiga                                               | 36.694.506.817           | 21                | 60.717.937.448           | Contract liabilities - third parties                                 |
| Liabilitas imbalan kerja jangka panjang - bersih                                | 33.439.181.867           | 36                | 26.364.956.976           | Long-term employee benefits liability - net                          |
| <b>Jumlah Liabilitas Jangka Panjang</b>                                         | <b>70.133.688.684</b>    |                   | <b>87.082.894.424</b>    | <b>Total Noncurrent Liabilities</b>                                  |
| <b>JUMLAH LIABILITAS</b>                                                        | <b>508.539.806.236</b>   |                   | <b>1.040.176.477.070</b> | <b>TOTAL LIABILITIES</b>                                             |
| <b>EKUITAS</b>                                                                  |                          |                   |                          | <b>EQUITY</b>                                                        |
| <b>Ekuitas yang Dapat Diatribusikan<br/>kepada Pemilik Entitas Induk</b>        |                          |                   |                          | <b>Equity Attributable to Owners of<br/>the Parent Company</b>       |
| Modal saham - nilai nominal<br>Rp 100 per saham                                 |                          |                   |                          | Capital stock - Rp 100 par value<br>per share                        |
| Modal dasar - 60.000.000.000 saham                                              |                          |                   |                          | Authorized - 60,000,000,000 shares                                   |
| Modal ditempatkan dan disetor -<br>48.198.111.100 saham                         | 4.819.811.110.000        | 27                | 4.819.811.110.000        | Issued and paid-up capital -<br>48,198,111,100 shares                |
| Tambahan modal disetor                                                          | 379.730.372.583          | 28                | 379.730.372.583          | Additional paid-in capital                                           |
| Saldo laba                                                                      |                          |                   |                          | Retained earnings                                                    |
| Ditentukan penggunaannya                                                        | 19.000.000.000           | 29                | 17.000.000.000           | Appropriated                                                         |
| Belum ditentukan penggunaannya                                                  | 1.391.304.806.201        |                   | 1.994.127.394.282        | Unappropriated                                                       |
| <b>Jumlah Ekuitas yang Dapat Diatribusikan<br/>kepada Pemilik Entitas Induk</b> | <b>6.609.846.288.784</b> |                   | <b>7.210.668.876.865</b> | <b>Total Equity Attributable to Owners<br/>of the Parent Company</b> |
| <b>Kepentingan Nonpengendali</b>                                                | <b>3.561.420.002</b>     | 30                | <b>3.833.079.791</b>     | <b>Non-controlling Interests</b>                                     |
| <b>JUMLAH EKUITAS</b>                                                           | <b>6.613.407.708.786</b> |                   | <b>7.214.501.956.656</b> | <b>TOTAL EQUITY</b>                                                  |
| <b>JUMLAH LIABILITAS DAN EKUITAS</b>                                            | <b>7.121.947.515.022</b> |                   | <b>8.254.678.433.726</b> | <b>TOTAL LIABILITIES AND EQUITY</b>                                  |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

**PT PURADELTA LESTARI Tbk DAN ENTITAS ANAK**  
**Laporan Laba Rugi dan Penghasilan Komprehensif Lain**  
**Konsolidasian**  
**Untuk Tahun-tahun yang Berakhir 31 Desember 2025 dan 2024**  
**(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)**

**PT PURADELTA LESTARI Tbk AND ITS SUBSIDIARY**  
**Consolidated Statements of Profit or Loss and Other**  
**Comprehensive Income**  
**For the Years Ended December 31, 2025 and 2024**  
**(Figures are Presented in Rupiah, unless Otherwise Stated)**

|                                                                               | 2025              | Catatan/<br>Notes | 2024              |                                                                        |
|-------------------------------------------------------------------------------|-------------------|-------------------|-------------------|------------------------------------------------------------------------|
| <b>PENDAPATAN USAHA</b>                                                       | 1.309.090.934.782 | 31                | 2.032.677.883.645 | <b>REVENUES</b>                                                        |
| <b>BEBAN POKOK PENDAPATAN</b>                                                 | 441.805.122.028   | 32                | 617.203.067.966   | <b>COST OF REVENUES</b>                                                |
| <b>LABA KOTOR</b>                                                             | 867.285.812.754   |                   | 1.415.474.815.679 | <b>GROSS PROFIT</b>                                                    |
| <b>BEBAN USAHA</b>                                                            |                   |                   |                   | <b>OPERATING EXPENSES</b>                                              |
| Penjualan                                                                     | 46.755.680.428    | 33                | 83.524.692.285    | Selling                                                                |
| Umum dan administrasi                                                         | 163.313.917.432   | 34                | 138.149.109.709   | General and administrative                                             |
| Pajak final                                                                   | 33.569.929.761    | 39                | 51.844.014.541    | Final tax                                                              |
| Jumlah Beban Usaha                                                            | 243.639.527.621   |                   | 273.517.816.535   | Total Operating Expenses                                               |
| <b>LABA USAHA</b>                                                             | 623.646.285.133   |                   | 1.141.956.999.144 | <b>OPERATING PROFIT</b>                                                |
| <b>PENGHASILAN (BEBAN) LAIN-LAIN</b>                                          |                   |                   |                   | <b>OTHER INCOME (EXPENSES)</b>                                         |
| Pendapatan bunga                                                              | 50.686.640.728    | 37                | 74.780.910.806    | Interest income                                                        |
| Ekuitas pada laba bersih ventura bersama                                      | 2.424.023.725     | 12                | 12.394.760.437    | Share in net profit of a joint venture                                 |
| Keuntungan selisih kurs                                                       |                   |                   |                   |                                                                        |
| mata uang asing - bersih                                                      | 880.093.331       |                   | 1.207.500.605     | Gain on foreign exchange - net                                         |
| Keuntungan penjualan aset tetap                                               | 176.500.000       | 14                | 335.990.625       | Gain on sale of property, plant and equipment                          |
| Beban bunga dan keuangan lainnya                                              | (24.630.366.442)  | 38                | (38.476.836.785)  | Interest and other financial charges                                   |
| Keuntungan kegiatan pengelolaan dan lain-lain - bersih                        | 188.868.348.354   | 35                | 181.584.159.886   | Gain on estate management operations and others - net                  |
| Penghasilan Lain-lain - Bersih                                                | 218.405.239.696   |                   | 231.826.485.574   | Other Income - Net                                                     |
| <b>LABA SEBELUM PAJAK</b>                                                     | 842.051.524.829   |                   | 1.373.783.484.718 | <b>PROFIT BEFORE TAX</b>                                               |
| <b>BEBAN PAJAK KINI</b>                                                       | 41.102.360.717    | 39                | 39.152.674.220    | <b>CURRENT TAX EXPENSE</b>                                             |
| <b>LABA TAHUN BERJALAN</b>                                                    | 800.949.164.112   |                   | 1.334.630.810.498 | <b>PROFIT FOR THE YEAR</b>                                             |
| <b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN</b>                                   |                   |                   |                   | <b>OTHER COMPREHENSIVE INCOME (LOSS)</b>                               |
| Pos yang tidak akan direklasifikasi ke laba rugi:                             |                   |                   |                   | Item that will not be reclassified subsequently to profit or loss:     |
| Ekuitas pada pengukuran kembali liabilitas imbalan pasti dari ventura bersama | (13.894.755)      | 12                | 52.195.446        | Share in remeasurement of defined benefit liability of a joint venture |
| Pengukuran kembali liabilitas imbalan pasti                                   | (3.372.895.327)   | 36                | (130.230.684)     | Remeasurement of defined benefit liability                             |
| <b>Jumlah Rugi Komprehensif Lain</b>                                          | (3.386.790.082)   |                   | (78.035.238)      | <b>Total Other Comprehensive Loss</b>                                  |
| <b>JUMLAH PENGHASILAN KOMPREHENSIF</b>                                        | 797.562.374.030   |                   | 1.334.552.775.260 | <b>TOTAL COMPREHENSIVE INCOME</b>                                      |
| <b>LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:</b>                   |                   |                   |                   | <b>PROFIT FOR THE YEAR ATTRIBUTABLE TO:</b>                            |
| Pemilik entitas induk                                                         | 800.308.422.064   |                   | 1.333.657.486.567 | Owners of the Parent Company                                           |
| Kepentingan nonpengendali                                                     | 640.742.048       |                   | 973.323.931       | Non-controlling interests                                              |
|                                                                               | 800.949.164.112   |                   | 1.334.630.810.498 |                                                                        |
| <b>JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:</b>       |                   |                   |                   | <b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:</b>                     |
| Pemilik entitas induk                                                         | 796.922.633.819   |                   | 1.333.579.338.583 | Owners of the Parent Company                                           |
| Kepentingan nonpengendali                                                     | 639.740.211       |                   | 973.436.677       | Non-controlling interests                                              |
|                                                                               | 797.562.374.030   |                   | 1.334.552.775.260 |                                                                        |
| <b>LABA PER SAHAM DASAR</b>                                                   | 16,60             | 41                | 27,67             | <b>BASIC EARNINGS PER SHARE</b>                                        |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

|                                                                                        | Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk/<br><i>Equity Attributable to Owners of the Parent Company</i> |                                                             |                                                                              |                                                      |                     |                                                                 |                                 |
|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------|---------------------|-----------------------------------------------------------------|---------------------------------|
|                                                                                        | Modal Saham<br>Ditempatkan<br>dan Disetor/<br>Modal Disetor/<br>Issued and Paid-up<br>Capital Stock                          | Tambahan<br>Modal Disetor/<br>Additional<br>Paid-in Capital | Saldo Laba/Retained Earnings<br>Ditemukan<br>Penggunaannyal/<br>Appropriated | Belun Ditemukan<br>Penggunaannyal/<br>Unappropriated | Jumlah/<br>Total    | Keperentingan<br>Nonpengendali/<br>Non-controlling<br>Interests | Jumlah Ekuitas/<br>Total Equity |
| Saldo pada tanggal 1 Januari 2024                                                      | 4.819.811.110.000                                                                                                            | 379.730.372.583                                             | 15.000.000.000                                                               | 662.548.055.699                                      | 5.877.089.538.282   | 3.304.493.114                                                   | 5.880.394.031.396               |
| Penghasilan komprehensif<br>Laba tahun berjalan                                        | -                                                                                                                            | -                                                           | -                                                                            | 1.333.657.486.567                                    | 1.333.657.486.567   | 973.323.931                                                     | 1.334.630.810.498               |
| Penghasilan (rugi) komprehensif lain<br>Pengukuran kembali liabilitas imbalan<br>pasti | -                                                                                                                            | -                                                           | -                                                                            | (78.147.984)                                         | (78.147.984)        | 112.746                                                         | (78.035.238)                    |
| Jumlah penghasilan komprehensif                                                        | -                                                                                                                            | -                                                           | -                                                                            | 1.333.579.338.583                                    | 1.333.579.338.583   | 973.436.677                                                     | 1.334.552.775.260               |
| Pembentukan cadangan wajib                                                             | -                                                                                                                            | -                                                           | 2.000.000.000                                                                | (2.000.000.000)                                      | -                   | -                                                               | -                               |
| Transaksi dengan pemilik<br>Dividen yang dibayarkan oleh entitas anak                  | -                                                                                                                            | -                                                           | -                                                                            | -                                                    | -                   | (444.850.000)                                                   | (444.850.000)                   |
| Saldo pada tanggal 31 Desember 2024                                                    | 4.819.811.110.000                                                                                                            | 379.730.372.583                                             | 17.000.000.000                                                               | 1.994.127.394.282                                    | 7.210.668.876.865   | 3.833.079.791                                                   | 7.214.501.956.656               |
| Penghasilan komprehensif<br>Laba tahun berjalan                                        | -                                                                                                                            | -                                                           | -                                                                            | 800.308.422.064                                      | 800.308.422.064     | 640.742.048                                                     | 800.949.164.112                 |
| Rugi komprehensif lain<br>Pengukuran kembali liabilitas imbalan<br>pasti               | -                                                                                                                            | -                                                           | -                                                                            | (3.385.788.245)                                      | (3.385.788.245)     | (1.001.837)                                                     | (3.386.790.082)                 |
| Jumlah penghasilan komprehensif                                                        | -                                                                                                                            | -                                                           | -                                                                            | 796.922.633.819                                      | 796.922.633.819     | 639.740.211                                                     | 797.562.374.030                 |
| Pembentukan cadangan wajib                                                             | -                                                                                                                            | -                                                           | 2.000.000.000                                                                | (2.000.000.000)                                      | -                   | -                                                               | -                               |
| Transaksi dengan pemilik<br>Dividen<br>Dividen yang dibayarkan oleh entitas anak       | -                                                                                                                            | -                                                           | -                                                                            | (1.397.745.221.900)                                  | (1.397.745.221.900) | -                                                               | (1.397.745.221.900)             |
| Jumlah transaksi dengan pemilik                                                        | -                                                                                                                            | -                                                           | -                                                                            | (1.397.745.221.900)                                  | (1.397.745.221.900) | (911.400.000)                                                   | (1.398.656.621.900)             |
| Saldo pada tanggal 31 Desember 2025                                                    | 4.819.811.110.000                                                                                                            | 379.730.372.583                                             | 19.000.000.000                                                               | 1.391.304.806.201                                    | 6.609.846.288.784   | 3.561.420.002                                                   | 6.613.407.708.786               |
|                                                                                        |                                                                                                                              |                                                             |                                                                              |                                                      |                     |                                                                 | Balance as of December 31, 2025 |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.



**PT PURADELTA LESTARI Tbk DAN ENTITAS ANAK**  
**Laporan Arus Kas Konsolidasian**  
**Untuk Tahun-tahun yang Berakhir 31 Desember 2025 dan 2024**  
**(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)**

**PT PURADELTA LESTARI Tbk AND ITS SUBSIDIARY**  
**Consolidated Statements of Cash Flows**  
**For the Years Ended December 31, 2025 and 2024**  
**(Figures are Presented in Rupiah, unless Otherwise Stated)**

|                                                                         | 2025                | 2024                |                                                                                  |
|-------------------------------------------------------------------------|---------------------|---------------------|----------------------------------------------------------------------------------|
| <b>ARUS KAS DARI AKTIVITAS OPERASI</b>                                  |                     |                     | <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                      |
| Penerimaan dari pelanggan                                               | 1.255.162.144.570   | 2.167.559.716.436   | Cash receipts from customers                                                     |
| Pembayaran kepada kontraktor, pemasok, karyawan dan lain-lain           | (848.814.241.653)   | (1.157.505.944.758) | Cash paid to contractors, suppliers, employees and others                        |
| Kas bersih dihasilkan dari operasi                                      | 406.347.902.917     | 1.010.053.771.678   | Net cash generated from operations                                               |
| Pembayaran untuk pembelian tanah                                        | (310.475.100.000)   | (173.575.477.000)   | Payments for acquisitions of land                                                |
| Pembayaran pajak final                                                  | (27.177.086.303)    | (45.392.419.482)    | Final tax paid                                                                   |
| Pembayaran pajak penghasilan                                            | (45.418.258.056)    | (42.693.935.128)    | Income tax paid                                                                  |
| Kas Bersih Diperoleh dari Aktivitas Operasi                             | 23.277.458.558      | 748.391.940.068     | Net Cash Provided by Operating Activities                                        |
| <b>ARUS KAS DARI AKTIVITAS INVESTASI</b>                                |                     |                     | <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                      |
| Penerimaan atas pencairan (pembayaran atas penempatan) investasi        | 501.079.977.058     | (496.117.635.208)   | Proceeds from withdrawal of (payment for placement in) investments               |
| Pendapatan bunga                                                        | 53.134.148.780      | 72.332.191.838      | Interest received                                                                |
| Penerimaan dividen                                                      | 393.057.437         | -                   | Dividends received                                                               |
| Hasil penjualan aset tetap                                              | 176.500.000         | 1.096.350.000       | Proceeds from sale of property, plant and equipment                              |
| Pembayaran liabilitas atas perolehan properti investasi                 | -                   | (1.196.855.606)     | Payment of liabilities arising from acquisition of investment properties         |
| Perolehan properti investasi                                            | -                   | (18.886.756.667)    | Acquisitions of investment properties                                            |
| Perolehan aset hak-guna                                                 | (150.106.521)       | (506.835.000)       | Acquisitions of right-of-use assets                                              |
| Pembayaran liabilitas atas perolehan aset tetap                         | (3.600.403.991)     | (6.872.669.475)     | Payment of liabilities arising from acquisition of property, plant and equipment |
| Perolehan aset tetap                                                    | (49.680.225.934)    | (65.635.649.211)    | Acquisitions of property, plant and equipment                                    |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Investasi         | 501.352.946.829     | (515.787.859.329)   | Net Cash Provided by (Used in) Investing Activities                              |
| <b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>                                |                     |                     | <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                      |
| Pembayaran untuk liabilitas sewa                                        | (578.011.200)       | (578.011.200)       | Payment for lease liabilities                                                    |
| Dividen oleh entitas anak yang menjadi bagian kepentingan nonpengendali | (911.400.000)       | (444.850.000)       | Cash dividends paid by a subsidiary to non-controlling interests                 |
| Pembayaran bunga                                                        | (8.750.000.000)     | -                   | Interest paid                                                                    |
| Penerimaan (pembayaran) utang bank jangka pendek                        | (500.000.000.000)   | 500.000.000.000     | Proceed from (payments for) short-term bank loans                                |
| Pembayaran dividen                                                      | (1.397.745.221.900) | -                   | Dividends paid                                                                   |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan         | (1.907.984.633.100) | 498.977.138.800     | Net Cash Provided by (Used in) Financing Activities                              |
| <b>KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS</b>                   | (1.383.354.227.713) | 731.581.219.539     | <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>                      |
| <b>KAS DAN SETARA KAS AWAL TAHUN</b>                                    | 1.759.472.182.729   | 1.026.683.462.585   | <b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>                    |
| Pengaruh perubahan kurs mata uang asing                                 | 880.093.331         | 1.207.500.605       | Effect of foreign exchange rate changes                                          |
| <b>KAS DAN SETARA KAS AKHIR TAHUN</b>                                   | 376.998.048.347     | 1.759.472.182.729   | <b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>                          |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

**1. Umum**

**a. Pendirian dan Informasi Umum**

PT Puradelta Lestari Tbk (Perusahaan) didirikan berdasarkan Akta No. 77 tanggal 12 November 1993 dari Ano Muhammad Nasruddin, S.H., notaris pengganti dari Koswara, S.H., notaris di Bandung, dan telah mendapat persetujuan dari Menteri Kehakiman Republik Indonesia dalam Surat Keputusan No. C2-1147.HT.01.01.Th.94 tanggal 27 Januari 1994 serta telah diumumkan dalam Berita Negara Republik Indonesia No. 45 tanggal 7 Juni 1994, Tambahan No. 3044.

Perusahaan mengubah statusnya menjadi Penanaman Modal Asing (PMA) berdasarkan Akta No. 67 tanggal 5 Oktober 1996 dari Adam Kasdarmadji, S.H., notaris di Jakarta. Perubahan ini telah mendapat persetujuan dari Menteri Kehakiman Republik Indonesia dalam Surat Keputusan No. C2-9774.HT.01.04.Th.96 tanggal 24 Oktober 1996 dan telah diumumkan dalam Berita Negara Republik Indonesia No. 62 tanggal 5 Agustus 1997, Tambahan No. 3134.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 05 tanggal 10 Juni 2024 dari Edsy Nio, S.H., notaris di Jakarta, mengenai perubahan maksud dan tujuan serta kegiatan usaha Perusahaan yang berusaha di bidang real estat yang dimiliki sendiri atau disewa, kawasan industri termasuk infrastruktur dan fasilitas lainnya, pergudangan dan penyimpanan, *treatment* dan pembuangan air limbah tidak berbahaya dan *treatment* dan pembuangan air limbah berbahaya. Perubahan Anggaran Dasar tersebut telah disahkan oleh Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusannya No. AHU-0034732.AH.01.02 Tahun 2024 tanggal 12 Juni 2024 dan telah diumumkan dalam Berita Negara Republik Indonesia No. 48 tanggal 14 Juni 2024, Tambahan No. 17352.

Sesuai dengan pasal 3 dari Anggaran Dasar, ruang lingkup kegiatan Perusahaan meliputi real estat yang dimiliki sendiri atau disewa dan kawasan industri. Kegiatan usaha yang dijalankan Perusahaan sejak tahun 2009 meliputi pengembangan kawasan industri yang didukung dengan pembangunan perumahan dan komersial.

**1. General**

**a. Establishment and General Information**

PT Puradelta Lestari Tbk (the Company) was established based on Notarial Deed No. 77 dated November 12, 1993 of Ano Muhammad Nasruddin, S.H., a substitute notary of Koswara, S.H., a public notary in Bandung, and has been approved by the Minister of Justice of the Republic of Indonesia in his Decision Letter No. C2-1147.HT.01.01.Th.94 dated January 27, 1994, and was published in the State Gazette of the Republic of Indonesia No. 45 dated June 7, 1994, Supplement No. 3044.

The Company has changed its status into Foreign Capital Investment (PMA) based on Notarial Deed No. 67 dated October 5, 1996 of Adam Kasdarmadji, S.H., a public notary in Jakarta. This amendment has been approved by the Minister of Justice of the Republic of Indonesia in his Decision Letter No. C2-9774.HT.01.04.Th.96 dated October 24, 1996, and was published in the State Gazette of the Republic of Indonesia No. 62 dated August 5, 1997, Supplement No. 3134.

The Articles of Association have been amended several times, most recently by Notarial Deed No. 05 dated June 10, 2024 of Edsy Nio, S.H., a public notary in Jakarta, concerning the change in purpose and objectives as well as the business activities of the Company. The Company engages in the field of privately owned or rented real estate, industrial areas including infrastructure and other facilities, warehousing and storage, *treatment* and disposal of non-hazardous and *treatment* and disposal hazardous waste water. These changes were approved by the Minister of Law and Human Rights of the Republic of Indonesia in his Decision Letter No. AHU-0034732.AH.01.02. Tahun 2024 dated June 12, 2024 and was published in the State Gazette of the Republic of Indonesia No. 48 dated June 14, 2024, Supplement No. 17352.

In accordance with article 3 of the Company's Articles of Association, the scope of activities is to engage in real estate owned or leased and industrial area. Starting 2009, the Company engages in development of industrial area which is supported by the development of houses and commercial buildings.

Perusahaan memulai usahanya secara komersial pada bulan April 2003. Kantor pusat Perusahaan terletak di Jl. Kali Besar Barat No. 8 Kelurahan Roa Malaka, Kecamatan Tambora, Jakarta Barat, sedangkan proyek Perusahaan berlokasi di Kabupaten Bekasi, Jawa Barat.

Pemegang saham akhir Perusahaan dan entitas anak (selanjutnya disebut Grup) adalah Sinarmas Land Limited yang berkedudukan di Singapura.

**b. Penawaran Umum Efek Perusahaan**

Pada tanggal 20 Mei 2015, Perusahaan memperoleh Pernyataan Efektif dari Ketua Otoritas Jasa Keuangan (OJK) melalui Surat Pernyataan Efektif No. S-206/D.04/2015 untuk melaksanakan penawaran umum perdana saham kepada masyarakat sebanyak 4.819.811.100 saham dengan nilai nominal Rp 100 per saham, dan harga penawaran sebesar Rp 210 per saham. Perusahaan mencatatkan seluruh sahamnya pada Bursa Efek Indonesia pada tanggal 29 Mei 2015.

Pada tanggal 31 Desember 2025 dan 2024, seluruh saham Perusahaan atau sejumlah 48.198.111.100 saham telah tercatat di Bursa Efek Indonesia.

**c. Entitas Anak yang Dikonsolidasikan**

Entitas anak yang dikonsolidasikan adalah PT Pembangunan Deltamas (PDM) yang berlokasi di Cikarang dan bergerak dalam pengembangan perumahan dan pemilik Hotel Le Premier dengan proyek berlokasi di Cikarang.

PDM memulai kegiatan komersial pada tahun 2002. Pada tanggal 31 Desember 2025 dan 2024, persentase kepemilikan Perusahaan pada saham PDM adalah 99,90%. Pada tanggal 31 Desember 2025 dan 2024, jumlah aset PDM adalah masing-masing sebesar Rp 3.744.365.234.348 dan Rp 4.188.675.606.610.

Kepentingan nonpengendali dari PDM dianggap tidak material, sehingga Grup tidak menyajikan pengungkapan yang disyaratkan untuk kepentingan nonpengendali yang material dalam laporan keuangan konsolidasian sesuai PSAK No. 112, "Pengungkapan Kepentingan Dalam Entitas Lain".

The Company started its commercial operations in April 2003. Its head office is located in Jl. Kali Besar Barat No. 8, Roa Malaka district, Tambora Sub-district, West Jakarta, while its project is located in Bekasi Regency, West Java.

The ultimate parent of the Company and its subsidiary (the Group) is Sinarmas Land Limited, a limited liability company incorporated in Singapore.

**b. Public Offering of Shares**

On May 20, 2015, the Company obtained the Notice of Effectivity from the Chairman of Financial Services Authority (OJK) in his letter No. S-206/D.04/2015 for the Company's offering to the public of 4,819,811,100 shares with Rp 100 par value per share at an offering price of Rp 210 per share. On May 29, 2015, all of these shares were listed in the Indonesia Stock Exchange.

As of December 31, 2025 and 2024, all of the Company's 48,198,111,100 shares are listed in the Indonesia Stock Exchange.

**c. Consolidated Subsidiary**

PT Pembangunan Deltamas (PDM), a subsidiary, is located in Cikarang and engages in real estate development activities and the owner of Le Premier Hotel in Cikarang.

PDM started its commercial operations in 2002. Ownership interest held by the Company in PDM is 99.90% as of December 31, 2025 and 2024. Total assets of PDM amounted to Rp 3,744,365,234,348 and Rp 4,188,675,606,610 as of December 31, 2025 and 2024, respectively.

The noncontrolling interest in PDM is not considered material, thus the Group has not incorporated in the consolidated financial statements the required disclosures for material noncontrolling interest of PSAK No. 112, "Disclosures of Interests in Other Entities".

**d. Karyawan, Direksi, dan Dewan Komisaris**

Susunan Dewan Komisaris dan Direksi Perusahaan pada tanggal 31 Desember 2025 dan 2024 masing-masing berdasarkan Akta No. 5 tanggal 28 April 2025 dan Akta No. 4 tanggal 10 Juni 2024, keduanya dari Edsy Nio, S.H., notaris di Jakarta, adalah sebagai berikut:

**Dewan Komisaris**

|                          |   |                                           |
|--------------------------|---|-------------------------------------------|
| Presiden Komisaris       | : | Muktar Widjaja                            |
| Wakil Presiden Komisaris | : | Hermawan Wijaya<br>Masayoshi Hirose       |
| Komisaris                | : | Seiji Itagaki                             |
| Komisaris Independen     | : | Teddy Pawitra<br>Susiyati Bambang Hirawan |

**Direksi**

|                         |   |                                |
|-------------------------|---|--------------------------------|
| Presiden Direktur       | : | Hongky Jeffry Nantung          |
| Wakil Presiden Direktur | : | Atsushi Uehara                 |
| Direktur                | : | Monik William<br>Tondy Suwanto |

Sebagai perusahaan publik, Perusahaan telah memiliki Komisaris Independen dan Komite Audit yang diwajibkan oleh Otoritas Jasa Keuangan/OJK.

Komite Audit Perusahaan pada tanggal 31 Desember 2025 terdiri dari berikut:

|         |   |                                   |
|---------|---|-----------------------------------|
| Ketua   | : | Teddy Pawitra                     |
| Anggota | : | Dr. Rizal Edy Halim<br>Rudiantara |

Komite Audit Perusahaan pada tanggal 31 Desember 2024 terdiri dari berikut:

|         |   |                              |
|---------|---|------------------------------|
| Ketua   | : | Susiyati Bambang Hirawan     |
| Anggota | : | Rusli Prakarsa<br>Rudiantara |

Personel manajemen kunci Grup terdiri dari Komisaris dan Direksi.

Jumlah karyawan Perusahaan (tidak diaudit) adalah 351 dan 368 karyawan masing-masing pada tanggal 31 Desember 2025 dan 2024. Sedangkan, jumlah karyawan Grup (tidak diaudit) adalah 504 karyawan masing-masing pada tanggal 31 Desember 2025 dan 2024.

**d. Employees, Directors, and Board of Commissioners**

The composition of the Company's Board of Commissioners and Directors as of December 31, 2025 and 2024 based on Notarial Deed No. 5 dated April 28, 2025 and Notarial Deed No. 4 dated June 10, 2024, both of Edsy Nio, S.H., a public notary in Jakarta, follows:

**Board of Commissioners**

|   |                              |
|---|------------------------------|
| : | President Commissioner       |
| : | Vice President Commissioners |
| : | Commissioner                 |
| : | Independent Commissioners    |

**Directors**

|   |                         |
|---|-------------------------|
| : | President Director      |
| : | Vice President Director |
| : | Directors               |

As a public company, the Company has Independent Commissioners and an Audit Committee as required by the Financial Services Authority.

The Company's Audit Committee as of December 31, 2025 consists of the following:

|   |          |
|---|----------|
| : | Chairman |
| : | Members  |

The Company's Audit Committee as of December 31, 2024 consists of the following:

|   |          |
|---|----------|
| : | Chairman |
| : | Members  |

Key management personnel of the Group consists of Commissioners and Directors.

The Company has total employees (unaudited) of 351 and 368 as of December 31, 2025 and 2024, respectively. While, the Group has 504 employees (unaudited), as of December 31, 2025 and 2024.



**e. Penyelesaian Laporan Keuangan Konsolidasian**

Laporan keuangan konsolidasian PT Puradelta Lestari Tbk dan entitas anak untuk tahun yang berakhir 31 Desember 2025 telah diselesaikan dan diotorisasi untuk terbit oleh Direksi Perusahaan pada tanggal 26 Februari 2026. Direksi Perusahaan bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian tersebut.

**e. Completion of Consolidated Financial Statement**

The consolidated financial statements of PT Puradelta Lestari Tbk and its subsidiary for the year ended December 31, 2025 were completed and authorized for issuance on February 26, 2026 by the Company's Directors who are responsible for the preparation and presentation of the consolidated financial statements.

**2. Informasi Kebijakan Akuntansi Material**

**a. Dasar Penyusunan dan Pengukuran Laporan Keuangan Konsolidasian**

Laporan keuangan konsolidasian disusun dan disajikan dengan menggunakan Standar Akuntansi Keuangan di Indonesia, meliputi pernyataan dan interpretasi yang diterbitkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia dan Peraturan OJK No. VIII.G.7 tentang "Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik".

Dasar pengukuran laporan keuangan konsolidasian ini adalah konsep biaya perolehan, kecuali beberapa akun tertentu disusun berdasarkan pengukuran lain, sebagaimana diuraikan dalam kebijakan akuntansi masing-masing akun tersebut. Laporan keuangan konsolidasian ini disusun dengan metode akrual, kecuali laporan arus kas konsolidasian.

Laporan arus kas konsolidasian disusun dengan menggunakan metode langsung dengan mengelompokkan arus kas dalam aktivitas operasi, investasi dan pendanaan.

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian untuk tahun yang berakhir 31 Desember 2025 adalah konsisten dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian untuk tahun yang berakhir 31 Desember 2024.

**2. Material Accounting Policy Information**

**a. Basis of Consolidated Financial Statements Preparation and Measurement**

The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards "SAK", which comprise the statements and interpretations issued by the Board of Financial Accounting Standards of the Institute of Indonesia Chartered Accountants and OJK Regulation No. VIII.G.7 regarding "Presentation and Disclosures of Public Companies' Financial Statements". Such consolidated financial statements are an English translation of the Group's statutory report in Indonesia.

The measurement basis used is the historical cost, except for certain accounts which are measured on the bases described in the related accounting policies. The consolidated financial statements, except for the consolidated statements of cash flows, are prepared under the accrual basis of accounting.

The consolidated statements of cash flows are prepared using the direct method with classification of cash flows into operating, investing, and financing activities.

The accounting policies adopted in the preparation of the consolidated financial statements for the year ended December 31, 2025 are consistent with those adopted in the preparation of the consolidated financial statements for the year ended December 31, 2024.

Mata uang yang digunakan dalam penyusunan dan penyajian laporan keuangan konsolidasian adalah mata uang Rupiah (Rupiah) yang juga merupakan mata uang fungsional Perusahaan.

The currency used in the preparation and presentation of the consolidated financial statements is the Indonesian Rupiah (Rupiah) which is also the functional currency of the Company.

**b. Prinsip Konsolidasi**

Laporan keuangan konsolidasian meliputi laporan keuangan Perusahaan dan entitas anak (Grup). Pengendalian diperoleh apabila Grup memiliki seluruh hal berikut ini:

- kekuasaan atas *investee*;
- eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*; dan
- kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil Grup.

Pengkonsolidasian entitas anak dimulai pada saat Grup memperoleh pengendalian atas entitas anak dan berakhir pada saat Grup kehilangan pengendalian atas entitas anak. Secara khusus, penghasilan dan beban entitas anak yang diakuisisi atau dilepaskan selama tahun berjalan termasuk dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian sejak tanggal Grup memperoleh pengendalian sampai dengan tanggal Grup kehilangan pengendalian atas entitas anak.

Seluruh aset dan liabilitas, ekuitas, penghasilan, beban dan arus kas dalam intra kelompok usaha terkait dengan transaksi antar entitas dalam Grup dieliminasi secara penuh dalam laporan keuangan konsolidasian.

Laba rugi dan setiap komponen penghasilan komprehensif lain diatribusikan kepada pemilik Perusahaan dan kepentingan nonpengendali (KNP) meskipun hal tersebut mengakibatkan KNP memiliki saldo defisit.

KNP disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dan dalam ekuitas pada laporan posisi keuangan konsolidasian, terpisah dari bagian yang dapat diatribusikan kepada pemilik Perusahaan.

**b. Basis of Consolidation**

The consolidated financial statements incorporate the financial statements of the Company and its subsidiary (the Group). Control is achieved when the Group has all of the following:

- power over the investee;
- is exposed, or has rights, to variable returns from its involvement with the investee; and
- the ability to use its power to affect its returns.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit or loss and other comprehensive income from the date the Group gains control until the date when the Group ceases to control the subsidiary.

All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interest (NCI) even if this results in the NCI having a deficit balance.

NCI are presented in the consolidated statement of profit or loss and other comprehensive income and under the equity section of the consolidated statement of financial position, respectively, separately from the corresponding portion attributable to owners of the Company.

Transaksi dengan KNP yang tidak mengakibatkan hilangnya pengendalian dicatat sebagai transaksi ekuitas. Selisih antara nilai wajar imbalan yang dialihkan dengan bagian relatif atas nilai tercatat aset bersih entitas anak yang diakuisisi dicatat di ekuitas. Keuntungan atau kerugian dari pelepasan kepada KNP juga dicatat di ekuitas.

**c. Kombinasi Bisnis Entitas Sepengendali**

Transaksi kombinasi bisnis entitas sepengendali, berupa pengalihan bisnis yang dilakukan dalam rangka reorganisasi entitas-entitas yang berada dalam suatu kelompok usaha yang sama, bukan merupakan perubahan kepemilikan dalam arti substansi ekonomi, sehingga transaksi tersebut diakui pada jumlah tercatat berdasarkan metode penyatuan kepemilikan.

Selisih antara jumlah imbalan yang dialihkan dan jumlah tercatat dari setiap kombinasi bisnis entitas sepengendali disajikan dalam akun tambahan modal disetor pada bagian ekuitas dalam laporan posisi keuangan konsolidasian.

Entitas yang melepas bisnis, dalam pelepasan bisnis entitas sepengendali, mengakui selisih antara imbalan yang diterima dan jumlah tercatat bisnis yang dilepas dalam akun tambahan modal disetor pada bagian ekuitas dalam laporan posisi keuangan konsolidasian.

**d. Penjabaran Mata Uang Asing**

***Mata Uang Fungsional dan Pelaporan***

Akun-akun yang tercakup dalam laporan keuangan setiap entitas dalam Grup diukur menggunakan mata uang dari lingkungan ekonomi utama dimana entitas beroperasi (mata uang fungsional).

Laporan keuangan konsolidasian disajikan dalam Rupiah, yang merupakan mata uang fungsional Perusahaan dan mata uang penyajian Grup.

Transactions with NCI that do not result in loss of control are accounted for as equity transactions. The difference between the fair value of any consideration paid and the relevant share acquired of the carrying value of net assets of the subsidiary is recorded in equity. Gains or losses on disposals to NCI are also recorded in equity.

**c. Accounting for Business Combination Among Entities Under Common Control**

Business combination transaction of entities under common control in the form of business transfer with regard to reorganization of entities within the same group of companies does not result in a change of the economic substance of the ownership, thus, the transaction is recognized at carrying value based on pooling of interest method.

Any difference between amount of consideration transferred and the carrying value of each business combination of entities under common control is recognized as additional paid-in capital as part of equity section in the consolidated statement of financial position.

An entity which is disposing a business unit in connection with the disposal of a business unit of an entity under common control recognizes the difference between the consideration received and carrying amount of the disposed business unit as additional paid-in capital as part of equity section in the consolidated statement of financial position.

**d. Foreign Currency Translation**

***Functional and Reporting Currencies***

Items included in the financial statements of each of the Group's companies are measured using the currency of the primary economic environment in which the entity operates (the functional currency).

The consolidated financial statements are presented in Rupiah which is the Company's functional and the Group's presentation currency.

### Transaksi dan Saldo

Transaksi dalam mata uang asing dijabarkan kedalam mata uang fungsional menggunakan kurs pada tanggal transaksi. Keuntungan atau kerugian selisih kurs yang timbul dari penyelesaian transaksi dan dari penjabaran pada kurs akhir tahun atas aset dan liabilitas moneter dalam mata uang asing diakui dalam laba rugi.

Pada tanggal 31 Desember 2025 dan 2024, kurs konversi yakni kurs tengah Bank Indonesia, yang digunakan Grup adalah sebagai berikut:

| Mata Uang Asing         | 2025   | 2024   | Foreign Currencies            |
|-------------------------|--------|--------|-------------------------------|
| 1 Dolar Amerika Serikat | 16.782 | 16.162 | United States (U.S.) Dollar 1 |
| 1 Yen Jepang            | 107,59 | 102,36 | Japanese Yen 1                |

### e. Transaksi Pihak Berelasi

Orang atau entitas dikategorikan sebagai pihak berelasi Grup apabila memenuhi definisi pihak berelasi berdasarkan PSAK No. 224 "Pengungkapan Pihak-pihak Berelasi".

Semua transaksi signifikan dengan pihak berelasi telah diungkapkan dalam laporan keuangan konsolidasian.

### f. Klasifikasi Lancar dan Tidak Lancar

Grup menyajikan aset dan liabilitas dalam laporan posisi keuangan konsolidasian berdasarkan klasifikasi lancar/tidak lancar. Suatu aset disajikan lancar bila:

- akan direalisasi, dijual atau dikonsumsi dalam siklus operasi normal,
- untuk diperdagangkan, atau
- akan direalisasi dalam 12 bulan setelah tanggal pelaporan, atau kas atau setara kas, kecuali yang dibatasi penggunaannya atau akan digunakan untuk melunasi suatu liabilitas dalam paling lambat 12 bulan setelah tanggal pelaporan.

Seluruh aset lain diklasifikasikan sebagai tidak lancar.

### Transactions and Balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in profit or loss.

As of December 31, 2025 and 2024, the conversion rates used by the Group were the middle rates of Bank Indonesia as follows:

### e. Transactions with Related Parties

A person or entity is considered a related party of the Group if it meets the definition of a related party in PSAK No. 224 "Related Party Disclosures".

All significant transactions with related parties are disclosed in the consolidated financial statements.

### f. Current and Non-current Classification

The Group presents assets and liabilities in the consolidated statement of financial position based on current/non-current classification. An asset is current when it is:

- expected to be realized or intended to be sold or consumed in the normal operating cycle,
- held primarily for the purpose of trading, or
- expected to be realized within 12 months after the reporting period, or cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.



Suatu liabilitas disajikan jangka pendek bila:

- i) akan dilunasi dalam siklus operasi normal,
- ii) untuk diperdagangkan,
- iii) akan dilunasi dalam 12 bulan setelah tanggal pelaporan, atau
- iv) tidak ada hak pada akhir periode pelaporan untuk menangguhkan pelunasannya dalam paling tidak 12 bulan setelah tanggal pelaporan.

Seluruh liabilitas lain diklasifikasikan sebagai jangka panjang.

**g. Kas dan Setara Kas**

Kas terdiri dari kas dan bank. Setara kas adalah semua investasi yang bersifat jangka pendek dan sangat likuid yang dapat segera dikonversikan menjadi kas dengan jatuh tempo dalam waktu tiga (3) bulan atau kurang sejak tanggal penempatannya, dan yang tidak dijaminkan serta tidak dibatasi pencairannya.

**h. Bank dan Deposito Berjangka**

Bank yang dijaminkan atau dibatasi pencairannya serta deposito berjangka yang jatuh temponya kurang dari tiga (3) bulan pada saat penempatan namun dijaminkan, atau dibatasi pencairannya, disajikan sebagai bagian "Investasi".

**i. Instrumen Keuangan**

Grup menerapkan PSAK No. 109, Instrumen Keuangan, mengenai pengaturan instrumen keuangan terkait klasifikasi dan pengukuran, penurunan nilai atas instrumen keuangan dan akuntansi lindung nilai.

A liability is current when it is:

- i) expected to be settled in the normal operating cycle,
- ii) held primarily to the purpose of trading,
- iii) due to be settled within 12 months after the reporting period, or
- iv) there is no right at the end of the reporting period to defer the settlement of the liability for at least 12 months after the reporting period.

All other liabilities are classified as non-current.

**g. Cash and Cash Equivalents**

Cash consists of cash on hand and in banks. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash with original maturities of three (3) months or less from the date of placements, and which are not used as collateral and are not restricted.

**h. Cash in Banks and Time Deposits**

Cash in banks which are used as collateral or are restricted and time deposits with maturities of three (3) months or less from the date of placement which are used as collateral or are restricted, are presented as part of "Investments".

**i. Financial Instruments**

The Group has applied PSAK No. 109, Financial Instruments, which set the requirements in classification and measurement, impairment in value of financial assets and hedging accounting.

### **Aset Keuangan**

Grup mengklasifikasikan aset keuangan sesuai dengan PSAK No. 109, Instrumen Keuangan, sehingga setelah pengakuan awal aset keuangan diukur pada biaya perolehan diamortisasi, nilai wajar melalui penghasilan komprehensif lain atau nilai wajar melalui laba rugi, dengan menggunakan dua dasar, yaitu:

- (a) Model bisnis Grup dalam mengelola aset keuangan; dan
- (b) Karakteristik arus kas kontraktual dari aset keuangan.

Pada tanggal 31 Desember 2025 dan 2024, Grup hanya memiliki instrumen keuangan dalam kategori aset keuangan pada biaya perolehan diamortisasi.

#### ***Aset keuangan pada biaya perolehan diamortisasi***

Aset keuangan diukur pada biaya perolehan diamortisasi jika kedua kondisi berikut terpenuhi:

- (a) Aset keuangan dikelola dalam model bisnis yang bertujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual; dan
- (b) Persyaratan kontraktual dari aset keuangan menghasilkan arus kas pada tanggal tertentu yang semata dari pembayaran pokok dan bunga dari jumlah pokok terutang.

Aset keuangan pada biaya perolehan diamortisasi diukur pada jumlah yang diakui saat pengakuan awal dikurangi pembayaran pokok, ditambah atau dikurangi dengan amortisasi kumulatif menggunakan metode suku bunga efektif yang dihitung dari selisih antara nilai awal dan nilai jatuh temponya, dan dikurangi dengan cadangan kerugian penurunan nilai.

Pada tanggal 31 Desember 2025 dan 2024, kategori ini meliputi kas dan setara kas, investasi, piutang usaha – pihak ketiga, piutang lain-lain serta setoran jaminan yang termasuk dalam akun aset lain-lain yang dimiliki oleh Grup.

### **Financial Assets**

The Group classifies its financial assets in accordance with PSAK No. 109, Financial Instruments, that classifies financial assets as subsequently measured at amortized cost, fair value through comprehensive income or fair value through profit or loss, on the basis of both:

- (a) The Group's business model for managing the financial assets; and
- (b) The contractual cash flow characteristics of the financial assets.

As of December 31, 2025 and 2024, the Group has financial instruments under category financial assets at amortized cost.

#### ***Financial assets at amortized cost***

A financial asset shall be measured at amortized cost if both of the following conditions are met:

- (a) The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- (b) The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortized cost is measured at initial amount minus the principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, adjusted for allowance for impairment.

As of December 31, 2025 and 2024, the Group's cash and cash equivalents, investments, trade accounts receivable – third parties, other receivables and security deposits included in other assets account are included in this category.

**Liabilitas Keuangan dan Instrumen Ekuitas**

Liabilitas keuangan dan instrumen ekuitas Grup diklasifikasikan berdasarkan substansi perjanjian kontraktual serta definisi liabilitas keuangan dan instrumen ekuitas. Kebijakan akuntansi yang diterapkan atas instrumen keuangan tersebut diungkapkan berikut ini.

**Instrumen Ekuitas**

Instrumen ekuitas adalah setiap kontrak yang memberikan hak residual atas aset suatu entitas setelah dikurangi dengan seluruh liabilitasnya. Instrumen ekuitas dicatat sejumlah hasil yang diterima, setelah dikurangkan dengan biaya penerbitan langsung.

**Liabilitas Keuangan**

Liabilitas keuangan diklasifikasikan sebagai berikut: (i) liabilitas keuangan yang diukur dengan biaya diamortisasi, (ii) liabilitas keuangan yang diukur dengan nilai wajar melalui laba rugi. Grup menentukan klasifikasi liabilitas keuangan pada saat pengakuan awal.

Seluruh liabilitas keuangan diakui pada awalnya sebesar nilai wajar dan, dalam hal pinjaman dan utang, termasuk biaya transaksi yang dapat diatribusikan secara langsung dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Amortisasi suku bunga efektif disajikan sebagai bagian dari beban keuangan dalam laba rugi.

Pada tanggal 31 Desember 2025 dan 2024, Grup memiliki instrumen keuangan dalam kategori liabilitas keuangan yang diukur pada biaya perolehan diamortisasi.

**Liabilitas Keuangan yang Diukur pada Biaya Perolehan Diamortisasi**

Liabilitas keuangan pada biaya perolehan diamortisasi diukur pada jumlah yang diakui saat pengakuan awal dikurangi pembayaran pokok, ditambah atau dikurangi dengan amortisasi kumulatif menggunakan metode suku bunga efektif yang dihitung dari selisih antara nilai awal dan nilai jatuh temponya.

Pada tanggal 31 Desember 2025 dan 2024, kategori ini meliputi utang bank jangka pendek, utang usaha, beban akrual, setoran jaminan dan utang lain-lain yang dimiliki oleh Grup.

**Financial Liabilities and Equity Instruments**

Financial liabilities and equity instruments of the Group are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and equity instrument. The accounting policies adopted for specific financial instruments are set out below.

**Equity Instruments**

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

**Financial Liabilities**

Financial liabilities are classified as follows: (i) financial liabilities at amortized cost, or (ii) financial liabilities at fair value through profit or loss (FVPL). The Group determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, inclusive of directly attributable transaction costs and subsequently measured at amortized cost using the effective interest rate method. The amortization of the effective interest rate is included in finance costs in profit or loss.

As of December 31, 2025 and 2024, the Group has financial instruments under financial liabilities at amortized cost category.

**Financial Liabilities at Amortized Cost**

Financial liabilities at amortized cost is measured at initial amount minus the principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount.

As of December 31, 2025 and 2024, the Group's short-term bank loan, trade accounts payable, accrued expenses, security deposits and other payables are included in this category.

#### ***Saling Hapus Instrumen Keuangan***

Aset keuangan dan liabilitas keuangan saling hapus dan nilai bersihnya disajikan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, Grup saat ini memiliki hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut; dan berniat untuk menyelesaikan secara neto atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara simultan.

#### ***Reklasifikasi Instrumen Keuangan***

Grup mereklasifikasi seluruh aset keuangan dalam kategori yang terpengaruh, jika dan hanya jika, Grup mengubah model bisnis untuk pengelolaan aset keuangan tersebut. Sedangkan, liabilitas keuangan tidak direklasifikasi.

#### ***Penurunan Nilai Aset Keuangan***

Grup selalu mengakui kerugian kredit ekspektasian (ECL) sepanjang umur untuk piutang usaha. Kerugian kredit ekspektasian atas aset keuangan diestimasi menggunakan pendekatan tingkat kerugian berdasarkan pengalaman kerugian kredit historis Grup, disesuaikan dengan kondisi ekonomi umum dan penilaian baik atas kondisi kini maupun perkiraan masa depan pada tanggal pelaporan, termasuk nilai waktu atas uang jika tepat.

Untuk semua instrumen keuangan lainnya, Grup mengakui ECL sepanjang umur ketika telah ada peningkatan risiko kredit yang signifikan sejak pengakuan awal. Jika sebaliknya, risiko kredit pada instrumen keuangan tidak meningkat secara signifikan sejak pengakuan awal, Grup mengukur penyisihan kerugian untuk instrumen keuangan tersebut sejumlah ECL 12 bulan. Penilaian apakah ECL sepanjang umur harus diakui didasarkan pada peningkatan signifikan dalam kemungkinan terjadinya atau pada risiko gagal bayar sejak pengakuan awal dan bukan didasarkan bukti aset keuangan yang mengalami kerugian kredit pada tanggal pelaporan atau kejadian gagal bayar sebenarnya. ECL sepanjang umur merupakan kerugian kredit ekspektasian yang timbul dari seluruh kemungkinan peristiwa gagal bayar selama perkiraan umur instrumen keuangan. Sebaliknya, ECL 12 bulan mewakili porsi ECL sepanjang umur yang timbul dari peristiwa gagal bayar pada instrumen keuangan yang mungkin terjadi dalam 12 bulan setelah tanggal pelaporan.

#### ***Offsetting of Financial Instruments***

Financial assets and liabilities are offset and the net amount reported in the consolidated statement of financial position if, and only if, there is a currently enforceable right to offset the recognized amounts and there is intention to settle on a net basis, or to realize the asset and settle the liability simultaneously.

#### ***Reclassifications of Financial Instrument***

The Group reclassifies its financial assets when, and only when, the Group changes its business model for managing financial assets. While, any financial liabilities shall not be reclassified.

#### ***Impairment of Financial Assets***

The Group always recognizes lifetime expected credit losses (ECL) for trade accounts receivable. The expected credit losses on these financial assets are estimated using loss rate approach based on the Group's historical credit loss experience, adjusted for general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

For all other financial instruments, the Group recognizes lifetime ECL when there has been a significant increase in credit risk since initial recognition. If, on the other hand, the credit risk on the financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month ECL. The assessment of whether lifetime ECL should be recognized is based on significant increases in the likelihood or risk of a default occurring since initial recognition instead of on evidence of a financial asset being credit impaired at the reporting date or an actual default occurring. Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12-month ECL represents the portion of lifetime ECL that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

***Penghentian Pengakuan Aset dan Liabilitas Keuangan***

**1. Aset Keuangan**

Penghentian pengakuan atas suatu aset keuangan, atau, bila dapat diterapkan untuk bagian dari aset keuangan atau bagian dari kelompok aset keuangan serupa, terjadi apabila:

- a. Hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut berakhir atau aset telah dialihkan;
- b. Grup tetap mengalihkan hak untuk menerima arus kas yang berasal dari aset keuangan tersebut atau menanggung kewajiban untuk membayar arus kas yang diterima tersebut tanpa penundaan yang signifikan terhadap pihak ketiga melalui suatu kesepakatan penyerahan dan (i) Grup secara substansial mengalihkan seluruh risiko dan manfaat atas kepemilikan aset keuangan tersebut, atau (ii) Grup secara substansial tidak mengalihkan maupun tidak mempertahankan seluruh risiko dan manfaat atas kepemilikan aset keuangan tersebut, namun telah mengalihkan pengendalian atas aset keuangan tersebut.

**2. Liabilitas Keuangan**

Liabilitas keuangan dihentikan pengakuannya jika liabilitas keuangan tersebut berakhir, dibatalkan, atau telah kadaluarsa.

**j. Pengukuran Nilai Wajar**

Pengukuran nilai wajar didasarkan pada asumsi bahwa transaksi untuk menjual aset atau mengalihkan liabilitas akan terjadi:

- di pasar utama untuk aset atau liabilitas tersebut atau;
- jika tidak terdapat pasar utama, di pasar yang paling menguntungkan untuk aset atau liabilitas tersebut.

***Derecognition of Financial Assets and Liabilities***

**1. Financial Assets**

A financial asset, or where applicable, a part of a financial asset or part of a group of similar financial assets, is derecognized when:

- a. The contractual rights to receive the cash flows from these assets have ceased to exist or the assets have been transferred;
- b. The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a "pass-through" arrangement, and either (i) the Group has transferred substantially all the risk and rewards of the financial assets, or (ii) the Group has neither transferred nor retained substantially all the risk and rewards of the assets, but has transferred control of the asset.

**2. Financial Liabilities**

A financial liability is derecognized when the obligation under the contract is discharged, cancelled or has expired.

**j. Fair Value Measurement**

The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- in the principal market for the asset or liability or;
- in the absence of a principal market, in the most advantageous market for the asset or liability.



Grup harus memiliki akses ke pasar utama atau pasar yang paling menguntungkan pada tanggal pengukuran.

Nilai wajar aset atau liabilitas diukur menggunakan asumsi yang akan digunakan pelaku pasar ketika menentukan harga aset atau liabilitas tersebut, dengan asumsi bahwa pelaku pasar bertindak dalam kepentingan ekonomi terbaiknya.

Pengukuran nilai wajar aset non-keuangan memperhitungkan kemampuan pelaku pasar untuk menghasilkan manfaat ekonomik dengan menggunakan aset dalam penggunaan tertinggi dan terbaiknya, atau dengan menjualnya kepada pelaku pasar lain yang akan menggunakan aset tersebut dalam penggunaan tertinggi dan terbaiknya.

Ketika Grup menggunakan teknik penilaian, maka Grup memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input yang tidak dapat diobservasi.

Seluruh aset dan liabilitas yang mana nilai wajar aset atau liabilitas tersebut diukur atau diungkapkan, dikategorikan dalam hirarki nilai wajar sebagai berikut:

- Level 1 – harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik;
- Level 2 – teknik penilaian dimana level input terendah yang signifikan terhadap pengukuran nilai wajar dapat diobservasi, baik secara langsung maupun tidak langsung;
- Level 3 – teknik penilaian dimana level input terendah yang signifikan terhadap pengukuran nilai wajar tidak dapat diobservasi.

Untuk aset dan liabilitas yang diukur pada nilai wajar secara berulang dalam laporan keuangan konsolidasian, maka Grup menentukan apakah telah terjadi transfer di antara level hirarki dengan menilai kembali pengkategorian level nilai wajar pada setiap akhir periode pelaporan.

The Group must have access to the principal or the most advantageous market at the measurement date.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

When the Group uses valuation techniques, it maximizes the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy as follows:

- Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable;
- Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the consolidated financial statements on a recurring basis, the Group determines whether there are transfers between levels in the hierarchy by re-assessing categorization at the end of each reporting period.

**k. Persediaan**

Persediaan terdiri dari tanah dan bangunan (rumah tinggal dan rumah toko (ruko)) yang siap dijual, tanah yang sedang dikembangkan dan tanah yang belum dikembangkan dinyatakan berdasarkan biaya atau nilai realisasi bersih, mana yang lebih rendah (*the lower of cost and net realizable value*).

Biaya perolehan tanah yang belum dikembangkan meliputi biaya pra-perolehan dan perolehan tanah ditambah biaya pinjaman dan dipindahkan ke tanah yang sedang dikembangkan pada saat pematangan tanah akan dimulai.

Biaya perolehan tanah yang sedang dikembangkan meliputi biaya perolehan tanah yang belum dikembangkan ditambah dengan biaya pengembangan langsung dan tidak langsung yang dapat diatribusikan pada kegiatan pengembangan real estat serta biaya pinjaman. Jumlah biaya tanah yang sedang dikembangkan akan dipindahkan ke tanah dan bangunan yang siap dijual pada saat tanah tersebut selesai dikembangkan dengan menggunakan metode luas areal.

Biaya pengembangan tanah, termasuk tanah yang digunakan sebagai jalan dan prasarana atau area yang tidak dijual lainnya, dialokasikan berdasarkan luas area yang dapat dijual.

Biaya perolehan bangunan yang sedang dikonstruksi adalah biaya konstruksi, dan dipindahkan ke tanah dan bangunan pada saat selesai dibangun dan siap dijual dengan menggunakan metode identifikasi khusus.

Akumulasi biaya ke proyek pengembangan real estat tidak dihentikan walaupun realisasi pendapatan pada masa mendatang lebih rendah dari nilai tercatat proyek. Namun, dilakukan cadangan secara periodik atas perbedaan tersebut. Jumlah cadangan tersebut akan mengurangi nilai tercatat proyek dan dibebankan ke laba rugi tahun berjalan.

Biaya pemeliharaan dan perbaikan yang terjadi atas proyek yang sudah selesai dan secara substansial siap untuk digunakan sesuai tujuannya dibebankan pada laba rugi pada saat terjadinya.

**k. Inventories**

Inventories consist of land and buildings (houses and shophouses) ready for sale, land under development and land for development which are stated at cost or net realizable value, whichever is lower.

The cost of land for development consists of pre-acquisition and acquisition costs of the land, and is transferred to land under development when the development of the land has started.

The cost of land under development consists of the acquisition cost of land for development, direct and indirect development costs and borrowing costs. The total costs of land under development is transferred to land and buildings ready for sale when land development is completed, based on the area of saleable lots.

The cost of land development, including the land used for roads and amenities and other non-saleable areas, is allocated based on the saleable area of the project.

The cost of buildings under construction includes construction costs, and is transferred to land and buildings ready for sale when the development of land and construction of buildings is completed. Cost is determined using the specific identification method.

The allocation of costs to the real estate project continues even if the realization of future revenues is less than the carrying value of the project. However, periodic provisions are made for these differences. The total provision reduces the carrying value of the project to its net realizable value and is charged as an expense in profit or loss when recognized.

Expenses incurred for repairs and maintenance of the completed projects, and those projects which are substantially ready for use are charged to current operations.

Estimasi dan alokasi biaya harus dikaji kembali pada setiap akhir periode pelaporan sampai proyek selesai secara substansial. Apabila telah terjadi perubahan mendasar pada estimasi kini, biaya direvisi, dan direalokasi.

Cost estimates and allocation are reviewed at the end of every reporting period until the project is substantially completed. If there are any substantial changes from the estimates, the Group revises the estimates and reallocates costs.

Beban yang tidak berhubungan dengan proyek real estat dibebankan ke laba rugi pada saat terjadinya.

Costs which are not related to real estate development are charged to current operations when incurred.

#### **I. Investasi pada Ventura Bersama**

#### **I. Investments in a Joint Venture**

Hasil usaha dan aset dan liabilitas ventura bersama dicatat dalam laporan keuangan konsolidasian menggunakan metode ekuitas.

The results and assets and liabilities of joint venture are incorporated in these consolidated financial statements using the equity method of accounting.

Dalam metode ekuitas, pengakuan awal investasi pada ventura bersama diakui pada laporan posisi keuangan konsolidasian sebesar biaya perolehan dan selanjutnya disesuaikan untuk mengakui bagian Grup atas laba rugi dan penghasilan komprehensif lain dari ventura bersama. Jika bagian Grup atas rugi ventura bersama adalah sama dengan atau melebihi kepentingannya pada ventura bersama, maka Grup menghentikan pengakuannya atas rugi lebih lanjut. Kerugian lebih lanjut diakui hanya jika Grup memiliki kewajiban konstruktif atau hukum atau melakukan pembayaran atas nama ventura bersama.

Under the equity method, an investment in a joint venture is initially recognized in the consolidated statement of financial position at cost and adjusted there after to recognize the Group's share of the profit or loss and other comprehensive income of the joint venture. When the Group's share of losses of a joint venture exceeds the Group's interest in that joint venture, the Group discontinues recognizing its share of further losses. Additional losses are recognized only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the joint venture.

Investasi pada ventura bersama dicatat menggunakan metode ekuitas sejak tanggal investasi tersebut memenuhi definisi ventura bersama.

An investment in a joint venture is accounted for using the equity method from the date on which the investee becomes a joint venture.

Pada setiap tanggal pelaporan, Grup menentukan apakah terdapat penurunan nilai yang harus diakui atas investasi Grup pada ventura bersama.

The Group determines at each reporting date whether it is necessary to recognize any impairment loss with respect to the Group's investment in a joint venture.

Ketika entitas dalam Grup melakukan transaksi dengan ventura bersama milik Grup, keuntungan atau kerugian yang dihasilkan dari transaksi tersebut diakui dalam laporan keuangan konsolidasian Grup hanya sebatas kepentingan para pihak dalam ventura bersama yang tidak terkait dengan Grup.

When a Group entity transacts with a joint venture of the Group, profits or losses resulting from the transactions with the joint venture are recognized in the Group's consolidated financial statements only to the extent of interests in joint venture that are not related to the Group.

Keuntungan atau kerugian yang belum direalisasi dari transaksi dengan ventura bersama akan direalisasi ke laba rugi pada saat penjualan kepada pihak ketiga.

Unrealized gains or losses resulting from transactions with the joint venture will be realized to profit or losses upon sale to third parties.

**m. Biaya Dibayar Dimuka**

Biaya dibayar dimuka diamortisasi selama masa manfaat atau kontrak masing-masing biaya dengan menggunakan metode garis lurus.

**n. Properti Investasi**

***Kepemilikan Langsung***

Properti investasi, kecuali tanah, diukur sebesar biaya perolehan, termasuk biaya transaksi, setelah dikurangi dengan akumulasi penyusutan dan kerugian penurunan nilai, jika ada. Tanah tidak disusutkan dan dinyatakan berdasarkan biaya perolehan dikurangi akumulasi rugi penurunan nilai, jika ada. Jumlah tercatat termasuk biaya penggantian untuk bagian tertentu dari properti investasi yang telah ada pada saat beban terjadi, jika kriteria pengakuan terpenuhi, dan tidak termasuk biaya perawatan sehari-hari properti investasi.

Properti investasi disusutkan menggunakan metode garis lurus sepanjang estimasi masa manfaatnya selama dua puluh (20) tahun.

Properti investasi dihentikan pengakuannya (dikeluarkan dari laporan posisi keuangan konsolidasian) pada saat pelepasan atau ketika properti investasi tersebut tidak digunakan lagi secara permanen dan tidak memiliki manfaat ekonomis di masa depan yang dapat diharapkan pada saat pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian atau pelepasan properti investasi diakui dalam laba rugi dalam tahun terjadinya penghentian atau pelepasan tersebut.

Transfer ke properti investasi dilakukan jika, dan hanya jika, terdapat perubahan penggunaan, yang ditunjukkan dengan berakhirnya pemakaian oleh pemilik atau dimulainya sewa operasi ke pihak lain. Transfer dari properti investasi dilakukan jika, dan hanya jika, terdapat perubahan penggunaan, yang ditunjukkan dengan dimulainya penggunaan oleh pemilik atau dimulainya pengembangan untuk dijual.

Nilai residu, jika ada, umur manfaat, serta metode penyusutan ditelaah setiap akhir tahun dan dilakukan penyesuaian apabila hasil telaah berbeda dengan estimasi sebelumnya.

**m. Prepaid Expenses**

Prepaid expenses are amortized over their beneficial or contract periods using the straight-line method.

**n. Investment Properties**

***Direct Acquisition***

Investment properties, except land, are measured at cost including transaction costs, less accumulated depreciation and any impairment in value. Land is not depreciated and is stated at cost less any impairment in value. The carrying amount includes the cost of replacing part of an existing investment property at the time that cost is incurred if the recognition criteria are met; and excludes the costs of day-to-day servicing of an investment property.

Investment properties are depreciated over its estimated useful life of twenty (20) years using the straight-line method.

Investment properties are derecognized when either they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit is expected from its disposal. Any gains or losses on the retirement or disposal of an investment property are recognized in profit or loss in the year of retirement or disposal.

Transfers are made to investment properties when, and only when, there is a change in use, evidenced by ending of owner-occupation or commencement of an operating lease to another party. Transfers are made from investment properties when, and only when, there is a change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale.

The asset's residual values, if any, useful lives and depreciation method are reviewed and adjusted if appropriate, at each financial year end.

### **Aset dalam Pembangunan**

Aset dalam pembangunan merupakan properti investasi dalam tahap konstruksi, yang dinyatakan pada biaya perolehan dan tidak disusutkan. Akumulasi biaya akan direklasifikasi ke akun properti investasi yang bersangkutan dan akan disusutkan pada saat konstruksi selesai secara substansial dan aset tersebut telah siap digunakan sesuai tujuannya.

#### **o. Aset Tetap**

##### ***Kepemilikan Langsung***

Aset tetap, kecuali tanah, dinyatakan berdasarkan biaya perolehan, tetapi tidak termasuk biaya perawatan sehari-hari, dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai, jika ada. Tanah tidak disusutkan dan dinyatakan berdasarkan biaya perolehan dikurangi akumulasi rugi penurunan nilai, jika ada.

Biaya perolehan awal aset tetap meliputi harga perolehan, termasuk bea impor dan pajak pembelian yang tidak boleh dikreditkan dan biaya-biaya yang dapat diatribusikan secara langsung untuk membawa aset ke lokasi dan kondisi yang diinginkan sesuai dengan tujuan penggunaan yang ditetapkan.

Beban-beban yang timbul setelah aset tetap digunakan, seperti beban perbaikan dan pemeliharaan, dibebankan ke laba rugi pada saat terjadinya. Apabila beban-beban tersebut menimbulkan peningkatan manfaat ekonomis di masa datang dari penggunaan aset tetap tersebut yang dapat melebihi kinerja normalnya, maka beban-beban tersebut dikapitalisasi sebagai tambahan biaya perolehan aset tetap.

Penyusutan dihitung berdasarkan metode garis lurus (*straight-line method*) selama masa manfaat aset tetap sebagai berikut:

|                                     | <u>Tahun/Years</u> |
|-------------------------------------|--------------------|
| Kendaraan                           | 4-8                |
| Peralatan kantor                    | 4-5                |
| Partisi dan interior kantor         | 5                  |
| Instalasi pengolahan air            | 20                 |
| Instalasi pengolahan air terbarukan | 20                 |
| Instalasi pengolahan air limbah     | 20                 |
| Bangunan                            | 20                 |

### **Construction in Progress**

Construction in progress represents investment properties under construction which is stated at cost and is not depreciated. The accumulated costs are reclassified to the respective investment properties account and are depreciated when the construction is substantially complete and the asset is ready for its intended use.

#### **o. Property, Plant and Equipment**

##### ***Direct Acquisition***

Property, plant and equipment, except land, are carried at cost, excluding day to day servicing, less accumulated depreciation and any impairment in value. Land is not depreciated and is stated at cost less any impairment in value.

The initial cost of property, plant and equipment consists of its purchase price, including import duties and taxes and any directly attributable costs in bringing the property, plant and equipment to its working condition and location for its intended use.

Expenditures incurred after the property, plant and equipment have been put into operations, such as repairs and maintenance costs, are normally charged to operations in the year such costs are incurred. In situations where it can be clearly demonstrated that the expenditures have resulted in an increase in the future economic benefits expected to be obtained from the use of the property, plant and equipment beyond its originally assessed standard of performance, the expenditures are capitalized as additional costs of property, plant and equipment.

Depreciation is computed on a straight-line basis over the property, plant and equipment's useful lives as follows:

|                                     |     |                               |
|-------------------------------------|-----|-------------------------------|
|                                     |     |                               |
| Kendaraan                           | 4-8 | Vehicles                      |
| Peralatan kantor                    | 4-5 | Office equipment              |
| Partisi dan interior kantor         | 5   | Office partition and interior |
| Instalasi pengolahan air            | 20  | Water treatment plant         |
| Instalasi pengolahan air terbarukan | 20  | Water treatment plant recycle |
| Instalasi pengolahan air limbah     | 20  | Waste water treatment plant   |
| Bangunan                            | 20  | Buildings                     |

Nilai tercatat aset tetap ditelaah kembali dan dilakukan penurunan nilai apabila terdapat peristiwa atau perubahan kondisi tertentu yang mengindikasikan nilai tercatat tersebut tidak dapat dipulihkan sepenuhnya.

Dalam setiap inspeksi yang signifikan, biaya inspeksi diakui dalam jumlah tercatat aset tetap sebagai suatu penggantian apabila memenuhi kriteria pengakuan. Biaya inspeksi signifikan yang dikapitalisasi tersebut diamortisasi selama periode sampai dengan saat inspeksi signifikan berikutnya.

Jumlah tercatat aset tetap dihentikan pengakuannya pada saat dilepaskan atau tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset tetap diakui dalam laba rugi pada tahun terjadinya penghentian pengakuan.

Nilai residu, jika ada, umur manfaat, serta metode penyusutan ditelaah setiap akhir tahun dan dilakukan penyesuaian apabila hasil telaah berbeda dengan estimasi sebelumnya.

#### **Aset dalam Pembangunan**

Aset dalam pembangunan merupakan aset tetap dalam tahap konstruksi, yang dinyatakan pada biaya perolehan dan tidak disusutkan. Akumulasi biaya akan direklasifikasi ke akun aset tetap yang bersangkutan dan akan disusutkan pada saat konstruksi selesai secara substansial dan aset tersebut telah siap digunakan sesuai tujuannya.

#### **p. Transaksi Sewa**

##### *Sebagai penyewa*

Pada tanggal permulaan kontrak, Grup menilai apakah kontrak merupakan, atau mengandung, sewa. Suatu kontrak merupakan atau mengandung sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying values may not be recoverable.

When each major inspection is performed, its cost is recognized in the carrying amount of the item of property, plant and equipment as a replacement if the recognition criteria are satisfied. Such major inspection is capitalized and amortized over the next major inspection activity.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gains or loss arising from de-recognition of property, plant and equipment is included in profit or loss in the year the item is derecognized.

The asset's residual values, if any, useful lives and depreciation method are reviewed and adjusted if appropriate, at each financial year end.

#### **Construction in Progress**

Construction in progress represents property, plant and equipment under construction which is stated at cost and is not depreciated. The accumulated costs are reclassified to the respective property, plant and equipment account and are depreciated when the construction is substantially complete and the asset is ready for its intended use.

#### **p. Lease Transactions**

##### *As lessee*

At the inception of a contract, the Group assesses whether the contract is, or contains, a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified assets for a period of time in exchange for consideration.



Untuk menilai apakah kontrak memberikan hak untuk mengendalikan penggunaan aset identifikasi, Grup harus menilai apakah:

- Grup memiliki hak untuk mendapatkan secara substansial seluruh manfaat ekonomi dari penggunaan aset identifikasi; dan
- Grup memiliki hak untuk mengarahkan penggunaan aset identifikasi. Grup memiliki hak ini ketika Grup memiliki hak untuk pengambilan keputusan yang relevan tentang bagaimana dan untuk tujuan apa aset digunakan telah ditentukan sebelumnya dan:
  1. Grup memiliki hak untuk mengoperasikan aset;
  2. Grup telah mendesain aset dengan cara menetapkan sebelumnya bagaimana dan untuk tujuan apa aset akan digunakan selama periode penggunaan.

Pada tanggal awal dimulainya kontrak atau pada tanggal penilaian kembali atas kontrak yang mengandung sebuah komponen sewa, Grup mengalokasikan imbalan dalam kontrak ke masing-masing komponen sewa berdasarkan harga tersendiri relatif dari komponen sewa dan harga tersendiri agregat dari komponen nonsewa.

Pada tanggal permulaan sewa, Grup mengakui aset hak-guna dan liabilitas sewa. Aset hak-guna diukur pada biaya perolehan, dimana meliputi jumlah pengukuran awal liabilitas sewa yang disesuaikan dengan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan.

Aset hak-guna kemudian disusutkan menggunakan metode garis lurus dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak-guna atau akhir masa sewa.

To assess whether a contract conveys the right to control the use of an identified asset, the Group shall assess whether:

- The Group has the right to obtain substantially all the economic benefits from use of the asset throughout the period of use; and
- The Group has the right to direct the use of the asset. The Group has this right when it has the decision-making rights that are the most relevant to changing how and for what purpose the asset is used are predetermined:
  1. The Group has the right to operate the asset;
  2. The Group has designed the asset in a way that predetermined how and for what purpose it will be used.

At the inception or on reassessment of a contract that contains a lease component, the Group allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices and the aggregate stand-alone price of the non-lease components.

The Group recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payment made at or before the commencement date.

The right-of-use assets are subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use assets or the end of the lease term.

Liabilitas sewa diukur pada nilai kini pembayaran sewa yang belum dibayar pada tanggal permulaan, didiskontokan dengan menggunakan suku bunga implisit dalam sewa atau jika suku bunga tersebut tidak dapat ditentukan, maka menggunakan suku bunga pinjaman inkremental. Pada umumnya, Grup menggunakan suku bunga pinjaman inkremental sebagai tingkat bunga diskonto.

Pembayaran sewa yang termasuk dalam pengukuran liabilitas sewa meliputi pembayaran berikut ini:

- pembayaran tetap, termasuk pembayaran tetap secara substansi;
- pembayaran sewa variabel yang bergantung pada indeks atau suku bunga yang pada awalnya diukur dengan menggunakan indeks atau suku bunga pada tanggal permulaan;
- jumlah yang diperkirakan akan dibayarkan oleh penyewa dengan jaminan nilai residual;
- harga eksekusi opsi beli jika Grup cukup pasti untuk mengeksekusi opsi tersebut; dan
- penalti karena penghentian awal sewa kecuali jika Grup cukup pasti untuk tidak menghentikan lebih awal.

Pembayaran sewa dialokasikan menjadi bagian pokok dan biaya keuangan. Biaya keuangan dibebankan pada laba rugi selama periode sewa sehingga menghasilkan tingkat suku bunga periodik yang konstan atas saldo liabilitas untuk setiap periode.

Jika sewa mengalihkan kepemilikan aset pendasar kepada Grup pada akhir masa sewa atau jika biaya perolehan aset hak-guna merefleksikan Grup akan mengeksekusi opsi beli, maka Grup menyusutkan aset hak-guna dari tanggal permulaan hingga akhir umur manfaat aset pendasar. Jika tidak, maka Grup menyusutkan aset hak-guna dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak-guna atau akhir masa sewa.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using incremental borrowing rate. Generally, the Group uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee;
- the exercise price under a purchase option that the Group is reasonably certain to exercise; and
- penalties for early termination of a lease unless the Group is reasonably certain not to terminate early.

Each lease payment is allocated between the liability and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

If the lease transfers ownership of the underlying asset to the Group by the end of the lease term or if the cost of the right-of-use assets reflects that the Group will exercise a purchase option, the Group depreciates the right-of-use assets from the commencement date to the end of the useful life of the underlying asset. Otherwise, the Group depreciates the right-of-use assets from the commencement date to the earlier of the end of the useful life of the right-of-use assets or the end of the lease term.

Sewa jangka-pendek

Grup memutuskan untuk tidak mengakui aset hak-guna dan liabilitas sewa untuk sewa jangka-pendek yang memiliki masa sewa 12 bulan atau kurang. Grup mengakui pembayaran sewa atas sewa tersebut sebagai beban dengan dasar garis lurus selama masa sewa.

Modifikasi sewa

Grup mencatat modifikasi sewa sebagai sewa terpisah jika:

- modifikasi meningkatkan ruang lingkup sewa dengan menambahkan hak untuk menggunakan satu aset pendasar atau lebih; dan
- imbalan sewa meningkat sebesar jumlah yang setara dengan harga tersendiri untuk peningkatan dalam ruang lingkup dan penyesuaian yang tepat pada harga tersendiri tersebut untuk merefleksikan kondisi kontrak tertentu.

Untuk modifikasi sewa yang tidak dicatat sebagai sewa terpisah, pada tanggal efektif modifikasi sewa, Grup:

- mengukur kembali dan mengalokasikan imbalan kontrak modifikasian;
- menentukan masa sewa dari sewa modifikasian;
- mengukur kembali liabilitas sewa dengan mendiskontokan pembayaran sewa revisi menggunakan tingkat diskonto revisi berdasarkan sisa umur sewa dan sisa pembayaran sewa dengan melakukan penyesuaian terhadap aset hak-guna. Tingkat diskonto revisi ditentukan sebagai suku bunga pinjaman inkremental Grup pada tanggal efektif modifikasi;

Short-term leases

The Group has elected not to recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less. The Group recognizes the leases payments associated with these leases as an expense on a straight-line basis over the lease term.

Lease modification

The Group accounts for a lease modification as a separate lease if both:

- the modification increases the scope of the lease by adding the right to use one or more underlying assets; and
- the consideration for the lease increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.

For a lease modification that is not accounted for as a separate lease, at the effective date of the lease modification, the Group:

- remeasures and allocates the consideration in the modified contract;
- determine the lease term of the modified lease;
- remeasures the lease liability by discounting the revised lease payments using a revised discount rate on the basis of the remaining lease term and the remaining lease payment with a corresponding adjustment to the right-of-use assets. The revised discount rate is determined as the Group's incremental borrowing rate at the effective date of the modification;

- menurunkan jumlah tercatat aset hak-guna untuk merefleksikan penghentian sebagian atau sepenuhnya sewa untuk modifikasi sewa yang menurunkan ruang lingkup sewa. Grup mengakui dalam laba rugi setiap laba rugi yang terkait dengan penghentian sebagian atau sepenuhnya sewa tersebut; dan
- membuat penyesuaian terkait dengan aset hak-guna untuk seluruh modifikasi sewa lainnya.

*Sebagai pesewa*

Ketika Grup bertindak sebagai pesewa, Grup mengklasifikasi masing-masing sewanya baik sewa operasi atau sewa pembiayaan.

Untuk mengklasifikasi masing-masing sewa, Grup membuat penilaian secara keseluruhan atas apakah sewa mengalihkan secara substansial seluruh risiko dan manfaat yang terkait dengan kepemilikan aset pendasar. Jika penilaian membuktikan hal tersebut, maka sewa diklasifikasikan sebagai sewa pembiayaan; jika tidak maka, merupakan sewa operasi. Sebagai bagian dari penilaian ini, Grup mempertimbangkan beberapa indikator seperti apakah masa sewa adalah sebagian besar dari umur ekonomik aset pendasar.

**q. Distribusi Dividen**

Distribusi dividen kepada pemegang saham Grup diakui sebagai liabilitas dalam laporan keuangan konsolidasian dalam periode saat dividen tersebut disetujui oleh pemegang saham Grup.

**r. Penurunan Nilai Aset Non-Kuangan**

Pada setiap akhir periode pelaporan tahunan, Grup menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat uji tahunan penurunan nilai aset diperlukan, maka Grup membuat estimasi jumlah terpulihkan aset tersebut.

- decreases the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease for lease modifications that decrease the scope of the lease. The Group recognizes in profit or loss any gain or loss relating to the partial or full termination of the lease; and
- makes a corresponding adjustment to the right-of-use assets for all other lease modifications.

*As lessor*

When the Group acts as a lessor, it shall classify each of its leases as either an operating lease or a finance lease.

To classify each lease, the Group makes an overall assessment of whether the lease transfers substantially all of the risks and rewards incidental to ownership of the underlying asset. If this is the case, then the lease is classified as a finance lease; if not, then it is an operating lease. As part of this assessment, the Group considers certain indicators such as whether the lease term is for the major part of the economic life of the asset.

**q. Dividend Distribution**

Dividend distribution to the Group's shareholders is recognized as a liability in the consolidated financial statements in the period in which the dividends are approved by the Group's shareholders.

**r. Impairment of Non-Financial Assets**

The Group assesses at each annual reporting period whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Group makes an estimate of the asset's recoverable amount.

Jika nilai tercatat aset lebih besar daripada nilai terpulihkannya, maka aset tersebut dinyatakan mengalami penurunan nilai dan rugi penurunan nilai diakui dalam laba rugi. Dalam menghitung nilai pakai, estimasi arus kas masa depan bersih didiskontokan ke nilai kini dengan menggunakan tingkat diskonto sebelum pajak yang mencerminkan penilaian pasar kini dari nilai waktu uang dan risiko spesifik atas aset.

Penelaahan dilakukan pada akhir setiap periode pelaporan tahunan untuk mengetahui apakah terdapat indikasi bahwa rugi penurunan nilai aset yang telah diakui dalam periode sebelumnya mungkin tidak ada lagi atau mungkin telah menurun. Jika indikasi dimaksud ditemukan, maka Grup mengestimasi jumlah terpulihkan aset tersebut. Kerugian penurunan nilai yang diakui dalam periode sebelumnya akan dipulihkan apabila nilai tercatat aset tidak melebihi jumlah terpulihkannya maupun nilai tercatat, neto setelah penyusutan, seandainya tidak ada rugi penurunan nilai yang telah diakui untuk aset tersebut pada tahun-tahun sebelumnya. Setelah pemulihan tersebut, penyusutan aset tersebut disesuaikan di periode mendatang untuk mengalokasikan nilai tercatat aset yang direvisi, dikurangi nilai sisanya, dengan dasar yang sistematis selama sisa umur manfaatnya.

Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and impairment losses are recognized in profit or loss. In assessing the value in use, the estimated net future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

An assessment is made at each annual reporting period as to whether there is any indication that previously recognized impairment losses recognized for an asset may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognized impairment loss for an asset is reversed in profit or loss to the extent that the carrying amount of the assets does not exceed its recoverable amount nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. After such a reversal, the depreciation charge on the said asset is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

**s. Pengakuan Pendapatan dan Beban**

***Pengakuan Pendapatan***

*Pendapatan dari kontrak dengan pelanggan*

Grup menerapkan PSAK No. 115 yang mensyaratkan pengakuan pendapatan harus memenuhi 5 langkah analisa sebagai berikut:

1. Identifikasi kontrak dengan pelanggan.
2. Identifikasi kewajiban pelaksanaan dalam kontrak. Kewajiban pelaksanaan merupakan janji-janji dalam kontrak untuk menyerahkan barang atau jasa yang memiliki karakteristik berbeda ke pelanggan.

**s. Revenue and Expense Recognition**

***Revenue Recognition***

*Revenue from contracts with customers*

The Group has applied PSAK No. 115, which requires revenue recognition to fulfill 5 steps of assessment:

1. Identify contract(s) with a customer.
2. Identify the performance obligations in the contract. Performance obligations are promises in a contract to transfer to a customer goods or services that are distinct.

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| <p>3. Penetapan harga transaksi. Harga transaksi merupakan jumlah imbalan yang berhak diperoleh suatu entitas sebagai kompensasi atas penyerahkannya barang atau jasa yang dijanjikan ke pelanggan. Jika imbalan yang dijanjikan di kontrak mengandung suatu jumlah yang bersifat variabel, maka Grup membuat estimasi jumlah imbalan tersebut sebesar jumlah yang diharapkan berhak diterima atas penyerahkannya barang atau jasa yang dijanjikan ke pelanggan dikurangi dengan estimasi jumlah jaminan kinerja jasa yang akan dibayarkan selama periode kontrak.</p> <p>4. Alokasi harga transaksi ke setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual berdiri sendiri relatif dari setiap barang atau jasa berbeda yang dijanjikan di kontrak. Ketika tidak dapat diamati secara langsung, harga jual berdiri sendiri relatif diperkirakan berdasarkan biaya yang diharapkan ditambah margin.</p> <p>5. Pengakuan pendapatan ketika kewajiban pelaksanaan telah dipenuhi dengan menyerahkan barang atau jasa yang dijanjikan ke pelanggan (ketika pelanggan telah memiliki pengendalian atas barang atau jasa tersebut).</p> <p>Kewajiban pelaksanaan dapat dipenuhi dengan 2 cara, yakni:</p> <p>a. Suatu titik waktu (umumnya janji untuk menyerahkan barang ke pelanggan); atau</p> <p>b. Suatu periode waktu (umumnya janji untuk menyerahkan jasa ke (pelanggan). Untuk kewajiban pelaksanaan yang dipenuhi dalam suatu periode waktu, Grup memilih ukuran penyelesaian yang sesuai untuk penentuan jumlah pendapatan yang harus diakui karena telah terpenuhinya kewajiban pelaksanaan.</p> | <p>3. Determine the transaction price. Transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer. If the consideration promised in a contract includes a variable amount, the Group estimates the amount of consideration to which it expects to be entitled in exchange for transferring the promised goods or services to a customer less the estimated amount of service level guarantee which will be paid during the contract period.</p> <p>4. Allocate the transaction price to each performance obligation on the basis of the relative stand-alone selling prices of each distinct goods or services promised in the contract. Here these are not directly observable, the relative stand-alone selling price are estimated based on expected cost-plus margin.</p> <p>5. Recognize revenue when performance obligation is satisfied by transferring promised goods or services to a customer (which is when the customer obtains control of that goods or services).</p> <p>A performance obligation may be satisfied at the following:</p> <p>a. A point in time (typically for promises to transfer goods to a customer); or</p> <p>b. Over time (typically for promises to transfer services to a customer). For a performance obligation satisfied over time, the Group selects an appropriate measure of progress to determine the amount of revenue that should be recognized as the performance obligation is satisfied.</p> |
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Pembayaran harga transaksi berbeda untuk setiap kontrak. Aset kontrak diakui ketika jumlah penerimaan dari pelanggan kurang dari saldo kewajiban pelaksanaan yang telah dipenuhi. Kewajiban kontrak diakui ketika jumlah penerimaan dari pelanggan lebih dari saldo kewajiban pelaksanaan yang telah dipenuhi. Liabilitas kontrak disajikan dalam "Liabilitas kontrak" pada laporan posisi keuangan konsolidasian.

Kewajiban Grup terhadap kontrak dengan pelanggan sehubungan dengan pendapatan dibawah ini ditentukan sebagai kewajiban pelaksanaan tunggal yang dipenuhi pada suatu titik waktu:

- Pendapatan dari penjualan persediaan real estat diakui pada saat pengendalian atas persediaan real estat telah dialihkan kepada pelanggan.
- Pendapatan jasa pelayanan diakui pada saat jasa diberikan.
- Pendapatan kamar hotel diakui berdasarkan tingkat hunian sementara pendapatan hotel lainnya diakui pada saat barang atau jasa telah diberikan kepada pelanggan.

#### *Pendapatan Sewa*

Pendapatan sewa diakui berdasarkan berlalunya waktu.

#### *Pendapatan Bunga*

Pendapatan bunga dari instrumen keuangan diakui dalam laba rugi secara akrual menggunakan metode suku bunga efektif.

Payment of the transaction price is different for each contract. A contract asset is recognized once the consideration paid by customer is less than the balance of performance obligation which has been satisfied. A contract liability is recognized once the consideration paid by customer is more than the balance of performance obligation which has been satisfied. Contract liabilities are presented as "Contract liabilities" in the consolidated statements of financial position.

The obligation of the Group from the contracts with customers relating to below revenues are determined to be a single performance obligations which satisfied at a point in time:

- Revenues from sale of real estate inventories are recognized when the control over the real estate inventories has been transferred to customers.
- Service revenues are recognized when services are rendered.
- Hotel room revenues are recognized based on actual room occupancy, while other hotel revenues are recognized when goods are delivered or when services are rendered to hotel guests.

#### *Rental Revenues*

Rental revenues are recognized on a straight line basis over the term of the lease contract.

#### *Interest Income*

Interest income from all financial instruments are recognized in profit or loss on accrual basis using the effective interest rate method.



### **Pengakuan Beban**

Biaya penambahan yang secara langsung berhubungan untuk mendapatkan kontrak ("biaya untuk memperoleh") dan diharapkan dapat dipulihkan, biaya tersebut dengan demikian memenuhi syarat kapitalisasi berdasarkan PSAK No. 115 dan dicatat sebagai bagian dari akun "Biaya dibayar dimuka". Beban tersebut diamortisasi dengan cara sistematis sejalan dengan penyerahan barang atau jasa yang terkait dengan aset tersebut.

Beban pokok penjualan diakui pada saat terjadinya (metode akrual). Termasuk didalam beban pokok penjualan adalah taksiran beban untuk pengembangan prasarana di masa yang akan datang atas tanah yang telah terjual.

Beban bunga dari instrumen keuangan diakui dalam laba rugi secara akrual menggunakan metode suku bunga efektif.

Beban diakui pada saat terjadinya (*accrual basis*).

#### **t. Biaya Pinjaman**

Biaya pinjaman yang dapat diatribusikan secara langsung dengan perolehan, konstruksi, atau pembuatan aset kualifikasian dikapitalisasi sebagai bagian dari biaya perolehan aset tersebut. Biaya pinjaman lainnya diakui sebagai beban pada saat terjadinya.

Jika Grup meminjam dana secara khusus untuk tujuan memperoleh aset kualifikasian, maka entitas menentukan jumlah biaya pinjaman yang layak dikapitalisasikan sebesar biaya pinjaman aktual yang terjadi selama periode berjalan dikurangi penghasilan investasi atas investasi sementara dari pinjaman tersebut.

Jika pengembangan aktif atas aset kualifikasian dihentikan, Grup menghentikan kapitalisasi biaya pinjaman selama periode yang diperpanjang tersebut.

### **Expense Recognition**

The incremental costs that directly relate to obtaining a contract ("cost to obtain") and are expected to be recovered are eligible for capitalization under PSAK No. 115 and included as part of as "Prepaid expenses". Such costs are amortized on a systematic basis that is consistent with the transfer of the goods or services to which such asset relates.

Cost of sales are recognized when incurred (accrual method). Cost of sales includes estimated costs for future development of amenities on land that is already sold.

Interest expense for all financial instruments are recognized in profit or loss on accrual basis using the effective interest method.

Expenses are recognized when incurred (*accrual basis*).

#### **t. Borrowing Costs**

Borrowing costs which are directly attributable to the acquisition, construction, or production of qualifying assets which are capitalized as part of the acquisition cost of the qualifying assets. Other borrowing costs are recognized as expense in the period in which they are incurred.

To the extent that the Group borrows funds specifically for the purpose of obtaining a qualifying asset the entity determines the amount of borrowing costs eligible for capitalization as the actual borrowing costs incurred on that borrowing during the period less any investment income on the temporary investment of those borrowings.

The Group suspends capitalization of borrowing costs during extended periods in which it suspends active development of a qualifying asset.

Kapitalisasi biaya pinjaman dihentikan saat selesainya secara substansi seluruh aktivitas yang diperlukan untuk mempersiapkan aset kualifikasi agar dapat digunakan atau dijual sesuai dengan maksudnya.

The Group ceases capitalizing borrowing costs when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

**u. Imbalan Kerja**

***Liabilitas Imbalan Kerja Jangka Pendek***

Imbalan kerja jangka pendek diakui sebesar jumlah yang tak-diskonto sebagai liabilitas pada laporan posisi keuangan konsolidasian setelah dikurangi dengan jumlah yang telah dibayar dan sebagai beban dalam laba rugi.

***Liabilitas Imbalan Kerja Jangka Panjang***

Liabilitas imbalan kerja jangka panjang merupakan manfaat pasti yang dibentuk dengan pendanaan khusus melalui program dana pensiun dan didasarkan pada masa kerja dan jumlah penghasilan karyawan pada saat pensiun yang dihitung menggunakan metode *Projected Unit Credit*. Pengukuran kembali liabilitas imbalan pasti langsung diakui dalam laporan posisi keuangan konsolidasian dan penghasilan komprehensif lain pada periode terjadinya dan tidak akan direklasifikasi ke laba rugi, namun menjadi bagian dari saldo laba. Biaya liabilitas imbalan pasti lainnya terkait dengan program imbalan pasti diakui dalam laba rugi.

Pada tanggal 2 Februari 2021, Pemerintah mengundang dan memberlakukan Peraturan Pemerintah Nomor 35 Tahun 2021 (PP 35/2021) untuk melaksanakan ketentuan Pasal 81 dan Pasal 185 (b) UU No. 11/2020 mengenai Cipta Kerja yang bertujuan untuk menciptakan lapangan kerja yang seluas-luasnya.

Presiden Republik Indonesia telah menetapkan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja (Perppu Cipta Kerja 2/2022) pada tanggal 30 Desember 2022 yang merupakan pelaksanaan dari Putusan MK Nomor 91/PUU-XVIII/2020. Dengan berlakunya Perppu ini, UU No. 11/2020 tentang Cipta Kerja dicabut dan dinyatakan tidak berlaku. Perppu Cipta Kerja 2/2022 telah ditetapkan menjadi Undang-Undang pada tanggal 31 Maret 2023 berdasarkan Undang-Undang No. 6 Tahun 2023.

**u. Employee Benefits**

***Short-term Employee Benefits Liability***

Short-term employee benefits are recognized at its undiscounted amount as a liability, after deducting any amount already paid, in the consolidated statement of financial position and as an expense in profit or loss.

***Long-term Employee Benefits Liability***

Long-term employee benefits liability represents post employment benefits, funded defined-benefit plans through a certain pension fund which amounts are determined based on years of service and salaries of the employees at the time of pension and calculated using the Projected Unit Credit. Remeasurement is reflected immediately in the consolidated statements of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur and not to be reclassified to profit or loss but reflected immediately in retained earnings. All other costs related to the defined-benefit plan are recognized in profit or loss.

On February 2, 2021, the Government promulgated Government Regulation Number 35 Year 2021 (PP 35/2021) to implement the provisions of Article 81 and Article 185 (b) of Law No. 11/2020 concerning Job Creation (Cipta Kerja), which aims to create the widest possible employment opportunities.

The President of the Republic of Indonesia has issued Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation (Perppu Cipta Kerja 2/2022) on December 30, 2022 which is the implementation of the Constitutional Court Decision Number 91/PUU-XVIII/2020. With the enactment of this Perppu, Law No. 11/2020 concerning Job Creation is repealed and declared invalid. Perppu Cipta Kerja 2/2022 has been enacted into Law on March 31, 2023, based on Law No. 6 of 2023.

Penyisihan dihitung dengan membandingkan manfaat yang akan diterima oleh karyawan pada umur wajar pensiun dari dana pensiun dengan manfaat yang diatur dalam Undang-Undang No. 6 Tahun 2023 setelah dikurangi akumulasi kontribusi dari karyawan dan hasil investasi yang berkaitan. Jika manfaat dana pensiun yang didanai pemberi kerja lebih kecil dari manfaat sesuai Undang-Undang No. 6 Tahun 2023, Grup akan menyediakan kekurangannya.

#### ***Pesangon Pemutusan Kontrak Kerja***

Pesangon pemutusan kontrak terutang ketika karyawan dihentikan kontrak kerjanya sebelum usia pensiun normal. Grup mengakui pesangon pemutusan kontrak kerja ketika Grup menunjukkan komitmennya untuk memberhentikan kontrak kerja dengan karyawan berdasarkan suatu rencana formal terperinci yang kecil kemungkinan untuk dibatalkan.

### **v. Pajak Penghasilan**

#### ***Pajak Kini***

Pajak kini ditentukan berdasarkan laba kena pajak dalam tahun yang bersangkutan yang dihitung berdasarkan tarif pajak yang berlaku.

#### ***Pajak Tangguhan***

Pajak tangguhan diakui sebagai liabilitas jika terdapat perbedaan temporer kena pajak yang timbul dari perbedaan antara dasar pengenaan pajak aset dan liabilitas dengan jumlah tercatatnya pada tanggal pelaporan.

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang dapat dikompensasikan. Aset pajak tangguhan diakui dan direviu pada setiap tanggal pelaporan atau diturunkan jumlah tercatatnya, sepanjang kemungkinan besar laba kena pajak tersedia untuk pemanfaatan perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang dapat dikompensasikan.

The provision has been calculated by comparing the benefit that will be received by an employee at normal pension age from the pension plan with the benefit as stipulated under Law No. 6 of 2023 after deduction of accumulated employee contributions and the related investment results. If the employer-funded portion of the pension plan benefit is less than the benefit as required by Law No. 6 of 2023, the Group will provide for such shortage.

#### ***Termination Benefits***

Termination benefits are payable whenever an employee's employment is terminated before the normal retirement date. The Group recognizes termination benefits when it is demonstrably committed to terminate the employment of current employees according to a detailed formal plan with a low possibility of withdrawal.

### **v. Income Tax**

#### ***Current Tax***

Current tax expense is determined based on the taxable income for the year computed using prevailing tax rates.

#### ***Deferred Tax***

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax assets are recognized for all deductible temporary differences and the carry forward tax benefit of any unused tax losses. Deferred tax assets are recognized and reviewed at each reporting date and reduced to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward tax benefit of unused tax losses can be utilized.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan berlaku ketika aset dipulihkan atau liabilitas diselesaikan, berdasarkan tarif pajak (atau peraturan pajak) yang telah berlaku atau secara substantif telah berlaku pada tanggal pelaporan.

Aset pajak tangguhan dan liabilitas pajak tangguhan saling hapus jika dan hanya jika, terdapat hak yang dipaksakan secara hukum untuk melakukan saling hapus aset pajak kini terhadap liabilitas pajak kini dan pajak tangguhan tersebut terkait dengan entitas kena pajak yang sama dan dikenakan oleh otoritas perpajakan yang sama.

**w. Biaya Emisi Saham**

Biaya emisi saham disajikan sebagai bagian dari akun tambahan modal disetor dan tidak diamortisasi.

**x. Laba Per Saham**

Labar per saham dasar dihitung dengan membagi laba bersih yang dapat diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham yang beredar pada tahun yang bersangkutan.

**y. Informasi Segmen**

Segmen operasi diidentifikasi berdasarkan laporan internal komponen-komponen Grup yang secara berkala dilaporkan kepada pengambil keputusan operasional dalam rangka alokasi sumber daya ke dalam segmen dan penilaian kinerja Grup.

**z. Provisi**

Provisi diakui jika Grup mempunyai kewajiban kini (hukum maupun konstruktif) sebagai akibat peristiwa masa lalu, yang memungkinkan Grup harus menyelesaikan kewajiban tersebut dan estimasi yang andal mengenai jumlah kewajiban tersebut dapat dibuat.

Jumlah yang diakui sebagai provisi adalah hasil estimasi terbaik pengeluaran yang diperlukan untuk menyelesaikan kewajiban kini pada tanggal pelaporan, dengan mempertimbangkan risiko dan ketidakpastian terkait kewajiban tersebut.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (or tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and deferred tax liabilities are offset if and only if, a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

**w. Stock Issuance Costs**

Stock issuance costs are deducted from additional paid-in capital and are not amortized.

**x. Earnings Per Share**

Basic earnings per share are computed by dividing profit attributable to owners of the parent company by the weighted average number of shares outstanding during the year.

**y. Segment Information**

Operating segments are identified on the basis of internal reports about components of the Group that are regularly reviewed by the chief operating decision maker in order to allocate resources to the segments and to assess their performances.

**z. Provisions**

Provisions are recognized when the Group has present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation.

**3. Penggunaan Estimasi, Pertimbangan, dan Asumsi Manajemen**

Dalam penerapan kebijakan akuntansi Grup, seperti yang diungkapkan dalam Catatan 2 pada laporan keuangan konsolidasian, manajemen harus membuat estimasi, pertimbangan, dan asumsi atas nilai tercatat aset dan liabilitas yang tidak tersedia oleh sumber-sumber lain. Estimasi dan asumsi tersebut, berdasarkan pengalaman historis dan faktor lain yang dipertimbangkan relevan.

Manajemen berkeyakinan bahwa pengungkapan berikut telah mencakup ikhtisar estimasi, pertimbangan dan asumsi signifikan yang dibuat oleh manajemen, yang berpengaruh terhadap jumlah-jumlah yang dilaporkan serta pengungkapan dalam laporan keuangan konsolidasian.

***Pertimbangan***

Pertimbangan-pertimbangan berikut dibuat oleh manajemen dalam proses penerapan kebijakan akuntansi Grup yang memiliki dampak yang paling signifikan terhadap jumlah-jumlah yang diakui dalam laporan keuangan konsolidasian:

**a. Pengendalian Bersama pada Pengendalian Bersama Entitas**

Pengendalian bersama atas suatu aktivitas ekonomi terjadi jika keputusan keuangan dan operasional strategis terkait dengan aktivitas tersebut mensyaratkan konsensus dari seluruh pihak yang berbagi pengendalian. Manajemen Grup menentukan bahwa Grup memiliki pengendalian bersama atas ventura bersama seperti yang diungkapkan pada Catatan 12, karena keputusan terkait aktivitas ekonomi ventura bersama dibuat oleh Grup bersama-sama dengan pihak-pihak yang berbagi pengendalian.

**b. Mata Uang Fungsional**

Mata uang fungsional Perusahaan dan entitas anak adalah mata uang lingkungan ekonomi utama dimana masing-masing entitas beroperasi. Mata uang tersebut adalah yang paling mempengaruhi harga jual barang dan jasa, dan mata uang dari negara yang kekuatan persaingan dan peraturannya sebagian besar menentukan harga jual barang dan jasa entitas, dan merupakan mata uang yang mana dana dari aktivitas pendanaan dihasilkan.

**3. Management Use of Estimates, Judgments, and Assumptions**

In the application of the Group's accounting policies, which are described in Note 2 to the consolidated financial statements, management is required to make estimates, judgments, and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant.

Management believes that the following represents a summary of the significant estimates, judgments, and assumptions made that affected certain reported amounts and disclosures in the consolidated financial statements.

***Judgments***

The following judgments are made by management in the process of applying the Group's accounting policies that have the most significant effects on the amounts recognized in the consolidated financial statements:

**a. Joint Control in a Joint Arrangements**

Joint control over an economic activity exists only when the strategic financial and operating decisions relating to the activity require unanimous consent of the parties sharing control. The Group's management determined that it has joint control over the joint venture as disclosed in Note 12, since the decisions on economic activities of the joint venture are made by the Group jointly with the other venturers.

**b. Functional Currency**

The functional currency of the Company and its subsidiary is the currency of the primary economic environment in which each of them operates. It is the currency, among others, that mainly influences sales prices for goods and services, and of the country whose competitive forces and regulations mainly determine the sales prices of its goods and services, and the currency in which funds from financing activities are generated.

c. Klasifikasi Aset Keuangan dan Liabilitas Keuangan

Grup menentukan klasifikasi aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan menilai apakah aset dan liabilitas tersebut memenuhi definisi yang ditetapkan dalam PSAK No. 109. Aset keuangan dan liabilitas keuangan dicatat sesuai dengan informasi kebijakan akuntansi material Grup sebagaimana diungkapkan dalam Catatan 2.

d. Cadangan Kerugian Penurunan Nilai

Grup mengakui ECL sepanjang umur ketika telah ada peningkatan risiko kredit yang signifikan sejak pengakuan awal. Jika sebaliknya, risiko kredit pada instrumen keuangan tidak meningkat secara signifikan sejak pengakuan awal, Grup mengukur penyisihan kerugian untuk instrumen keuangan tersebut sejumlah ECL 12 bulan. Penilaian apakah ECL sepanjang umur harus diakui didasarkan pada peningkatan signifikan dalam kemungkinan terjadinya atau pada risiko gagal bayar sejak pengakuan awal dan bukan didasarkan bukti aset keuangan yang mengalami kerugian kredit pada tanggal pelaporan atau kejadian gagal bayar sebenarnya. ECL sepanjang umur merupakan kerugian kredit ekspektasian yang timbul dari seluruh kemungkinan peristiwa gagal bayar selama perkiraan umur instrumen keuangan. Sebaliknya, ECL 12 bulan mewakili porsi ECL sepanjang umur yang timbul dari peristiwa gagal bayar pada instrumen keuangan yang mungkin terjadi dalam 12 bulan setelah tanggal pelaporan.

Suatu evaluasi yang bertujuan untuk mengidentifikasi jumlah cadangan kerugian ekspektasian yang harus dibentuk, dilakukan secara berkala pada setiap periode pelaporan. Oleh karena itu, saat dan besaran jumlah cadangan kerugian kredit ekspektasian yang tercatat pada setiap periode dapat berbeda tergantung pada pertimbangan atas informasi yang tersedia atau berlaku pada saat itu.

c. Classification of Financial Assets and Liabilities

The Group determines the classifications of certain assets and liabilities as financial assets and financial liabilities by judging if they meet the definition set forth in PSAK No. 109. Accordingly, the financial assets and financial liabilities are accounted for in accordance with the Group's material accounting policy information as disclosed in Note 2.

d. Allowance for Impairment

The Group recognizes lifetime ECL when there has been a significant increase in credit risk since initial recognition. If, on the other hand, the credit risk on the financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month ECL. The assessment of whether lifetime ECL should be recognized is based on significant increases in the likelihood or risk of a default occurring since initial recognition instead of on evidence of a financial asset being credit impaired at the reporting date or an actual default occurring. Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12-month ECL represents the portion of lifetime ECL that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

Evaluation of financial assets to determine the allowance for expected loss to be provided is performed periodically in each reporting period. Therefore, the timing and amount of allowance for expected credit loss recorded at each period might differ based on the judgments and estimates that are available or valid at each period.

Nilai tercatat aset keuangan Grup dalam kategori yang diukur pada biaya perolehan diamortisasi tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

The carrying value of the Group's financial instruments categorized as financial assets at amortized cost as of December 31, 2025 and 2024 follows:

|                                     | 2025            | 2024              |                                           |
|-------------------------------------|-----------------|-------------------|-------------------------------------------|
| Kas dan setara kas                  | 376.998.048.347 | 1.759.472.182.729 | Cash and cash equivalents                 |
| Investasi                           | 7.735.201.319   | 508.815.178.377   | Investments                               |
| Piutang usaha - pihak ketiga        | 212.526.530.627 | -                 | Trade accounts receivable - third parties |
| Piutang lain-lain                   | 5.673.965.245   | 5.478.389.109     | Other receivables                         |
| Setoran jaminan -<br>Aset lain-lain | 454.302.440     | 454.302.440       | Security deposits -<br>Other assets       |
| Jumlah                              | 603.388.047.978 | 2.274.220.052.655 | Total                                     |

e. Sewa

e. Leases

**Sewa - Grup Sebagai Penyewa**

**Lease - Group as Lessee**

Grup telah menandatangani sejumlah perjanjian sewa ruangan. Grup menentukan bahwa sewa tersebut memenuhi kriteria pengakuan dan pengukuran aset hak-guna dan liabilitas sewa sesuai dengan PSAK No. 116, Sewa.

The Group has entered into various lease agreements for commercial spaces. The Group has determined that those leases meet the criteria for recognition and measurement of right-of-use assets and lease liabilities in accordance with PSAK No. 116, Leases.

**Sewa - Grup Sebagai Pesewa**

**Lease - Group as Lessor**

Grup telah menandatangani sejumlah perjanjian sewa ruangan. Grup menentukan bahwa sewa tersebut adalah sewa operasi karena Grup menanggung secara signifikan seluruh risiko dan manfaat dari kepemilikan aset-aset tersebut.

The Group has entered into various commercial lease agreements. The Group has determined that it is an operating lease since the Group bears substantially all the significant risks and rewards of ownership of the related assets.

f. Komponen Pembiayaan yang Signifikan

f. Significant Financing Component

Grup menetapkan bahwa kontrak dengan pelanggan untuk penjualan persediaan real estat memiliki komponen pembiayaan yang signifikan mengingat jangka waktu antara pembayaran uang muka penjualan oleh pelanggan dan saat pengalihan pengendalian atas persediaan real estat lebih dari satu tahun. Dalam penentuan tingkat bunga yang diterapkan pada jumlah imbalan, Grup memutuskan bahwa tingkat bunga adalah tingkat bunga pinjaman rata-rata Grup.

The Group has determined that the contracts with customers for sale of real estate inventories have significant financing component considering the period between the customer's payment of sales advances and time of the transfer of control over the real estate inventories is more than one year. In determining the interest to be applied to the amount of consideration, the Group concluded that the interest rate is the Group's average borrowing rate.



g. Pajak Penghasilan

Pertimbangan yang signifikan dibutuhkan untuk menentukan jumlah pajak penghasilan. Terdapat sejumlah transaksi dan perhitungan yang menimbulkan ketidakpastian penentuan jumlah pajak penghasilan karena interpretasi atas peraturan pajak yang berbeda. Jika hasil pemeriksaan pajak berbeda dengan jumlah yang sebelumnya telah dibukukan, maka selisih tersebut akan berdampak terhadap aset dan liabilitas pajak kini dan tangguhan dalam periode dimana hasil pemeriksaan tersebut terjadi.

**Estimasi dan Asumsi**

Asumsi utama mengenai masa depan dan sumber utama lain dalam mengestimasi ketidakpastian pada tanggal pelaporan yang mempunyai risiko signifikan yang dapat menyebabkan penyesuaian material terhadap nilai tercatat aset dan liabilitas dalam periode berikutnya diungkapkan di bawah ini. Grup mendasarkan asumsi dan estimasi pada parameter yang tersedia saat laporan keuangan konsolidasian disusun. Kondisi yang ada dan asumsi mengenai perkembangan masa depan dapat berubah karena perubahan situasi pasar yang berada di luar kendali Grup. Perubahan tersebut tercermin dalam asumsi ketika keadaan tersebut terjadi:

a. Estimasi Masa Manfaat Properti Investasi dan Aset Tetap

Masa manfaat dari masing-masing properti investasi dan aset tetap Grup diestimasi berdasarkan jangka waktu aset tersebut diharapkan tersedia untuk digunakan. Estimasi tersebut didasarkan pada penilaian kolektif berdasarkan bidang usaha yang sama, evaluasi teknis internal dan pengalaman dengan aset sejenis. Estimasi masa manfaat setiap aset ditelaah secara berkala dan diperbarui jika estimasi berbeda dari perkiraan sebelumnya yang disebabkan karena pemakaian, usang secara teknis atau komersial serta keterbatasan hak atau pembatasan lainnya terhadap penggunaan aset. Dengan demikian, hasil operasi di masa mendatang mungkin dapat terpengaruh secara signifikan oleh perubahan dalam jumlah dan waktu terjadinya biaya karena perubahan yang disebabkan oleh faktor-faktor yang disebutkan di atas. Penurunan estimasi masa manfaat ekonomis setiap properti investasi dan aset tetap akan menyebabkan kenaikan beban penyusutan dan penurunan nilai tercatat aset-aset tersebut.

g. Income Taxes

Significant judgment is required in determining the provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain due to different interpretations of tax regulations. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will have an impact on the current and deferred income tax assets and liabilities in the period in which such determination is made.

**Estimates and Assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are disclosed below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments may change due to market changes on circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur:

a. Estimated Useful Lives of Investment Properties and Property, Plant and Equipment

The useful life of each of the item of the Group's investment properties and property, plant and equipment are estimated based on the period over which the asset is expected to be available for use. Such estimation is based on a collective assessment of similar business, internal technical evaluation and experience with similar assets. The estimated useful life of each asset is reviewed periodically and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the asset. It is possible, however, that future results of operations could be materially affected by changes in the amounts and timing of recorded expenses brought about by changes in the factors mentioned above. A reduction in the estimated useful life of any item of investment properties and property, plant and equipment would increase the recorded depreciation and decrease the carrying values of these assets.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Nilai tercatat properti investasi dan aset tetap pada tanggal 31 Desember 2025 dan 2024 masing-masing diungkapkan pada Catatan 13 dan 14.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>The carrying values of investment properties and property, plant and equipment as of December 31, 2025 and 2024 are set out in Notes 13 and 14, respectively.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p>b. Penurunan Nilai Aset Non-Kuangan</p> <p>Penelaahan atas penurunan nilai dilakukan apabila terdapat indikasi penurunan nilai aset tertentu. Penentuan nilai wajar aset membutuhkan estimasi arus kas yang diharapkan akan dihasilkan dari pemakaian berkelanjutan dan pelepasan akhir atas aset tersebut. Perubahan signifikan dalam asumsi-asumsi yang digunakan untuk menentukan nilai wajar dapat berdampak signifikan pada nilai terpulihkan dan jumlah kerugian penurunan nilai yang terjadi mungkin berdampak material pada hasil operasi Grup.</p> <p>Nilai tercatat aset non-keuangan tersebut pada tanggal 31 Desember 2025 dan 2024 diungkapkan pada Catatan 12, 13, 14 dan 15.</p>                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>b. Impairment of Non-Financial Assets</p> <p>Impairment review is performed when certain impairment indicators are present. Determining the fair value of assets requires the estimation of cash flows expected to be generated from the continued use and ultimate disposition of such assets. Any significant changes in the assumptions used in determining the fair value may materially affect the assessment of recoverable values and any resulting impairment loss could have a material impact on results of operations.</p> <p>The carrying value of these assets as of December 31, 2025 and 2024 are set out in Notes 12, 13, 14 and 15.</p>                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>c. Imbalan Kerja Jangka Panjang</p> <p>Penentuan liabilitas imbalan kerja jangka panjang dipengaruhi oleh asumsi tertentu yang digunakan oleh aktuaris dalam menghitung jumlah tersebut. Asumsi-asumsi tersebut dijelaskan dalam Catatan 36 dan mencakup, antara lain, tingkat kenaikan gaji dan tingkat diskonto yang ditentukan dengan mengacu pada imbal hasil pasar atas bunga obligasi pemerintah dalam mata uang yang sama dengan mata uang pembayaran imbalan dan memiliki jangka waktu yang mendekati estimasi jangka waktu liabilitas imbalan kerja jangka panjang tersebut. Hasil aktual yang berbeda dengan asumsi Grup dibukukan pada penghasilan komprehensif lain dan dengan demikian, berdampak pada jumlah penghasilan komprehensif lain yang diakui dan liabilitas yang tercatat pada periode-periode mendatang. Manajemen berkeyakinan bahwa asumsi-asumsi yang digunakan adalah tepat dan wajar, namun demikian, perbedaan signifikan pada hasil aktual, atau perubahan signifikan dalam asumsi-asumsi tersebut dapat berdampak signifikan pada jumlah liabilitas imbalan kerja jangka panjang.</p> | <p>c. Long-term Employee Benefits</p> <p>The determination of the long-term employee benefits is dependent on the selection of certain assumptions used by actuary in calculating such amounts. Those assumptions are described in Note 36 and include, among others, rate of salary increase and discount rate which is determined after giving consideration to interest rates of government bonds that are denominated in the currency in which the benefits are to be paid and have terms of maturity approximating the terms of the related employee benefits liability. Actual results that differ from the Group's assumptions are charged to comprehensive income and therefore, generally affect the recognized comprehensive income and recorded obligation in such future periods. While it is believed that the Group's assumptions are reasonable and appropriate, significant differences in actual experience or significant changes in assumptions may materially affect the amount of long-term employee benefits liability.</p> |

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Pada tanggal 31 Desember 2025 dan 2024, liabilitas imbalan kerja jangka panjang diungkapkan pada Catatan 36.

As of December 31, 2025 and 2024, the amount of long-term employee benefits liability is set out in Note 36.

**4. Kas dan Setara Kas**

**4. Cash and Cash Equivalents**

|                                               | 2025           | 2024           |                                               |
|-----------------------------------------------|----------------|----------------|-----------------------------------------------|
| Kas                                           |                |                | Cash on hand                                  |
| Rupiah                                        | 218.485.600    | 218.000.600    | Rupiah                                        |
| Bank                                          |                |                | Cash in banks                                 |
| Rupiah                                        |                |                | Rupiah                                        |
| Pihak berelasi (Catatan 42)                   |                |                | Related party (Note 42)                       |
| PT Bank Sinarmas Tbk (BS)                     | 33.131.248.422 | 25.866.602.986 | PT Bank Sinarmas Tbk (BS)                     |
| Pihak ketiga                                  |                |                | Third parties                                 |
| PT Bank OCBC NISP Tbk (OCBC NISP)             | 17.704.257.359 | 29.555.612.236 | PT Bank OCBC NISP Tbk (OCBC NISP)             |
| The Bank of Tokyo-Mitsubishi UFJ, Ltd. (BTMU) | 5.242.278.187  | 8.470.726.589  | The Bank of Tokyo-Mitsubishi UFJ, Ltd. (BTMU) |
| PT Bank Mandiri (Persero) Tbk (Mandiri)       | 4.891.106.278  | 7.911.769.358  | PT Bank Mandiri (Persero) Tbk (Mandiri)       |
| PT Bank Central Asia Tbk (BCA)                | 4.732.130.778  | 5.234.781.639  | PT Bank Central Asia Tbk (BCA)                |
| PT Bank CIMB Niaga Tbk                        | 769.451.010    | 4.497.703.470  | PT Bank CIMB Niaga Tbk                        |
| PT Bank Pan Indonesia Tbk                     | 755.996.577    | 748.783.742    | PT Bank Pan Indonesia Tbk                     |
| PT Bank Permata Tbk                           | 713.516.652    | 1.190.925.829  | PT Bank Permata Tbk                           |
| PT Bank Negara Indonesia (Persero) Tbk        | 444.310.374    | 441.289.011    | PT Bank Negara Indonesia (Persero) Tbk        |
| PT Bank Maybank Indonesia Tbk (BMI)           | 417.104.974    | 852.668.442    | PT Bank Maybank Indonesia Tbk (BMI)           |
| PT Bank SMBC Indonesia Tbk (SMBC)             | 309.955.169    | 309.246.936    | PT Bank SMBC Indonesia Tbk (SMBC)             |
| PT Bank Raya Indonesia Tbk (Agro)             | 126.033.668    | 1.819.341.479  | PT Bank Raya Indonesia Tbk (Agro)             |
| PT Bank Tabungan Negara Tbk (BTN)             | 119.820.061    | 526.500.045    | PT Bank Tabungan Negara Tbk (BTN)             |
| Jumlah                                        | 36.225.961.087 | 61.559.348.776 | Subtotal                                      |
| Jumlah                                        | 69.357.209.509 | 87.425.951.762 | Total                                         |
| Mata uang asing (Catatan 46)                  |                |                | Foreign currencies (Note 46)                  |
| Dolar Amerika Serikat                         |                |                | U.S. Dollar                                   |
| Pihak berelasi (Catatan 42)                   |                |                | Related party (Note 42)                       |
| BS                                            | 481.184.245    | 383.394.640    | BS                                            |
| Pihak ketiga                                  |                |                | Third parties                                 |
| BTMU                                          | 684.698.384    | 935.671.838    | BTMU                                          |
| OCBC NISP                                     | 374.276.695    | 285.235.542    | OCBC NISP                                     |
| BCA                                           | 93.159.400     | 91.657.127     | BCA                                           |
| BMI                                           | 83.125.945     | 337.975.218    | BMI                                           |
| SMBC                                          | 27.192.210     | 26.235.775     | SMBC                                          |
| Jumlah                                        | 1.262.452.634  | 1.676.775.500  | Subtotal                                      |
| Jumlah                                        | 1.743.636.879  | 2.060.170.140  | Total                                         |
| Yen Jepang                                    |                |                | Japanese Yen                                  |
| Pihak ketiga                                  |                |                | Third party                                   |
| BTMU                                          | 505.716.359    | 525.060.227    | BTMU                                          |
| Jumlah - bank                                 | 71.606.562.747 | 90.011.182.129 | Total - cash in banks                         |

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|                                                             | 2025            | 2024              |                                                               |
|-------------------------------------------------------------|-----------------|-------------------|---------------------------------------------------------------|
| Deposito berjangka                                          |                 |                   | Time deposits                                                 |
| Rupiah                                                      |                 |                   | Rupiah                                                        |
| Pihak ketiga                                                |                 |                   | Third parties                                                 |
| PT Bank KB Indonesia Tbk<br>(dahulu PT Bank KB Bukopin Tbk) | 190.000.000.000 | 300.000.000.000   | PT Bank KB Indonesia Tbk<br>(formerly PT Bank KB Bukopin Tbk) |
| PT Bank Mega Tbk                                            | 50.000.000.000  | 75.000.000.000    | PT Bank Mega Tbk                                              |
| Mandiri                                                     | 40.000.000.000  | -                 | Mandiri                                                       |
| BTN                                                         | -               | 690.000.000.000   | BTN                                                           |
| PT Bank Pembangunan Jawa<br>Barat dan Banten Tbk            | -               | 250.000.000.000   | PT Bank Pembangunan Jawa<br>Barat dan Banten Tbk              |
| Agro                                                        | -               | 200.000.000.000   | Agro                                                          |
| OCBC NISP                                                   | -               | 130.000.000.000   | OCBC NISP                                                     |
| Jumlah                                                      | 280.000.000.000 | 1.645.000.000.000 | Total                                                         |
| Mata uang asing (Catatan 46)                                |                 |                   | Foreign currencies (Note 46)                                  |
| Dolar Amerika Serikat                                       |                 |                   | U.S. Dollar                                                   |
| Pihak ketiga                                                |                 |                   | Third parties                                                 |
| OCBC NISP                                                   | 25.173.000.000  | 24.243.000.000    | OCBC NISP                                                     |
| Jumlah - deposito berjangka                                 | 305.173.000.000 | 1.669.243.000.000 | Total - time deposits                                         |
| Jumlah                                                      | 376.998.048.347 | 1.759.472.182.729 | Total                                                         |
| Suku bunga deposito berjangka per tahun:                    |                 |                   | Interest rate per annum on time deposits:                     |
| Rupiah                                                      | 4,25% - 6,00%   | 4,75% - 6,40%     | Rupiah                                                        |
| Dolar Amerika Serikat                                       | 3,75%           | 4,75%             | U.S. Dollar                                                   |

**5. Investasi**

Akun ini terdiri atas bank dan deposito berjangka dalam Rupiah:

|                                          | 2025          | 2024            |
|------------------------------------------|---------------|-----------------|
| Bank - pihak ketiga                      |               |                 |
| PT Bank Central Asia Tbk                 | 1.919.430.224 | 1.583.127.360   |
| Deposito berjangka - pihak ketiga        |               |                 |
| PT Bank CIMB Niaga Tbk                   | 3.111.054.131 | 3.836.808.371   |
| PT Bank Permata Tbk                      | 1.539.302.380 | 1.755.560.543   |
| PT Bank Mandiri (Persero) Tbk            | 1.117.174.004 | 501.578.200.943 |
| PT Bank Maybank Indonesia Tbk            | 30.740.580    | 61.481.160      |
| PT Bank Tabungan Negara<br>(Persero) Tbk | 17.500.000    | -               |
| Jumlah - deposito berjangka              | 5.815.771.095 | 507.232.051.017 |
| Jumlah                                   | 7.735.201.319 | 508.815.178.377 |
| Suku bunga deposito berjangka per tahun  | 2,00% - 3,40% | 2,50% - 5,25%   |

Pada tanggal 31 Desember 2025 dan 2024, kas pada bank yang ditempatkan pada PT Bank Central Asia Tbk merupakan rekening penampungan yang digunakan sehubungan dengan jaminan atas kredit pembelian unit properti Grup.

**5. Investments**

These represent the following Rupiah denominated cash in banks and time deposits:

|                                          |  |
|------------------------------------------|--|
| Cash in bank - third party               |  |
| PT Bank Central Asia Tbk                 |  |
| Time deposits - third parties            |  |
| PT Bank CIMB Niaga Tbk                   |  |
| PT Bank Permata Tbk                      |  |
| PT Bank Mandiri (Persero) Tbk            |  |
| PT Bank Maybank Indonesia Tbk            |  |
| PT Bank Tabungan Negara<br>(Persero) Tbk |  |
| Total - time deposits                    |  |
| Total                                    |  |
| Interest rate per annum on time deposits |  |

As of December 31, 2025 and 2024, cash in bank placed in PT Bank Central Asia Tbk escrow accounts, which were pledged as collateral in relation to the purchase of the Group's properties.

Pada tanggal 31 Desember 2024, deposito berjangka yang ditempatkan pada PT Bank Mandiri (Persero) Tbk (Mandiri) sebesar Rp 500.000.000.000 merupakan deposito berjangka yang diagunkan atas fasilitas kredit agunan surat berharga (Catatan 16).

Sedangkan deposito berjangka pada Mandiri masing-masing sebesar Rp 1.117.174.004 dan Rp 1.578.200.943 pada tanggal 31 Desember 2025 dan 2024 dan deposito berjangka yang ditempatkan pada bank pihak ketiga yang tersisa merupakan deposito berjangka milik Grup yang digunakan sebagai jaminan fasilitas Kredit Kepemilikan Rumah.

As of December 31, 2024, time deposit placed in PT Bank Mandiri (Persero) Tbk (Mandiri) amounting to Rp 500,000,000,000 represents time deposit collateralized by securities collateral credit facility (Note 16).

As of December 31, 2025 and 2024, the time deposits placed with Mandiri amounting to Rp 1,117,174,004 and Rp 1,578,200,943, respectively, and the time deposits placed with the remaining third-party banks represent time deposits of the Group which were pledged as collateral for housing loans.

#### **6. Piutang Usaha – Pihak Ketiga**

Akun ini merupakan piutang dalam Rupiah dari pihak ketiga atas penjualan persediaan industri dan perumahan, dengan umur piutang usaha 1 bulan - 3 bulan.

Tidak dibentuk cadangan kerugian penurunan nilai atas piutang usaha tersebut karena manajemen berkeyakinan bahwa seluruh piutang tersebut dapat ditagih.

#### **6. Trade Accounts Receivable – Third Parties**

This account represents trade receivables in Rupiah from customers for the sale of industrial and residential inventories, with aging of trade receivables 1 month – 3 months.

No allowance for impairment was provided on trade accounts receivable as management believes that all such receivables are collectible.

#### **7. Piutang Lain-lain**

Akun ini terutama terdiri dari piutang bunga atas deposito berjangka dan piutang pengelolaan air bersih dan lingkungan.

Tidak dibentuk cadangan kerugian penurunan nilai atas piutang lain-lain tersebut karena manajemen berkeyakinan bahwa seluruh piutang tersebut dapat ditagih.

#### **7. Other Receivables**

This account mainly consists of interest receivable from time deposits and clean water and estate management receivables.

No allowance for impairment was provided on other receivable as management believes that all such receivables are collectible.

#### **8. Persediaan**

|                                             | 2025              |
|---------------------------------------------|-------------------|
| Tanah dan bangunan yang siap dijual         | 597.356.598.897   |
| Tanah dan bangunan yang sedang dikembangkan | 3.763.420.776.073 |
| Tanah yang belum dikembangkan               | 1.135.345.927.638 |
| Jumlah                                      | 5.496.123.302.608 |
| Dikurangi bagian aset lancar                | 4.360.777.374.970 |
| Bagian aset tidak lancar                    | 1.135.345.927.638 |

#### **8. Inventories**

|                      | 2024              |                                      |
|----------------------|-------------------|--------------------------------------|
|                      | 144.656.956.573   | Land and buildings ready for sale    |
|                      | 3.443.374.834.636 | Land and buildings under development |
|                      | 1.409.331.434.267 | Land for development                 |
| Total                | 4.997.363.225.476 |                                      |
| Less current portion | 3.588.031.791.209 |                                      |
| Noncurrent portion   | 1.409.331.434.267 |                                      |

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Mutasi tanah dan bangunan yang siap dijual adalah sebagai berikut:

Movements of land and building ready for sale follows:

|                                   | 2025                   | 2024                   |                            |
|-----------------------------------|------------------------|------------------------|----------------------------|
| Saldo awal                        | 144.656.956.573        | 15.251.223.624         | Beginning balance          |
| Penambahan selama tahun berjalan  | 887.583.509.573        | 744.641.062.823        | Additions during the year  |
| Pengurangan selama tahun berjalan | (434.883.867.249)      | (615.235.329.874)      | Deductions during the year |
| Saldo akhir                       | <u>597.356.598.897</u> | <u>144.656.956.573</u> | Ending balance             |

Jumlah tanah dan bangunan yang siap dijual yang pengikatan jual belinya telah berlaku namun penjualannya belum diakui pada tanggal 31 Desember 2025 dan 2024 adalah masing-masing sebesar 10% dan 11% dari jumlah persediaan.

Total inventories ready for sale as of December 31, 2025 and 2024 which already have sales and purchase contracts but were not yet recognized as sales represent 10% and 11%, respectively, of the total inventories.

Grup memiliki tanah yang sedang dikembangkan yang terletak di Cikarang (Jawa Barat) dengan luas masing-masing sebesar 5.261.867 m<sup>2</sup> dan 5.904.284 m<sup>2</sup> pada tanggal 31 Desember 2025 dan 2024.

The Group has land under development located in Cikarang (West Java) with total area of 5,261,867 and 5,904,284 square meters as of December 31, 2025 and 2024, respectively.

Mutasi tanah dan bangunan yang sedang dikembangkan adalah sebagai berikut:

Movements of land and building under development follows:

|                                   | 2025                     | 2024                     |                            |
|-----------------------------------|--------------------------|--------------------------|----------------------------|
| Saldo awal                        | 3.443.374.834.636        | 3.051.638.750.045        | Beginning balance          |
| Penambahan selama tahun berjalan  | 1.132.889.325.509        | 1.073.816.454.249        | Additions during the year  |
| Reklasifikasi                     | (4.739.319.636)          | (4.934.295.726)          | Reclassification           |
| Pengurangan selama tahun berjalan | (808.104.064.436)        | (677.146.073.932)        | Deductions during the year |
| Saldo akhir                       | <u>3.763.420.776.073</u> | <u>3.443.374.834.636</u> | Ending balance             |

Reklasifikasi pada tahun 2025 merupakan reklasifikasi dari tanah yang sedang dikembangkan ke aset tetap sebesar Rp 4.739.319.636 (Catatan 14). Reklasifikasi pada tahun 2024 merupakan reklasifikasi dari tanah yang sedang dikembangkan ke properti investasi sebesar Rp 4.934.295.726 (Catatan 13). Reklasifikasi tersebut dilakukan sehubungan dengan perubahan tujuan pemakaian.

Reclassification in 2025 represents reclassification from land under development to property, plant and equipment amounting to Rp 4,739,319,636 (Note 14). Reclassification in 2024 represents reclassification from land under development to investment properties amounting to Rp 4,934,295,726 (Note 13). Reclassification was made in connection with changes in intended usage of those assets.

Grup memiliki tanah yang belum dikembangkan yang terletak di Cikarang (Jawa Barat) dengan luas masing-masing sebesar 2.179.500 m<sup>2</sup> dan 2.307.118 m<sup>2</sup> pada tanggal 31 Desember 2025 dan 2024.

The Group has land for development located in Cikarang (West Java) with total area of 2,179,500 and 2,307,118 square meters as of December 31, 2025 and 2024, respectively.

Mutasi tanah yang belum dikembangkan adalah sebagai berikut:

Movements of land for development follows:

|                                   | 2025                     | 2024                     |                            |
|-----------------------------------|--------------------------|--------------------------|----------------------------|
| Saldo awal                        | 1.409.331.434.267        | 1.624.330.951.456        | Beginning balance          |
| Penambahan selama tahun berjalan  | -                        | 129.277.950.000          | Additions during the year  |
| Pengurangan selama tahun berjalan | (273.985.506.629)        | (344.277.467.189)        | Deductions during the year |
| Saldo akhir                       | <u>1.135.345.927.638</u> | <u>1.409.331.434.267</u> | Ending balance             |

Pada tanggal 31 Desember 2025 dan 2024, seluruh persediaan yang dimiliki adalah atas nama Grup.

As of December 31, 2025 and 2024, titles to all inventories are under the name of the Group.

Pada tanggal 31 Desember 2025 dan 2024, tanah masing-masing seluas 3.954 m<sup>2</sup> dijadikan jaminan atas Perjanjian Kerjasama dengan PT Jasamarga Japek Selatan (Catatan 44.b).

As of December 31, 2025 and 2024, land with a total area of 3,954 square meter are pledged as collateral for Cooperation Agreement with PT Jasamarga Japek Selatan (Note 44.b).

Pada tanggal 31 Desember 2024, Perusahaan menjaminkan tanah milik PT Pembangunan Deltamas, entitas anak, seluas 395.300 m<sup>2</sup> atas fasilitas utang bank jangka panjang yang diperoleh dari PT Bank Mandiri (Persero) Tbk (Catatan 44.c).

On December 31, 2024, the Company guaranteed land owned by PT Pembangunan Deltamas, a subsidiary, covering an area of 395,300 square meters for long-term bank loans facility from PT Bank Mandiri (Persero) Tbk (Note 44.c).

Manajemen berkeyakinan bahwa tidak terdapat cadangan kerugian penurunan nilai persediaan yang perlu dibentuk pada tanggal 31 Desember 2025 dan 2024 karena nilai tercatat persediaan tidak melampaui nilai realisasi bersihnya.

Management believes that no allowance for decline in value of inventories is necessary as of December 31, 2025 and 2024 because the carrying values of inventories do not exceed the net realizable values.

#### 9. Uang Muka

#### 9. Advances

|                 | 2025            | 2024            |                  |
|-----------------|-----------------|-----------------|------------------|
| Pembelian tanah | 143.609.558.000 | 97.567.758.000  | Land acquisition |
| Lain-lain       | 6.330.872.442   | 42.172.588.172  | Others           |
| Jumlah          | 149.940.430.442 | 139.740.346.172 | Total            |

Uang muka untuk pembelian tanah merupakan pembayaran uang muka kepada pihak ketiga untuk perolehan tanah yang terletak di Cikarang dengan luas sebesar 283.813 m<sup>2</sup> dan 227.295 m<sup>2</sup> masing-masing pada tanggal 31 Desember 2025 dan 2024.

Advances for land acquisition represent payments made in advance to a third party for the acquisition of land located in Cikarang with a total area of 283,813 and 227,295 square meters as of December 31, 2025 and 2024, respectively.

#### 10. Biaya Dibayar Dimuka

#### 10. Prepaid Expenses

|                                                 | 2025          | 2024          |                                          |
|-------------------------------------------------|---------------|---------------|------------------------------------------|
| Beban untuk memperoleh kontrak dengan pelanggan | 2.470.425.061 | 1.997.482.942 | Costs to obtain contracts with customers |
| Sewa dan jasa pelayanan                         | 228.748.640   | 266.287.840   | Rent and service charges                 |
| Lain-lain                                       | 15.425.832    | 42.338.816    | Others                                   |
| Jumlah                                          | 2.714.599.533 | 2.306.109.598 | Total                                    |

Pada tanggal 31 Desember 2025 dan 2024, beban untuk memperoleh kontrak dengan pelanggan merupakan biaya komisi penjualan. Beban tersebut diamortisasi dengan cara sistematis sejalan dengan penyerahan unit real estat kepada pelanggan dan dicatat sebagai bagian dari beban penjualan.

As of December 31, 2025 and 2024, costs to obtain contract with customers consist of sales commission. Such costs are amortized on a systematic basis that is consistent with the transfer of the real estate unit to the customer and are recorded as part of selling expenses.

Pada tahun 2025 dan 2024, amortisasi atas beban untuk memperoleh kontrak dengan pelanggan adalah masing-masing sebesar Rp 17.120.880.823 dan Rp 17.802.728.650.

In 2025 and 2024, amortization of costs to obtain contract with customers amounted to Rp 17,120,880,823 and Rp 17,802,728,650, respectively.

**11. Pajak Dibayar Dimuka**

|                             | 2025                  | 2024                  |                                 |
|-----------------------------|-----------------------|-----------------------|---------------------------------|
| Pajak penghasilan           |                       |                       | Income taxes                    |
| Pasal 4 ayat 2 (Catatan 39) | 9.449.918.099         | 14.857.550.922        | Article 4 paragraph 2 (Note 39) |
| Pajak Pertambahan Nilai     | 18.488.731.604        | 20.729.607.491        | Value Added Taxes               |
| Jumlah                      | <u>27.938.649.703</u> | <u>35.587.158.413</u> | Total                           |

**11. Prepaid Taxes**

**12. Investasi dalam Ventura Bersama**

Rincian investasi dalam ventura bersama dari Grup pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

| Nama Entitas/<br>Name of Entity       | Negara Domisili/<br>Place of Business/<br>Country of Incorporation | Kepemilikan/<br>Ownership<br>% | Aktivitas Utama/<br>Principal Activity |
|---------------------------------------|--------------------------------------------------------------------|--------------------------------|----------------------------------------|
| Ventura bersama/Joint venture         |                                                                    |                                |                                        |
| PT Panahome Deltamas Indonesia (PHDI) | Indonesia                                                          | 49,00                          | Perumahan/Real Estate                  |

**12. Investment in a Joint Venture**

Details of the Group's investment in a joint venture as of December 31, 2025 and 2024 are as follows:

Perubahan dalam kepentingan pada ventura bersama adalah sebagai berikut:

Movement of interest in the joint venture can be summarized as follows:

|                                                                         | 2025                   | 2024                   |                                                                |
|-------------------------------------------------------------------------|------------------------|------------------------|----------------------------------------------------------------|
| Nilai investasi awal tahun                                              | 160.035.150.059        | 173.971.417.780        | Carrying value of the investment at the beginning of the year  |
| Ekuitas pada laba bersih tahun berjalan                                 | 2.424.023.725          | 12.394.760.437         | Share in net profit during the year                            |
| Ekuitas pada penghasilan (rugi) komprehensif lain tahun berjalan        | (13.894.755)           | 52.195.446             | Share of net other comprehensive income (loss) during the year |
| Pembagian keuntungan                                                    | (393.057.437)          | -                      | Profit distribution                                            |
| Keuntungan yang direalisasi dari transaksi dengan ventura bersama       | 3.337.247.702          | 7.703.797.793          | Realized gain on transaction with the joint venture            |
| Keuntungan yang belum direalisasi dari transaksi dengan ventura bersama | -                      | (34.087.021.397)       | Unrealized gain on transaction with the joint venture          |
| Nilai investasi akhir tahun                                             | <u>165.389.469.294</u> | <u>160.035.150.059</u> | Carrying value of investment at the end of the year            |

Pada tahun 2025, PHDI membagikan dividen tunai kepada pemegang saham dengan jumlah nilai sebesar Rp 802.158.034. Jumlah dividen yang merupakan bagian Perusahaan adalah sebesar Rp 393.057.437.

In 2025, PHDI distributed cash dividends to stockholders totaling to Rp 802,158,034. The Company's share in these cash dividends amounted to Rp 393,057,437.

Pada tahun 2024, keuntungan yang belum direalisasi dari transaksi dengan ventura bersama merupakan transaksi penjualan tanah oleh PT Pembangunan Deltamas, entitas anak, kepada PHDI, ventura bersama, dengan keuntungan sebesar Rp 69.565.349.790. Bagian keuntungan yang belum direalisasi dari transaksi tersebut sebesar Rp 34.087.021.397 atau mencerminkan persentase kepemilikan Perusahaan pada PHDI sebesar 49%. Keuntungan tersebut akan terealisasi pada saat penjualan tanah tersebut kepada pihak ketiga.

In 2024, unrealized gain on transactions with the joint venture resulted from sale of land by PT Pembangunan Deltamas, a subsidiary, to PHDI, a joint venture, with a gain of Rp 69,565,349,790. Unrealized gain on this transaction amounted to Rp 34,087,021,397, representing ownership interest in PHDI of 49%. The resulting gain will be realized upon sale of the land to third parties.



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Pada tanggal 31 Desember 2025 dan 2024, akumulasi keuntungan yang belum direalisasi dari transaksi dengan ventura bersama masing-masing sebesar Rp 188.505.084.878 dan Rp 191.842.332.580.

As of December 31, 2025 and 2024, accumulated unrealized gain on transaction with joint venture amounting to Rp 188,505,084,878 and Rp 191,842,332,580, respectively.

Ikhtisar informasi keuangan ventura bersama, tanpa disesuaikan dengan proporsi kepemilikan Grup, adalah sebagai berikut:

The following summarizes the financial information relating to the joint venture, not adjusted for proportion of ownership:

|                                        | 2025                   | 2024                   |                                   |
|----------------------------------------|------------------------|------------------------|-----------------------------------|
| <b>Aset</b>                            |                        |                        | <b>Assets</b>                     |
| Lancar                                 | 348.329.837.355        | 339.804.282.476        | Current                           |
| Tidak lancar                           | 381.595.570.090        | 383.131.943.948        | Noncurrent                        |
| <b>Jumlah</b>                          | <b>729.925.407.445</b> | <b>722.936.226.424</b> | <b>Total</b>                      |
| <b>Liabilitas</b>                      |                        |                        | <b>Liabilities</b>                |
| Jangka pendek                          | 6.382.189.241          | 3.803.319.134          | Current                           |
| Jangka panjang                         | 1.415.955.518          | 1.122.117.122          | Noncurrent                        |
| <b>Jumlah</b>                          | <b>7.798.144.759</b>   | <b>4.925.436.256</b>   | <b>Total</b>                      |
| <b>Jumlah ekuitas</b>                  | <b>722.127.262.686</b> | <b>718.010.790.168</b> | <b>Total equity</b>               |
| <b>Pendapatan</b>                      | <b>72.123.428.948</b>  | <b>157.441.738.516</b> | <b>Revenues</b>                   |
| Penyusutan dan amortisasi              | 1.225.449.485          | 2.354.196.165          | Depreciation and amortization     |
| Pendapatan bunga                       | 453.970.013            | 1.383.472.890          | Interest income                   |
| Laba sebelum pajak                     | 4.946.987.193          | 25.401.950.775         | Profit before tax                 |
| Beban pajak kini                       | -                      | -                      | Current tax expense               |
| Laba tahun berjalan                    | 4.946.987.193          | 25.401.950.775         | Profit for the year               |
| Rugi komprehensif lain                 | (28.356.642)           | (106.521.318)          | Other comprehensive loss          |
| <b>Jumlah penghasilan komprehensif</b> | <b>4.918.630.551</b>   | <b>25.295.429.457</b>  | <b>Total comprehensive income</b> |

Grup tidak membentuk cadangan kerugian penurunan nilai atas investasi dalam saham pada entitas di atas, karena manajemen berkeyakinan bahwa entitas tersebut masih memiliki potensi pertumbuhan dalam jangka panjang mengingat entitas tersebut bergerak dalam jenis usaha real estat.

The Group did not provide allowance for impairment in value of the aforementioned investment in share since management believes that the company still has long-term growth potentials as this company engages in the real estate business.

### 13. Properti Investasi

Pada tanggal 31 Desember 2025 dan 2024, properti investasi Grup adalah tanah seluas 74.202 m<sup>2</sup>, bangunan pabrik, bangunan sekolah, bangunan komersial dan aset dalam pembangunan.

### 13. Investment Properties

As of December 31, 2025 and 2024, the Group's investment properties represent a parcel of land measuring 74,202 square meters, factory buildings, school building, commercial building and construction in progress.

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Mutasi properti investasi adalah sebagai berikut:

The movement in this account follows:

|                              | Perubahan selama tahun 2025/<br>Changes during 2025 |                          |                            |                                     | 31 Desember 2025/<br>December 31, 2025 |                                  |
|------------------------------|-----------------------------------------------------|--------------------------|----------------------------|-------------------------------------|----------------------------------------|----------------------------------|
|                              | 1 Januari 2025/<br>January 1, 2025                  | Penambahan/<br>Additions | Pengurangan/<br>Deductions | Reklasifikasi/<br>Reclassifications |                                        |                                  |
| <u>Biaya perolehan:</u>      |                                                     |                          |                            |                                     |                                        | <u>At cost:</u>                  |
| Kepemilikan langsung         |                                                     |                          |                            |                                     |                                        | Direct acquisition               |
| Tanah                        | 69.337.794.275                                      | -                        | -                          | -                                   | 69.337.794.275                         | Land                             |
| Bangunan pabrik              | 86.036.300.000                                      | -                        | -                          | -                                   | 86.036.300.000                         | Factory buildings                |
| Bangunan sekolah             | 66.000.000.000                                      | -                        | -                          | -                                   | 66.000.000.000                         | School building                  |
| Bangunan komersial           | 5.482.000.000                                       | -                        | -                          | -                                   | 5.482.000.000                          | Commercial Building              |
| Jumlah                       | 226.856.094.275                                     | -                        | -                          | -                                   | 226.856.094.275                        | Total                            |
| <u>Akumulasi penyusutan:</u> |                                                     |                          |                            |                                     |                                        | <u>Accumulated depreciation:</u> |
| Bangunan pabrik              | 17.367.364.978                                      | 4.305.975.192            | -                          | -                                   | 21.673.340.170                         | Factory buildings                |
| Bangunan sekolah             | 18.771.428.570                                      | 3.314.285.714            | -                          | -                                   | 22.085.714.284                         | School building                  |
| Bangunan komersial           | 700.966.823                                         | 284.009.586              | -                          | -                                   | 984.976.409                            | Commercial Building              |
| Jumlah                       | 36.839.760.371                                      | 7.904.270.492            | -                          | -                                   | 44.744.030.863                         | Total                            |
| Nilai Tercatat Bersih        | 190.016.333.904                                     |                          |                            |                                     | 182.112.063.412                        | Net Carrying Value               |
|                              |                                                     |                          |                            |                                     |                                        |                                  |
|                              | Perubahan selama tahun 2024/<br>Changes during 2024 |                          |                            |                                     | 31 Desember 2024/<br>December 31, 2024 |                                  |
|                              | 1 Januari 2024/<br>January 1, 2024                  | Penambahan/<br>Additions | Pengurangan/<br>Deductions | Reklasifikasi/<br>Reclassifications |                                        |                                  |
| <u>Biaya perolehan:</u>      |                                                     |                          |                            |                                     |                                        | <u>At cost:</u>                  |
| Kepemilikan langsung         |                                                     |                          |                            |                                     |                                        | Direct acquisition               |
| Tanah                        | 64.403.498.549                                      | -                        | -                          | 4.934.295.726                       | 69.337.794.275                         | Land                             |
| Bangunan pabrik              | 61.936.300.000                                      | -                        | -                          | 24.100.000.000                      | 86.036.300.000                         | Factory buildings                |
| Bangunan sekolah             | 66.000.000.000                                      | -                        | -                          | -                                   | 66.000.000.000                         | School building                  |
| Bangunan komersial           | 5.482.000.000                                       | -                        | -                          | -                                   | 5.482.000.000                          | Commercial Building              |
| Jumlah                       | 197.821.798.549                                     | -                        | -                          | 29.034.295.726                      | 226.856.094.275                        | Total                            |
| Aset dalam pembangunan       | 5.213.243.333                                       | 18.886.756.667           | -                          | (24.100.000.000)                    | -                                      | Construction in progress         |
| Jumlah                       | 203.035.041.882                                     | 18.886.756.667           | -                          | 4.934.295.726                       | 226.856.094.275                        | Total                            |
| <u>Akumulasi penyusutan:</u> |                                                     |                          |                            |                                     |                                        | <u>Accumulated depreciation:</u> |
| Bangunan pabrik              | 13.563.473.121                                      | 3.803.891.857            | -                          | -                                   | 17.367.364.978                         | Factory buildings                |
| Bangunan sekolah             | 15.457.142.856                                      | 3.314.285.714            | -                          | -                                   | 18.771.428.570                         | School building                  |
| Bangunan komersial           | 416.957.236                                         | 284.009.587              | -                          | -                                   | 700.966.823                            | Commercial Building              |
| Jumlah                       | 29.437.573.213                                      | 7.402.187.158            | -                          | -                                   | 36.839.760.371                         | Total                            |
| Nilai Tercatat Bersih        | 173.597.468.669                                     |                          |                            |                                     | 190.016.333.904                        | Net Carrying Value               |

Reklasifikasi pada tahun 2024 sebesar Rp 24.100.000.000 merupakan reklasifikasi dari aset dalam pembangunan ke bangunan pabrik yang telah selesai, serta reklasifikasi tanah dari persediaan yang digunakan untuk bangunan pabrik yang telah selesai sebesar Rp 4.934.295.726 (Catatan 8). Reklasifikasi tersebut dilakukan sehubungan dengan perubahan tujuan pemakaian.

Reclassification in 2024 amounting to Rp 24,100,000,000 represents reclassification from construction in progress to factory building upon completion and represents reclassification of land from inventories used for factory building upon completion amounting to Rp 4,934,295,726 (Note 8). Reclassification was made in connection with change in intended usage of those assets.

Pendapatan properti investasi masing-masing sebesar Rp 16.648.034.416 dan Rp 16.506.021.708 untuk tahun-tahun yang berakhir 31 Desember 2025 dan 2024 disajikan sebagai bagian dari "Pendapatan Usaha" (Catatan 31) pada laba rugi.

Income from investment properties for the years ended December 31, 2025 and 2024 amounted to Rp 16,648,034,416 and Rp 16,506,021,708, respectively, which was recorded as part of "Revenues" in profit or loss (Note 31).

Beban penyusutan properti investasi selama tahun-tahun yang berakhir 31 Desember 2025 dan 2024 masing-masing sebesar Rp 7.904.270.492 dan Rp 7.402.187.158 disajikan sebagai bagian dari "Beban Pokok Pendapatan" pada laba rugi (Catatan 32).

Depreciation of investment properties for the years ended December 31, 2025 and 2024 amounted to Rp 7,904,270,492 and Rp 7,402,187,158, respectively, which was recorded as part of "Cost of Revenues" in profit or loss (Note 32).

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Pada tanggal 31 Desember 2025 dan 2024, properti investasi telah diasuransikan kepada PT Asuransi Sinar Mas, pihak berelasi (Catatan 42), dengan jumlah pertanggungan masing-masing sebesar Rp 191.425.445.013 dan Rp 167.325.445.013 terhadap risiko kebakaran dan gempa. Manajemen berkeyakinan bahwa nilai pertanggungan tersebut cukup untuk menutup kemungkinan kerugian atas aset dipertanggungan.

As of December 31, 2025 and 2024, investment properties are insured with PT Asuransi Sinar Mas, a related party (Note 42), for Rp 191,425,445,013 and Rp 167,325,445,013, respectively, against risks of fire and earthquake. Management believes that the insurance coverage is adequate to cover possible losses on the assets insured.

Pada tanggal 31 Desember 2025 dan 2024, nilai wajar properti investasi adalah sebesar Rp 597.651.730.000 berdasarkan hasil laporan oleh penilai independen KJPP Jimmy Prasetyo & Rekan tertanggal 3 Februari 2025 (Catatan 26).

As of December 31, 2025 and 2024, the fair value of investment properties amounting to Rp 597,651,730,000 is based on reports of KJPP Jimmy Prasetyo & Rekan, independent appraiser, dated February 3, 2025 (Note 26).

Manajemen berkeyakinan bahwa tidak terdapat perubahan signifikan atas nilai wajar aset tetap selama periode sejak tanggal laporan penilai independen sampai dengan tanggal laporan posisi keuangan konsolidasian dan tidak terdapat penurunan nilai atas aset tersebut pada tanggal 31 Desember 2025 dan 2024.

Management believes that there is no significant change in the fair value of property and equipment from the last valuation report date up to consolidated statements of financial position date and that there is no impairment in value of the aforementioned assets as of December 31, 2025 and 2024.

#### 14. Aset Tetap

#### 14. Property, Plant and Equipment

|                                     | Perubahan selama tahun 2025/<br>Changes during 2025 |                          |                            |                                    |                                        |                               |
|-------------------------------------|-----------------------------------------------------|--------------------------|----------------------------|------------------------------------|----------------------------------------|-------------------------------|
|                                     | 1 Januari 2025/<br>January 1, 2025                  | Penambahan/<br>Additions | Pengurangan/<br>Deductions | Reklasifikasi/<br>Reclassification | 31 Desember 2025/<br>December 31, 2025 |                               |
| <u>Biaya perolehan:</u>             |                                                     |                          |                            |                                    | <u>At cost:</u>                        |                               |
| Kepemilikan langsung                |                                                     |                          |                            |                                    | Direct acquisition                     |                               |
| Tanah                               | 7.662.320.540                                       | -                        | -                          | 4.739.319.636                      | 12.401.640.176                         | Land                          |
| Bangunan                            | 159.786.480.161                                     | -                        | -                          | 47.049.662.000                     | 206.836.142.161                        | Building                      |
| Kendaraan                           | 39.930.528.324                                      | 6.506.355.860            | (347.000.000)              | -                                  | 46.089.884.184                         | Vehicles                      |
| Peralatan kantor                    | 31.145.645.462                                      | 5.810.009.983            | (33.525.000)               | -                                  | 36.922.130.445                         | Office equipment              |
| Partisi dan interior kantor         | 482.919.309                                         | -                        | -                          | -                                  | 482.919.309                            | Office partition and interior |
| Instalasi pengolahan air            | 166.157.289.984                                     | -                        | -                          | -                                  | 166.157.289.984                        | Water treatment plant         |
| Instalasi pengolahan air terbarukan | -                                                   | -                        | -                          | 62.937.000.000                     | 62.937.000.000                         | Water treatment plant recycle |
| Instalasi pengolahan air limbah     | 169.546.220.352                                     | -                        | -                          | -                                  | 169.546.220.352                        | Waste water treatment plant   |
| Jumlah                              | 574.711.404.132                                     | 12.316.365.843           | (380.525.000)              | 114.725.981.636                    | 701.373.226.611                        | Total                         |
| Aset dalam pembangunan              | 94.664.091.178                                      | 59.020.891.244           | -                          | (109.986.662.000)                  | 43.698.320.422                         | Construction in progress      |
| Jumlah                              | 669.375.495.310                                     | 71.337.257.087           | (380.525.000)              | 4.739.319.636                      | 745.071.547.033                        | Total                         |
| <u>Akumulasi penyusutan:</u>        |                                                     |                          |                            |                                    | <u>Accumulated depreciation:</u>       |                               |
| Bangunan                            | 61.986.985.477                                      | 10.295.279.830           | -                          | -                                  | 72.282.265.307                         | Building                      |
| Kendaraan                           | 20.879.253.940                                      | 3.865.898.160            | (347.000.000)              | -                                  | 24.398.152.100                         | Vehicles                      |
| Peralatan kantor                    | 26.051.491.184                                      | 2.841.196.476            | (33.525.000)               | -                                  | 28.859.162.660                         | Office equipment              |
| Partisi dan interior kantor         | 482.919.309                                         | -                        | -                          | -                                  | 482.919.309                            | Office partition and interior |
| Instalasi pengolahan air            | 63.871.743.261                                      | 8.318.280.607            | -                          | -                                  | 72.190.023.868                         | Water treatment plant         |
| Instalasi pengolahan air terbarukan | -                                                   | 2.884.612.501            | -                          | -                                  | 2.884.612.501                          | Water treatment plant recycle |
| Instalasi pengolahan air limbah     | 42.467.753.250                                      | 8.320.911.851            | -                          | -                                  | 50.788.665.101                         | Waste water treatment plant   |
| Jumlah                              | 215.740.146.421                                     | 36.526.179.425           | (380.525.000)              | -                                  | 251.885.800.846                        | Total                         |
| Nilai Tercatat Bersih               | 453.635.348.889                                     |                          |                            |                                    | 493.185.746.187                        | Net Carrying Value            |

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|                                 | Perubahan selama tahun 2024/<br>Changes during 2024 |                          |                            |                                    | 31 Desember 2024/<br>December 31, 2024 |
|---------------------------------|-----------------------------------------------------|--------------------------|----------------------------|------------------------------------|----------------------------------------|
|                                 | 1 Januari 2024/<br>January 1, 2024                  | Penambahan/<br>Additions | Pengurangan/<br>Deductions | Reklasifikasi/<br>Reclassification |                                        |
| <u>Biaya perolehan:</u>         |                                                     |                          |                            |                                    | <u>At cost:</u>                        |
| Kepemilikan langsung            |                                                     |                          |                            |                                    | Direct acquisition                     |
| Tanah                           | 7.662.320.540                                       | -                        | -                          | -                                  | Land                                   |
| Bangunan                        | 156.936.480.161                                     | -                        | -                          | 2.850.000.000                      | Building                               |
| Kendaraan                       | 36.368.521.970                                      | 5.405.666.355            | (1.843.660.001)            | -                                  | Vehicles                               |
| Peralatan kantor                | 27.924.650.812                                      | 3.263.744.650            | (42.750.000)               | -                                  | Office equipment                       |
| Partisi dan interior kantor     | 482.919.309                                         | -                        | -                          | -                                  | Office partition and interior          |
| Instalasi pengolahan air        | 166.157.289.984                                     | -                        | -                          | -                                  | Water treatment plant                  |
| Instalasi pengolahan air limbah | 169.546.220.352                                     | -                        | -                          | -                                  | Waste water treatment plant            |
| Jumlah                          | 565.078.403.128                                     | 8.669.411.005            | (1.886.410.001)            | 2.850.000.000                      | Total                                  |
| Aset dalam pembangunan          | 24.837.704.214                                      | 72.676.386.964           | -                          | (2.850.000.000)                    | Construction in progress               |
| Jumlah                          | 589.916.107.342                                     | 81.345.797.969           | (1.886.410.001)            | -                                  | Total                                  |
| <u>Akumulasi penyusutan:</u>    |                                                     |                          |                            |                                    | <u>Accumulated depreciation:</u>       |
| Bangunan                        | 53.967.499.754                                      | 8.019.485.723            | -                          | -                                  | Building                               |
| Kendaraan                       | 18.444.112.826                                      | 3.518.441.740            | (1.083.300.626)            | -                                  | Vehicles                               |
| Peralatan kantor                | 24.395.305.497                                      | 1.698.935.687            | (42.750.000)               | -                                  | Office equipment                       |
| Partisi dan interior kantor     | 482.919.309                                         | -                        | -                          | -                                  | Office partition and interior          |
| Instalasi pengolahan air        | 56.514.266.821                                      | 7.357.476.440            | -                          | -                                  | Water treatment plant                  |
| Instalasi pengolahan air limbah | 33.022.191.975                                      | 9.445.561.275            | -                          | -                                  | Waste water treatment plant            |
| Jumlah                          | 186.826.296.182                                     | 30.039.900.865           | (1.126.050.626)            | -                                  | Total                                  |
| Nilai Tercatat Bersih           | 403.089.811.160                                     |                          |                            |                                    | Net Carrying Value                     |

Reklasifikasi pada tahun 2025 merupakan reklasifikasi dari tanah yang sedang dikembangkan ke tanah (Catatan 8) sebesar Rp 4.739.319.636 dan dari aset dalam pembangunan ke bangunan yang telah selesai dan instalasi pengolahan air masing-masing sebesar Rp 47.049.662.000 dan Rp 62.937.000.000. Reklasifikasi dari persediaan dilakukan karena perubahan tujuan pemakaian.

Reclassification in 2025 represents reclassification from land under development to land (Note 8) amounting to Rp 4,739,319,636 and from construction in progress to building and water treatment plant upon completion amounting to Rp 47,049,662,000 and Rp 62,937,000,000, respectively. Reclassification from land under development was due to change in intended usage of those assets.

Reklasifikasi pada tahun 2024 merupakan reklasifikasi dari aset dalam pembangunan ke bangunan yang telah selesai sebesar Rp 2.850.000.000.

Reclassification in 2024 represents reclassification from construction in progress to building upon completion amounting to Rp 2,850,000,000.

Beban penyusutan dialokasikan sebagai berikut:

Depreciation expense was allocated as follows:

|                                                                     | 2025           | 2024           |                                                                 |
|---------------------------------------------------------------------|----------------|----------------|-----------------------------------------------------------------|
| Beban umum dan administrasi (Catatan 34)                            | 13.265.978.574 | 12.211.430.473 | General and administrative expenses (Note 34)                   |
| Keuntungan kegiatan pengelolaan dan lain-lain - bersih (Catatan 35) | 23.260.200.851 | 17.828.470.392 | Gain on estate management operations and others - net (Note 35) |
| Jumlah                                                              | 36.526.179.425 | 30.039.900.865 | Total                                                           |

Pengurangan merupakan penjualan beberapa kendaraan dengan rincian sebagai berikut:

Deductions represent sale of certain vehicles with details as follows:

|                                 | 2025        | 2024          |                    |
|---------------------------------|-------------|---------------|--------------------|
| Harga jual                      | 176.500.000 | 1.096.350.000 | Selling price      |
| Nilai tercatat                  | -           | 760.359.375   | Net carrying value |
| Keuntungan penjualan aset tetap | 176.500.000 | 335.990.625   | Gain on sale       |

Kendaraan tertentu dan bangunan diasuransikan kepada PT Asuransi Sinar Mas (ASM), pihak berelasi (Catatan 42) dengan jumlah pertanggungan sebesar Rp 496.676.211.601 terhadap risiko kebakaran, kerusakan, pencurian dan risiko lainnya pada tanggal 31 Desember 2025 dan sebesar Rp 369.740.647.836 dan US\$ 13.207.530 pada tanggal 31 Desember 2024. Manajemen berkeyakinan bahwa nilai pertanggungan tersebut cukup untuk menutup kemungkinan kerugian atas aset yang dipertanggungkan.

Certain vehicles and building are insured with PT Asuransi Sinar Mas (ASM), a related party (Note 42), for Rp 496,676,211,601 against risks of fire, damages, theft and other possible risks as of December 31, 2025 and Rp 369,740,647,836 and US\$ 13,207,530 as of December 31, 2024. Management believes that the insurance coverages are adequate to cover possible losses on the assets insured.

Pada tanggal 31 Desember 2025 dan 2024, estimasi nilai wajar aset tetap berupa instalasi pengolahan air (*water treatment plant/WTP*), instalasi pengolahan air limbah (*waste water treatment plant/WWTP*) serta tanah dan bangunan adalah sebesar Rp 528.210.610.000 berdasarkan hasil laporan oleh KJPP Jimmy Prasetyo & Rekan, penilai independen, pada tanggal 3 Februari 2025 (Catatan 26), kecuali tanah dan bangunan atas Pusat Komando Keamanan dan Kebakaran serta instalasi pengolahan air terbarukan (*water treatment plant recycle/WTPR*) diestimasi dengan nilai wajar masing-masing sebesar Rp 74.023.000.000 dan Rp 60.491.000.000 berdasarkan hasil laporan oleh KJPP Jimmy Prasetyo & Rekan, penilai independen, pada tanggal 10 Februari 2026 (Catatan 26).

As of December 31, 2025 and 2024, the estimated fair value of property, plant and equipment consisting of water treatment plant (WTP), waste water treatment plant (WWTP), land and building amounting to Rp 528,210,610,000 was based on reports of KJPP Jimmy Prasetyo & Rekan, independent appraisers, dated February 3, 2025 (Note 26), except land and building of Security Fire Command Center and water treatment plant recycle (WTPR) were estimated at a fair value of Rp 74,023,000,000 and Rp 60,491,000,000, based on reports of KJPP Jimmy Prasetyo & Rekan, independent appraisers, dated February 10, 2026 (Note 26).

Manajemen berkeyakinan bahwa tidak terdapat penurunan nilai atas aset tetap pada tanggal 31 Desember 2025 dan 2024.

As of December 31, 2025 and 2024, management believes that there is no impairment in values of the aforementioned property, plant and equipment.

## 15. Aset Hak-Guna

## 15. Right-of-Use Assets

|                              | Perubahan selama tahun 2025/<br>Changes during 2025 |                          |                            | 31 Desember 2025/<br>December 31, 2025 |
|------------------------------|-----------------------------------------------------|--------------------------|----------------------------|----------------------------------------|
|                              | 1 Januari 2025/<br>January 1, 2025                  | Penambahan/<br>Additions | Pengurangan/<br>Deductions |                                        |
| <u>Biaya perolehan:</u>      |                                                     |                          |                            | <u>At cost:</u>                        |
| Ruang kantor                 | 1.631.411.365                                       | -                        | -                          | 1.631.411.365                          |
| Tanah                        | 1.035.991.630                                       | 150.106.521              | -                          | 1.186.098.151                          |
| Jumlah                       | 2.667.402.995                                       | 150.106.521              | -                          | 2.817.509.516                          |
| <u>Akumulasi amortisasi:</u> |                                                     |                          |                            | <u>Accumulated amortization:</u>       |
| Ruang kantor                 | 951.656.629                                         | 543.803.789              | -                          | 1.495.460.418                          |
| Tanah                        | 288.537.806                                         | 225.805.427              | -                          | 514.343.233                            |
| Jumlah                       | 1.240.194.435                                       | 769.609.216              | -                          | 2.009.803.651                          |
| Nilai Tercatat Bersih        | 1.427.208.560                                       |                          |                            | 807.705.865                            |
|                              |                                                     |                          |                            | Net Carrying Value                     |

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|                              | Perubahan selama tahun 2024/<br>Changes during 2024 |                          |                            | 31 Desember 2024/<br>December 31, 2024 |                                  |
|------------------------------|-----------------------------------------------------|--------------------------|----------------------------|----------------------------------------|----------------------------------|
|                              | 1 Januari 2024/<br>January 1, 2024                  | Penambahan/<br>Additions | Pengurangan/<br>Deductions |                                        |                                  |
| <u>Biaya perolehan:</u>      |                                                     |                          |                            |                                        | <u>At cost:</u>                  |
| Ruang kantor                 | 1.631.411.365                                       | -                        | -                          | 1.631.411.365                          | Office space                     |
| Tanah                        | 529.156.630                                         | 506.835.000              | -                          | 1.035.991.630                          | Land                             |
| Jumlah                       | 2.160.567.995                                       | 506.835.000              | -                          | 2.667.402.995                          | Total                            |
| <u>Akumulasi amortisasi:</u> |                                                     |                          |                            |                                        | <u>Accumulated amortization:</u> |
| Ruang kantor                 | 407.852.841                                         | 543.803.788              | -                          | 951.656.629                            | Office space                     |
| Tanah                        | 80.111.730                                          | 208.426.076              | -                          | 288.537.806                            | Land                             |
| Jumlah                       | 487.964.571                                         | 752.229.864              | -                          | 1.240.194.435                          | Total                            |
| Nilai Tercatat Bersih        | 1.672.603.424                                       |                          |                            | 1.427.208.560                          | Net Carrying Value               |

Beban amortisasi dialokasikan sebagai berikut:

Amortization expense was allocated as follows:

|                                                                        | 2025        | 2024        |                                                                    |
|------------------------------------------------------------------------|-------------|-------------|--------------------------------------------------------------------|
| Beban umum dan administrasi<br>(Catatan 34)                            | 543.803.789 | 549.178.788 | General and administrative<br>expenses (Note 34)                   |
| Keuntungan kegiatan pengelolaan dan<br>lain-lain - bersih (Catatan 35) | 225.805.427 | 203.051.076 | Gain on estate management<br>operations and others - net (Note 35) |
| Jumlah                                                                 | 769.609.216 | 752.229.864 | Total                                                              |

Manajemen berkeyakinan bahwa tidak terdapat penurunan nilai atas aset hak-guna pada tanggal 31 Desember 2025 dan 2024.

As of December 31, 2025 and 2024, management believes that there is no impairment in values of the aforementioned right-of-use assets.

#### 16. Utang Bank Jangka Pendek

Pada tanggal 29 Oktober 2024, Perusahaan menerima fasilitas kredit agunan surat berharga dari PT Bank Mandiri (Persero) Tbk (Mandiri) dengan maksimum pinjaman sebesar Rp 500.000.000.000, suku bunga pinjaman sebesar 0,5% per tahun di atas tingkat suku bunga deposito yang menjadi agunan dan jatuh tempo pada tanggal 29 Januari 2025. Fasilitas kredit agunan surat berharga ini digunakan untuk operasional Perusahaan.

Pada tanggal 31 Desember 2024, seluruh fasilitas pinjaman telah digunakan.

Perjanjian kredit dari Mandiri di atas memuat beberapa persyaratan penting yang harus dipenuhi oleh Perusahaan, antara lain telah menyerahkan bilyet deposito atas nama Perusahaan dengan nilai deposito minimal sebesar nilai limit fasilitas kredit (Catatan 5) dan persyaratan administrasi lainnya. Perusahaan telah memenuhi persyaratan pinjaman.

Pada bulan April 2025, Perusahaan telah melunasi seluruh pinjaman sebesar Rp 500.000.000.000.

#### 16. Short-term Bank Loan

On October 29, 2024, the Company received a securities collateral credit facility from PT Bank Mandiri (Persero) Tbk (Mandiri) with a maximum loan of Rp 500,000,000,000, loan interest rate at 0.5% per annum plus the deposit interest rate which is used as collateral and will mature on January 29, 2025. This securities collateral credit facility is used for the Company's operations.

As of December 31, 2024, the full amount of the loan facility has been utilized.

The aforementioned agreements with Mandiri contain several important requirements (covenants) which should be fulfilled by the Company, such as, submission of certificate of time deposits own by the Company with a minimum deposit value equal to the credit facility limit value (Note 5) and other administrative requirements. The Company had complied with all the loan covenants.

On April 2025, the Company has made full principal payment amounting to Rp 500,000,000,000.

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Beban bunga yang dibebankan pada laba rugi pada tahun 2025 dan 2024 adalah masing-masing sebesar Rp 8.750.000.000 dan Rp 4.447.916.667 (Catatan 38).

Interest expense charged to operations in 2025 and 2024 amounted to Rp 8,750,000,000 and Rp 4,447,916,667 (Note 38), respectively.

**17. Utang Usaha**

**17. Trade Accounts Payable**

|                  | 2025                   | 2024                  |                    |
|------------------|------------------------|-----------------------|--------------------|
| Pembelian tanah  | 202.650.000.000        | -                     | Purchase of land   |
| Konstruksi       | 26.619.716.497         | 15.968.340.116        | Construction       |
| Pembelian barang | 1.460.055.527          | 1.092.650.437         | Purchases of goods |
| Jumlah           | <u>230.729.772.024</u> | <u>17.060.990.553</u> | Total              |

Rincian umur utang usaha dihitung sejak tanggal faktur adalah sebagai berikut:

The aging analysis of trade accounts payable from the date of invoice is as follows:

|                       | 2025                   | 2024                  |                                    |
|-----------------------|------------------------|-----------------------|------------------------------------|
| Sampai dengan 1 bulan | 224.417.067.786        | 12.805.823.744        | Less than or equal to 1 month      |
| > 1 bulan - 3 bulan   | 184.735.380            | 415.308.115           | More than 1 month to 3 months      |
| >3 bulan - 12 bulan   | 5.019.050.239          | 3.839.858.694         | More than 3 months until 12 months |
| > 12 bulan            | 1.108.918.619          | -                     | More than 12 months                |
| Jumlah                | <u>230.729.772.024</u> | <u>17.060.990.553</u> | Total                              |

**18. Utang Pajak**

**18. Taxes Payable**

|                       | 2025                  | 2024                  |                       |
|-----------------------|-----------------------|-----------------------|-----------------------|
| Pajak Penghasilan:    |                       |                       | Income Taxes:         |
| Pasal 4 ayat 2        | 6.477.135.651         | 5.491.925.016         | Article 4 paragraph 2 |
| Pasal 21              | 2.859.354.500         | 3.982.329.184         | Article 21            |
| Pasal 23              | 188.962.413           | 288.784.363           | Article 23            |
| Pasal 25              | -                     | 2.065.291.210         | Article 25            |
| Pasal 26              | -                     | 214.507.825           | Article 26            |
| Pasal 29 (Catatan 39) | 8.922.369.762         | 13.238.267.101        | Article 29 (Note 39)  |
| Pajak Pembangunan I   | 56.683.672            | 169.782.657           | Development Tax I     |
| Jumlah                | <u>18.504.505.998</u> | <u>25.450.887.356</u> | Total                 |

**19. Beban Akrua**

**19. Accrued Expenses**

|                  | 2025                 | 2024                 |                  |
|------------------|----------------------|----------------------|------------------|
| Jasa profesional | 792.500.000          | 1.357.500.000        | Professional fee |
| Komisi penjualan | 255.839.947          | 74.290.038           | Sales commission |
| Lain-lain        | 577.674.077          | 389.427.045          | Others           |
| Jumlah           | <u>1.626.014.024</u> | <u>1.821.217.083</u> | Total            |

Lain-lain terdiri dari biaya operasional Grup yang masih harus dibayar.

Others consist of accrual of certain operating expenses of the Group.

## 20. Setoran Jaminan

Berdasarkan jenis transaksi, setoran jaminan terdiri dari:

|           | 2025                  | 2024                  |
|-----------|-----------------------|-----------------------|
| Renovasi  | 45.529.872.513        | 44.014.567.226        |
| Sewa      | 3.749.485.741         | 4.876.286.509         |
| Telepon   | 75.000.000            | 75.000.000            |
| Lain-lain | 1.259.195.306         | 504.009.821           |
| Jumlah    | <u>50.613.553.560</u> | <u>49.469.863.556</u> |

## 20. Security Deposits

The details of security deposits by nature of transaction follows:

Renovation  
Rental  
Telephone  
Others

Total

## 21. Liabilitas Kontrak

Pada tanggal 31 Desember 2025 dan 2024, liabilitas kontrak merupakan uang muka penjualan persediaan real estat yang diterima dari pelanggan yang kewajibannya belum terpenuhi.

## 21. Contract Liabilities

As of December 31, 2025 and 2024, contract liabilities represent advances received from buyers for the sale of real estate inventories wherein the performance obligation have not been satisfied.

|              | 2025                   | 2024                   |
|--------------|------------------------|------------------------|
| Pihak ketiga |                        |                        |
| Komersial    | 60.394.426.839         | 51.553.291.802         |
| Residensial  | 32.699.959.428         | 56.327.961.119         |
| Industrial   | 27.586.162.791         | 254.970.297.372        |
| Jumlah       | <u>120.680.549.058</u> | <u>362.851.550.293</u> |

Third parties  
Commercial  
Residential  
Industrial

Total

Pada tanggal 31 Desember 2025 dan 2024, liabilitas kontrak termasuk akumulasi beban bunga atas liabilitas kontrak masing-masing sebesar Rp 14.011.693.615 dan Rp 26.685.044.018.

As of December 31, 2025 and 2024, contract liabilities include accumulated interest expense on contract liabilities amounting to Rp 14,011,693,615 and Rp 26,685,044,018, respectively.

Mutasi dari liabilitas kontrak adalah sebagai berikut:

The movement of contract liabilities is as follows:

|                                                                                   | 2025                   | 2024                   |
|-----------------------------------------------------------------------------------|------------------------|------------------------|
| Saldo awal                                                                        | 362.851.550.293        | 612.150.232.620        |
| Pendapatan yang diakui selama tahun berjalan termasuk komponen bunga (Catatan 31) | (1.277.246.589.529)    | (2.000.020.288.537)    |
| Kenaikan yang disebabkan oleh kas yang diterima                                   | 1.019.207.101.063      | 1.716.738.758.075      |
| Beban bunga atas liabilitas kontrak (Catatan 38)                                  | 15.868.487.231         | 33.982.848.135         |
| Saldo akhir                                                                       | <u>120.680.549.058</u> | <u>362.851.550.293</u> |

Beginning balance  
Revenue recognized during the year including financing component (Note 31)  
Increase due to cash received  
Interest expense on contract liabilities (Note 38)  
Ending balance

Kewajiban pelaksanaan belum dipenuhi yang tersisa akan dipenuhi antara tahun 2026 dan 2028.

The remaining unsatisfied performance obligation will be satisfied between 2026 and 2028.

Liabilitas kontrak disajikan dalam laporan keuangan konsolidasian sebagai:

Contract liabilities are presented in consolidated statements of financial position as:

|                           | 2025                   | 2024                   |
|---------------------------|------------------------|------------------------|
| Liabilitas jangka pendek  | 83.986.042.241         | 302.133.612.845        |
| Liabilitas jangka panjang | 36.694.506.817         | 60.717.937.448         |
| Jumlah                    | <u>120.680.549.058</u> | <u>362.851.550.293</u> |

Current liabilities  
Noncurrent liabilities

Total



Rincian liabilitas kontrak (tidak termasuk komponen bunga) berdasarkan persentase terhadap harga jual adalah sebagai berikut:

Details of contract liabilities (excluding financing component) based on the percentage of sales price is as follows:

|           | 2025            | 2024            |           |
|-----------|-----------------|-----------------|-----------|
| 100%      | 24.370.610.485  | 160.201.781.022 | 100%      |
| 50% - 99% | 8.425.874.904   | 55.557.793.161  | 50% - 99% |
| 20% - 49% | 29.122.672.086  | 58.463.788.257  | 20% - 49% |
| <20%      | 44.749.697.968  | 61.943.143.835  | <20%      |
| Jumlah    | 106.668.855.443 | 336.166.506.275 | Total     |

## 22. Uang Muka Lain-lain Diterima

## 22. Other Advances Received

|                                                    | 2025           | 2024           |                                                           |
|----------------------------------------------------|----------------|----------------|-----------------------------------------------------------|
| Biaya layanan diterima dimuka                      | 6.362.881.428  | 5.954.395.106  | Advances for service charge                               |
| Pengurusan akta, sertifikat dan biaya administrasi | 2.510.451.672  | 4.748.718.399  | Processing of deeds, certificates and administration fees |
| Uang titipan tanda jadi                            | 80.000.000     | 2.613.616.089  | Booking fee deposits                                      |
| Uang muka lain-lain diterima                       | 4.678.898.089  | 10.436.574.548 | Other advances received                                   |
| Jumlah                                             | 13.632.231.189 | 23.753.304.142 | Total                                                     |

## 23. Sewa Diterima Dimuka

## 23. Rental Advances

Merupakan uang muka yang diterima oleh Grup atas sewa gudang, bangunan sekolah, bangunan komersial dan lainnya dari pelanggan.

This account pertains to rental advances received by the Group from customers for rental of rental factory, school building, commercial building and others.

## 24. Liabilitas Sewa

## 24. Lease Liability

Berikut adalah pembayaran sewa minimum masa yang akan datang (*future minimum lease payment*) berdasarkan perjanjian sewa antara Grup dengan PT Royal Oriental (RO):

The following are the future minimum lease payments based on the lease agreement between the Group and PT Royal Oriental (RO):

|                                                                         | 2024        |                                                                 |
|-------------------------------------------------------------------------|-------------|-----------------------------------------------------------------|
| Pembayaran yang jatuh tempo pada tahun:                                 |             | Payments due in:                                                |
| 2025                                                                    | 578.011.200 | 2025                                                            |
| Jumlah pembayaran sewa pembiayaan minimum                               | 578.011.200 | Total minimum lease liabilities                                 |
| Bunga                                                                   | 11.879.211  | Interest                                                        |
| Nilai sekarang pembayaran sewa pembiayaan minimum                       | 566.131.989 | Present value of minimum lease liabilities                      |
| Bagian yang akan jatuh tempo dalam satu tahun                           | 566.131.989 | Current portion                                                 |
| Bagian utang jangka panjang yang akan jatuh tempo lebih dari satu tahun | -           | Long-term portion of lease liabilities - net of current portion |

Liabilitas sewa merupakan liabilitas atas sewa ruang kantor milik RO pada tanggal 15 Desember 2022. Liabilitas sewa berjangka waktu tiga (3) tahun sampai dengan 31 Maret 2026, dengan suku bunga efektif 6,25% per tahun.

Lease liability represents liability for the rental of office space with RO entered into on December 15, 2022. This lease has term of three (3) years until March 31, 2026 with effective interest rates at 6.25% per annum.

Pada tahun 2025 dan 2024, beban bunga liabilitas sewa yang dibebankan pada laba rugi masing-masing sebesar Rp 11.879.211 dan Rp 46.071.983 (Catatan 38).

Interest expense on lease liability charged to operations in 2025 and 2024 amounted to Rp 11,879,211 and Rp 46,071,983, respectively (Note 38).

## 25. Utang Lain-lain

## 25. Other Payables

|                                                   | 2025           | 2024          |                                                 |
|---------------------------------------------------|----------------|---------------|-------------------------------------------------|
| Pihak berelasi (Catatan 42)<br>Sojitz Corporation | -              | 235.958.607   | Related parties (Note 42)<br>Sojitz Corporation |
| Pihak ketiga<br>Lain-lain                         | 12.519.706.133 | 4.670.342.379 | Third parties<br>Others                         |
| Jumlah                                            | 12.519.706.133 | 4.906.300.986 | Total                                           |

## 26. Pengukuran Nilai Wajar

## 26. Fair Value Measurement

Tabel berikut menyajikan pengukuran nilai wajar aset non-keuangan tertentu Grup:

The following table provides the fair value measurement of the Group's certain non-financial assets:

| 2025                                        |                   |                   |                  |              |
|---------------------------------------------|-------------------|-------------------|------------------|--------------|
| Pengukuran nilai wajar menggunakan:/        |                   |                   |                  |              |
| Fair value measurement using:               |                   |                   |                  |              |
|                                             |                   | Input signifikan  | Input signifikan |              |
|                                             |                   | yang dapat        | yang tidak dapat |              |
|                                             |                   | di observasi      | di observasi/    |              |
|                                             |                   | (Level 1)/        | (Level 2)/       | Significant  |
|                                             |                   | Quoted prices     | Significant      | unobservable |
| Nilai Tercatat/                             | in active markets | observable inputs | inputs           |              |
| Carrying Values                             | (Level 1)         | (Level 2)         | (Level 3)        |              |
| Aset yang nilai wajarnya disajikan:         |                   |                   |                  |              |
| Assets for which fair values are disclosed: |                   |                   |                  |              |
| Properti investasi yang dicatat             |                   |                   |                  |              |
| Investment properties carried               |                   |                   |                  |              |
| pada biaya perolehan (Catatan 13)           |                   |                   |                  |              |
| at cost (Note 13)                           |                   |                   |                  |              |
| Tanah dan bangunan sekolah                  | 90.695.733.199    | -                 | 369.419.560.000  | -            |
| Tanah dan bangunan pabrik                   | 64.362.959.830    | -                 | 199.794.740.000  | -            |
| Tanah dan bangunan komersial                | 27.053.370.383    | -                 | 28.437.430.000   | -            |
| Aset tetap yang dicatat pada biaya          |                   |                   |                  |              |
| Property, plant and equipment               |                   |                   |                  |              |
| perolehan (Catatan 14)                      |                   |                   |                  |              |
| carried at cost (Note 14)                   |                   |                   |                  |              |
| Tanah dan bangunan                          | 146.955.517.030   | -                 | 314.704.200.000  | -            |
| Instalasi pengolahan air                    | 154.019.653.615   | -                 | 198.764.450.000  | -            |
| Instalasi pengolahan air limbah             | 118.757.555.251   | -                 | 149.255.960.000  | -            |

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| 2024                                                                     |                                                               |                                                             |                                                             |                                                   |
|--------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------|
| Pengukuran nilai wajar menggunakan:<br>Fair value measurement using:     |                                                               |                                                             |                                                             |                                                   |
| Nilai Tercatat/<br>Carrying Values                                       | Input signifikan                                              | Input signifikan                                            | Input signifikan                                            | Input signifikan                                  |
|                                                                          | yang dapat                                                    | yang tidak dapat                                            | yang tidak dapat                                            | yang tidak dapat                                  |
|                                                                          | di observasi                                                  | di observasi                                                | di observasi                                                | di observasi                                      |
|                                                                          | (Level 1)/<br>Quoted prices<br>in active markets<br>(Level 1) | (Level 2)/<br>Significant<br>observable inputs<br>(Level 2) | (Level 2)/<br>Significant<br>observable inputs<br>(Level 2) | (Level 3)/<br>unobservable<br>inputs<br>(Level 3) |
| <b>Aset yang nilai wajarnya disajikan:</b>                               |                                                               |                                                             |                                                             |                                                   |
| <b>Properti investasi yang dicatat pada biaya perolehan (Catatan 13)</b> |                                                               |                                                             |                                                             |                                                   |
| Tanah dan bangunan sekolah                                               | 94.010.018.913                                                | -                                                           | 369.419.560.000                                             | -                                                 |
| Tanah dan bangunan pabrik                                                | 87.357.118.270                                                | -                                                           | 199.794.740.000                                             | -                                                 |
| Tanah dan bangunan komersial                                             | 8.649.196.721                                                 | -                                                           | 28.437.430.000                                              | -                                                 |
| <b>Aset tetap yang dicatat pada biaya perolehan (Catatan 14)</b>         |                                                               |                                                             |                                                             |                                                   |
| Tanah dan bangunan                                                       | 105.461.815.224                                               | -                                                           | 240.681.200.000                                             | -                                                 |
| Instalasi pengolahan air                                                 | 102.285.546.723                                               | -                                                           | 138.273.450.000                                             | -                                                 |
| Instalasi pengolahan air limbah                                          | 127.078.467.102                                               | -                                                           | 149.255.960.000                                             | -                                                 |

|                                                                |   |
|----------------------------------------------------------------|---|
| <b>Assets for which fair values are disclosed:</b>             |   |
| <b>Investment properties carried at cost (Note 13)</b>         |   |
| Land and school building                                       | - |
| Land and factory buildings                                     | - |
| Land and commercial building                                   | - |
| <b>Property, plant and equipment carried at cost (Note 14)</b> |   |
| Land and building                                              | - |
| Water treatment plant                                          | - |
| Waste water treatment plant                                    | - |

**Assets for which fair values are disclosed:**  
**Investment properties carried at cost (Note 13)**  
Land and school building  
Land and factory buildings  
Land and commercial building

**Property, plant and equipment carried at cost (Note 14)**  
Land and building  
Water treatment plant  
Waste water treatment plant

Informasi tentang pengukuran nilai wajar untuk aset non-keuangan yang termasuk hirarki Level 2 adalah sebagai berikut:

The information about fair value measurements of non-financial assets categorized as Level 2 follows:

| 2025 dan/and 2024                            |                                                              |                                                                                                            |                                                                   |
|----------------------------------------------|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| Keterangan/<br>Description                   | Teknik penilaian/<br>Valuation<br>Technique                  | Input yang dapat diobservasi/<br>Observable Inputs                                                         | Rentang<br>(Rata-rata tertimbang)/<br>Range<br>(Weighted Average) |
| Properti investasi/<br>Investment properties | Pendekatan pasar pembandingan/<br>Market-comparable approach | Harga per meter persegi/<br>Price per square meter                                                         | Rp 3.500.000 - Rp 7.500.000                                       |
|                                              | Pendekatan biaya penggantian/<br>Replacement cost approach   | Estimasi biaya penggantian setelah dikurangi penyusutan/<br>Estimated replacement cost net of depreciation | -                                                                 |
| Aset tetap/<br>Property, plant and equipment | Pendekatan pasar pembandingan/<br>Market-comparable approach | Harga per meter persegi/<br>Price per square meter                                                         | Rp 3.000.000 - Rp 8.000.000                                       |
|                                              | Pendekatan biaya penggantian/<br>Replacement cost approach   | Estimasi biaya penggantian setelah dikurangi penyusutan/<br>Estimated replacement cost net of depreciation | -                                                                 |

## 27. Modal Saham

Susunan kepemilikan saham Perusahaan berdasarkan catatan yang dibuat oleh PT Sinartama Gunita, Biro Administrasi Efek, adalah sebagai berikut:

| Nama Pemegang Saham | 2025 dan/and 2024                       |                                                               | Jumlah<br>Modal Disetor/<br>Total Paid-up<br>Capital | Name of Stockholder |
|---------------------|-----------------------------------------|---------------------------------------------------------------|------------------------------------------------------|---------------------|
|                     | Jumlah<br>Saham/<br>Number of<br>Shares | Persentase<br>Kepemilikan/<br>Percentage<br>of Ownership<br>% |                                                      |                     |
| PT Sumber Arusmulia | 27.608.772.200                          | 57,28                                                         | 2.760.877.220.000                                    | PT Sumber Arusmulia |
| Sojitz Corporation  | 12.049.527.800                          | 25,00                                                         | 1.204.952.780.000                                    | Sojitz Corporation  |
| Masyarakat          | 8.539.811.100                           | 17,72                                                         | 853.981.110.000                                      | Public              |
| Jumlah              | 48.198.111.100                          | 100,00                                                        | 4.819.811.110.000                                    | Total               |

Pada tanggal 31 Desember 2025 dan 2024, saham yang dimiliki oleh masyarakat termasuk saham yang dimiliki oleh Muktar Widjaja (Presiden Komisaris) sebanyak 44.004.900 lembar saham atau sebesar 0,091%.

Pada tanggal 31 Desember 2025 dan 2024, Perusahaan telah mencatatkan seluruh sahamnya pada Bursa Efek Indonesia. Seluruh saham yang diterbitkan oleh Perusahaan telah disetor penuh.

### Manajemen Permodalan

Tujuan utama dari pengelolaan modal Grup adalah untuk memastikan bahwa Grup mempertahankan rasio modal yang sehat dalam rangka mendukung bisnis dan memaksimalkan nilai pemegang saham. Grup tidak diwajibkan untuk memenuhi syarat-syarat modal tertentu.

Grup mengelola struktur modal dan membuat penyesuaian terhadap struktur modal sehubungan dengan perubahan kondisi ekonomi.

Rasio utang bersih terhadap modal pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

|                               | 2025              | 2024                |                                 |
|-------------------------------|-------------------|---------------------|---------------------------------|
| Jumlah utang                  | -                 | 500.000.000.000     | Total borrowings                |
| Dikurangi: kas dan setara kas | 376.998.048.347   | 1.759.472.182.729   | Less: cash and cash equivalents |
| Utang bersih                  | (376.998.048.347) | (1.259.472.182.729) | Net debt                        |
| Jumlah ekuitas                | 6.613.407.708.786 | 7.214.501.956.656   | Total equity                    |
| Rasio utang terhadap modal    | -6%               | -17%                | Gearing ratio                   |

## 27. Capital Stock

The share ownership in the Company based on the record of PT Sinartama Gunita, share's registrar follows:

As of December 31, 2025 and 2024, shares owned by the public include shares owned by Muktar Widjaja (President Commissioner) totaling to 44,004,900 shares or representing 0.091%.

As of December 31, 2025 and 2024, all of the Company's shares are listed in the Indonesia Stock Exchange. All shares issued by the Company were fully paid.

### Capital Management

The primary objective of the Group's capital management is to ensure that it maintains healthy capital ratios in order to support its business and maximize shareholder value. The Group is not required to meet any capital requirements.

The Group manages its capital structure and makes adjustments to it, in light of changes in economic conditions.

Ratio of net debt to equity as of December 31, 2025 and 2024 are as follows:

**28. Tambahan Modal Disetor**

Akun ini merupakan tambahan modal disetor Perusahaan sehubungan dengan:

|                                                                | <u>Jumlah/Amount</u>          |
|----------------------------------------------------------------|-------------------------------|
| Saldo 1 Januari 2015                                           | <u>(116.095.325.931)</u>      |
| Penerbitan modal saham melalui<br>penawaran umum perdana saham | 1.012.160.331.000             |
| Jumlah yang dicatat sebagai modal disetor                      | (481.981.110.000)             |
| Biaya emisi saham penawaran<br>umum perdana                    | <u>(34.353.522.486)</u>       |
| Bersih                                                         | <u>495.825.698.514</u>        |
| Saldo pada tanggal 31 Desember 2025 dan 2024                   | <u><u>379.730.372.583</u></u> |

**28. Additional Paid-in Capital**

This account represents additional paid-in capital in connection with the following:

|                                                                 | <u>Jumlah/Amount</u>          |
|-----------------------------------------------------------------|-------------------------------|
| Balance as of January 1, 2015                                   | <u>(116.095.325.931)</u>      |
| Issuance of shares through<br>initial public offering of shares | 1.012.160.331.000             |
| Amount recorded as paid-up capital                              | (481.981.110.000)             |
| Issuance costs of shares issued in<br>initial public offering   | <u>(34.353.522.486)</u>       |
| Net                                                             | <u>495.825.698.514</u>        |
| Balance as of December 31, 2025 and 2024                        | <u><u>379.730.372.583</u></u> |

**29. Saldo Laba Ditentukan Penggunaannya**

Berdasarkan Undang-undang Perseroan Terbatas (Undang-undang), perusahaan diwajibkan untuk membentuk cadangan sekurang-kurangnya sebesar 20% dari jumlah modal ditempatkan dan disetor.

Saldo laba ditentukan penggunaannya pada tanggal 31 Desember 2025 dan 2024 terkait dengan Undang-undang tersebut masing-masing adalah sebesar Rp 19.000.000.000 dan Rp 17.000.000.000.

**29. Appropriated Retained Earnings**

Under the Indonesian Limited Company Law (Law), companies are required to set up a statutory reserve amounting to at least 20% of the Company's issued and paid-up capital.

The balance of appropriated retained earnings as of December 31, 2025 and 2024 in connection with this Law amounted to Rp 19,000,000,000 and Rp 17,000,000,000, respectively.

**30. Kepentingan Nonpengendali**

Akun ini merupakan bagian kepemilikan nonpengendali atas aset bersih PT Pembangunan Deltamas, entitas anak, dengan rincian sebagai berikut:

|                        | <u>2025</u>                 | <u>2024</u>                 |
|------------------------|-----------------------------|-----------------------------|
| Modal saham            | 2.170.000.000               | 2.170.000.000               |
| Tambahan modal disetor | 345.000                     | 345.000                     |
| Saldo laba             | <u>1.391.075.002</u>        | <u>1.662.734.791</u>        |
| Jumlah                 | <u><u>3.561.420.002</u></u> | <u><u>3.833.079.791</u></u> |

**30. Non-Controlling Interests**

This account represents the share of non-controlling stockholders in net assets of PT Pembangunan Deltamas, a subsidiary, with details as follows:

Capital stock  
Additional paid-in capital  
Retained earnings

Total

### 31. Pendapatan Usaha

Rincian dari pendapatan usaha Grup adalah sebagai berikut:

|                   | 2025              | 2024              |
|-------------------|-------------------|-------------------|
| Penjualan:        |                   |                   |
| Industri          | 1.136.584.050.000 | 1.776.977.550.028 |
| Perumahan         | 79.087.997.825    | 108.429.200.434   |
| Komersial         | 33.032.704.070    | 64.547.051.667    |
| Komponen bunga    | 28.541.837.634    | 50.066.486.408    |
| Jumlah            | 1.277.246.589.529 | 2.000.020.288.537 |
| Sewa (Catatan 13) | 16.648.034.416    | 16.506.021.708    |
| Hotel             | 15.196.310.837    | 16.151.573.400    |
| Jumlah            | 1.309.090.934.782 | 2.032.677.883.645 |

Penjualan yang melebihi 10% dari jumlah penjualan dilakukan kepada pihak-pihak berikut:

|                                           | Penjualan/<br>Sales | Persentase terhadap<br>jumlah penjualan/<br>Percentage of total<br>sales | Penjualan/<br>Sales | Persentase terhadap<br>jumlah penjualan/<br>Percentage of total<br>sales |
|-------------------------------------------|---------------------|--------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------|
|                                           | 2025                |                                                                          | 2024                |                                                                          |
| PT Nayue Biotech Indonesia                | 256.759.900.000     | 20,10%                                                                   | -                   | -                                                                        |
| PT STT GDC Indonesia                      | 210.792.000.000     | 16,50%                                                                   | -                   | -                                                                        |
| PT Mega Wisesa Cemerlang                  | 210.000.000.000     | 16,44%                                                                   | -                   | -                                                                        |
| PT Templemore Real Estate and Data Centre | 173.529.200.000     | 13,59%                                                                   | -                   | -                                                                        |
| PT Microsoft Operations Indonesia         | -                   | -                                                                        | 810.393.850.000     | 40,88%                                                                   |
| Jumlah                                    | 851.081.100.000     | 66,63%                                                                   | 810.393.850.000     | 40,88%                                                                   |

### 31. Revenues

The details of the Group's revenues follows:

|                     |  |
|---------------------|--|
| Sales:              |  |
| Industrial          |  |
| Residences          |  |
| Commercial          |  |
| Financing component |  |
| Subtotal            |  |
| Rental (Note 13)    |  |
| Hotel               |  |
| Total               |  |

Sales which represent more than 10% of the total sales were made to the following parties:

### 32. Beban Pokok Pendapatan

Rincian dari beban pokok pendapatan Grup adalah sebagai berikut:

|                        | 2025            | 2024            |
|------------------------|-----------------|-----------------|
| Beban pokok penjualan: |                 |                 |
| Industri               | 385.772.556.963 | 554.942.207.061 |
| Perumahan              | 37.122.275.132  | 37.628.454.640  |
| Komersial              | 9.802.192.677   | 15.757.137.754  |
| Jumlah                 | 432.697.024.772 | 608.327.799.455 |
| Beban langsung:        |                 |                 |
| Sewa (Catatan 13)      | 7.904.270.492   | 7.402.187.158   |
| Hotel                  | 1.203.826.764   | 1.473.081.353   |
| Jumlah                 | 441.805.122.028 | 617.203.067.966 |

Tidak terdapat pembelian dan/atau pembayaran kepada pihak tertentu yang melebihi 10% dari jumlah penjualan.

### 32. Cost of Revenues

The details of the Group's cost of revenues follows:

|                  |  |
|------------------|--|
| Cost of sales:   |  |
| Industrial       |  |
| Residences       |  |
| Commercial       |  |
| Subtotal         |  |
| Direct costs:    |  |
| Rental (Note 13) |  |
| Hotel            |  |
| Total            |  |

There are no purchases and/or payments to a certain party that exceeded 10% of the total revenues.

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**33. Beban Penjualan**

|                   | 2025           | 2024           |
|-------------------|----------------|----------------|
| Komisi penjualan  | 26.023.693.721 | 55.424.990.011 |
| Promosi penjualan | 14.931.810.019 | 15.574.244.654 |
| Biaya manajemen   | 5.526.882.500  | 12.222.303.652 |
| Lain-lain         | 273.294.188    | 303.153.968    |
| Jumlah            | 46.755.680.428 | 83.524.692.285 |

**33. Selling Expenses**

Sales commission  
Sales promotion  
Management fee  
Others

Total

**34. Beban Umum dan Administrasi**

|                                                         | 2025            | 2024            |
|---------------------------------------------------------|-----------------|-----------------|
| Gaji, upah, dan tunjangan                               | 86.014.806.595  | 78.996.051.180  |
| Pajak, perijinan dan lisensi                            | 21.116.832.241  | 8.002.803.832   |
| Penyusutan dan amortisasi<br>(Catatan 14 dan 15)        | 13.809.782.363  | 12.760.609.261  |
| Jasa profesional                                        | 8.910.283.798   | 7.443.835.812   |
| Beban kantor lainnya                                    | 5.631.864.004   | 5.289.492.664   |
| Imbalan kerja jangka panjang<br>(Catatan 36)            | 5.052.484.564   | 4.682.939.029   |
| Teknologi informasi (Catatan 42)                        | 4.077.529.782   | 4.201.560.627   |
| Perbaikan dan pemeliharaan                              | 2.937.518.724   | 2.684.947.343   |
| Listrik, telepon, fax, dan pos                          | 1.396.421.071   | 1.544.329.467   |
| Transportasi dan perjalanan dinas                       | 1.362.854.090   | 1.596.101.678   |
| Sewa dan biaya pemeliharaan                             | 1.215.907.359   | 1.245.920.605   |
| Asuransi (Catatan 42)                                   | 1.024.803.999   | 907.167.056     |
| Jamuan dan sumbangan                                    | 984.484.525     | 650.538.254     |
| Pelatihan, seminar, iuran keanggotaan<br>dan perekrutan | 904.892.328     | 1.354.869.154   |
| Alat tulis dan perlengkapan kantor                      | 668.821.248     | 737.803.419     |
| Lain-lain                                               | 8.204.630.741   | 6.050.140.328   |
| Jumlah                                                  | 163.313.917.432 | 138.149.109.709 |

**34. General and Administrative Expenses**

Salaries, wages, and allowances  
Tax, permit and licenses  
Depreciation and amortization  
(Notes 14 and 15)  
Professional fees  
Other office expenses  
Long-term employee benefit expense  
(Note 36)  
Information technology (Note 42)  
Repairs and maintenance  
Electricity, telephone, fax, and postage  
Transportation and travel  
Rental and service charge  
Insurance (Note 42)  
Entertainment and donation  
Training, seminar, membership charges  
and recruitment  
Stationery and office supplies  
Others

Total

**35. Keuntungan Kegiatan Pengelolaan dan  
Lain-lain – Bersih**

|                                       | 2025            | 2024            |
|---------------------------------------|-----------------|-----------------|
| Penghasilan:                          |                 |                 |
| Pengelolaan air bersih dan lingkungan | 327.466.851.972 | 321.011.383.690 |
| Lain-lain                             | 30.378.483.426  | 19.866.470.310  |
| Jumlah                                | 357.845.335.398 | 340.877.854.000 |
| Beban:                                |                 |                 |
| Keamanan dan pemeliharaan lingkungan  | 79.218.633.588  | 79.415.267.265  |
| Gaji karyawan pengelola lingkungan    | 33.938.444.096  | 32.543.881.721  |
| Penyusutan (Catatan 14 dan 15)        | 23.486.006.278  | 18.031.521.468  |
| Lain-lain                             | 32.333.903.082  | 29.303.023.660  |
| Jumlah                                | 168.976.987.044 | 159.293.694.114 |
| Bersih                                | 188.868.348.354 | 181.584.159.886 |

**35. Gain on Estate Management Operations  
and Others – Net**

Income:  
Clean water and estate management  
Others  
Total

Expenses:  
Security and environmental maintenance  
Salaries estate employees  
Depreciation (Notes 14 and 15)  
Others  
Total

Net

### 36. Imbalan Kerja Jangka Panjang

Besarnya imbalan pasca-kerja dihitung berdasarkan ketentuan yang berlaku.

Untuk pendanaan imbalan kerja jangka panjang, Grup menyelenggarakan program dana pensiun manfaat pasti untuk seluruh karyawan tetap yang memenuhi syarat. Imbalan tersebut akan dibayarkan pada saat karyawan pensiun, cacat tetap atau diberhentikan.

Grup telah menunjuk PT Asuransi Simas Jiwa, pihak berelasi, (Catatan 42) untuk mengelola program pensiun tersebut melalui Dana Pensiun Lembaga Keuangan (DPLK) Simas Jiwa, yang peraturannya telah disahkan menurut Keputusan Dewan Komisiner Otoritas Jasa Keuangan No. KEP-20/NB.01/2021 tanggal 12 Maret 2021 mengenai Pengesahan atas Peraturan Dana Pensiun dari DPLK Simas Jiwa.

Perhitungan aktuaria terakhir atas liabilitas imbalan kerja jangka panjang dilakukan oleh Kantor Konsultan Aktuaria Steven & Mourits, aktuaris independen, tertanggal 6 Februari 2026.

Jumlah karyawan Grup yang berhak atas imbalan kerja jangka panjang tersebut masing-masing sebanyak 396 dan 382 karyawan tahun 2025 dan 2024.

Liabilitas yang disajikan pada laporan posisi keuangan konsolidasian sehubungan dengan program imbalan pasti adalah sebagai berikut:

|                                                | 2025                  | 2024                  |                                             |
|------------------------------------------------|-----------------------|-----------------------|---------------------------------------------|
| Nilai kini kewajiban imbalan pasti             | 34.473.169.062        | 29.592.961.354        | Present value of funded defined-benefit     |
| Nilai wajar aset program                       | (1.033.987.195)       | (3.228.004.378)       | Fair value of plan assets                   |
| Jumlah liabilitas imbalan kerja jangka panjang | <u>33.439.181.867</u> | <u>26.364.956.976</u> | Total long-term employee benefits liability |

### 36. Long-term Employee Benefits

The amount of post-employment benefits is calculated based on the applicable provisions.

To fund these long-term employee benefits, the Group operates a defined benefit pension plan for all qualified permanent employees. The benefits will be paid at the time the employee retires, is permanently disabled or is terminated.

The Group has appointed PT Asuransi Simas Jiwa, related party, (Note 42) to manage the pension program through the Simas Jiwa Financial Institution Pension Fund (DPLK), the regulation of which was approved according to Decision of the Financial Services Authority Commissioner Board No. KEP-20/NB.01/2021 dated March 12, 2021 concerning Ratification of the Pension Fund Regulation from the DPLK Simas Jiwa.

The latest actuarial valuation upon the long-term employee benefits liability was from Kantor Konsultan Aktuaria Steven & Mourits, an independent actuary, dated February 6, 2026.

Number of eligible employees is 396 and 382 in 2025 and 2024, respectively.

The liabilities amount included in the consolidated statements of financial position arising from the Company's obligation in respect of its defined benefit plan is as follows:



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Jumlah-jumlah yang diakui di laporan laba rugi dan penghasilan komprehensif lain konsolidasian sehubungan dengan imbalan pasti adalah sebagai berikut:

Amounts recognized in the consolidated statements of profit or loss and other comprehensive income in respect of this benefit plan follows:

|                                                                                                              | 2025          | 2024          |                                                                                                         |
|--------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------------------------------------------------------------------------------------------------|
| Biaya jasa kini                                                                                              | 3.039.994.347 | 2.861.382.134 | Current service costs                                                                                   |
| Biaya bunga neto                                                                                             | 1.968.832.836 | 1.641.415.520 | Net interest expense                                                                                    |
| Biaya jasa lalu                                                                                              | 5.593.981     | 11.337.975    | Past service cost                                                                                       |
| Jumlah biaya imbalan pasti yang diakui di laba rugi                                                          | 5.014.421.164 | 4.514.135.629 | Subtotal of defined benefit cost recognized in profit or loss                                           |
| Biaya terminasi                                                                                              | 38.063.400    | 168.803.400   | Termination cost                                                                                        |
| Komponen biaya imbalan pasti yang diakui di laba rugi                                                        | 5.052.484.564 | 4.682.939.029 | Component of defined benefit costs recognized in profit or loss                                         |
| Pengukuran kembali liabilitas imbalan imbalan pasti - kerugian aktuarial diakui dalam rugi komprehensif lain | 3.372.895.327 | 130.230.684   | Remeasurement of the defined benefits liability - actuarial loss recognized in other comprehensive loss |
| Jumlah                                                                                                       | 8.425.379.891 | 4.813.169.713 | Total                                                                                                   |

Pada tahun 2025 dan 2024, komponen biaya imbalan pasti untuk tahun berjalan disajikan sebagai bagian dari "Beban umum dan administrasi" (Catatan 34) pada laba rugi.

In 2025 and 2024, the components of defined benefit cost for the year are included in as part of "General and administrative expenses" (Note 34) in the profit or loss.

Mutasi liabilitas imbalan kerja jangka panjang-bersih yang diakui di laporan posisi keuangan konsolidasian adalah sebagai berikut:

Movement of long-term employee benefits liability-net recognized in the consolidated statements of financial position follows:

|                                                   | 2025            | 2024            |                                                     |
|---------------------------------------------------|-----------------|-----------------|-----------------------------------------------------|
| Saldo awal tahun                                  | 26.364.956.976  | 23.305.322.263  | Balance at the beginning of the year                |
| Beban imbalan kerja jangka panjang tahun berjalan | 5.052.484.564   | 4.682.939.029   | Long-term employee benefits expense during the year |
| Pembayaran terminasi (38.063.400)                 | (38.063.400)    | (168.803.400)   | Termination payment                                 |
| Pembayaran selama tahun berjalan (13.091.600)     | (13.091.600)    | (134.731.600)   | Benefit payments during the year                    |
| Iuran Grup (1.300.000.000)                        | (1.300.000.000) | (1.450.000.000) | The Group's contribution                            |
| Rugi komprehensif lain                            | 3.372.895.327   | 130.230.684     | Other comprehensive loss                            |
| Saldo akhir tahun                                 | 33.439.181.867  | 26.364.956.976  | Balance at the end of the year                      |

Mutasi nilai wajar aset program adalah sebagai berikut:

Movement of fair value of plan assets are as follow:

|                                                                     | 2025            | 2024            |                                            |
|---------------------------------------------------------------------|-----------------|-----------------|--------------------------------------------|
| Saldo awal tahun                                                    | 3.228.004.378   | 5.586.883.863   | Balance at the beginning of the year       |
| Pendapatan bunga                                                    | 88.359.381      | 161.129.449     | Interest income                            |
| Kontribusi pemberi kerja                                            | 1.300.000.000   | 1.450.000.000   | Contributions from the employer            |
| Pembayaran imbalan dari aset program (3.517.023.210)                | (3.517.023.210) | (3.836.442.625) | Benefit payment from plan assets           |
| Kerugian pengukuran kembali - imbal hasil aset program (65.353.354) | (65.353.354)    | (133.566.309)   | Remeasurement loss - return on plan assets |
| Saldo akhir tahun                                                   | 1.033.987.195   | 3.228.004.378   | Balance at the end of the year             |

Porsi terbesar aset investasi ditempatkan pada instrumen pendapatan tetap, meskipun Grup juga berinvestasi pada instrumen pasar uang. Grup meyakini bahwa instrumen pendapatan tetap memberikan imbal hasil yang paling baik dalam jangka panjang pada tingkatan risiko yang dapat diterima.

The largest proportions of investment assets are invested in fixed income instrument, although the Group also invest in money market instrument. The Group believes that fixed income instrument offers the best return over the long-term with acceptable level of risk.

Asumsi-asumsi aktuarial utama yang digunakan dalam perhitungan imbalan kerja jangka panjang adalah sebagai berikut:

Principal assumptions used in the valuation of the long-term employee benefits are as follows:

|                             | 2025                                                                                                                                                                                  | 2024  |                            |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------------------------|
| Tingkat diskonto            | 6,45%                                                                                                                                                                                 | 7,10% | Discount rate              |
| Tingkat kenaikan gaji       | 7,00%                                                                                                                                                                                 | 7,00% | Future salary increases    |
| Tingkat perputaran karyawan | 5,00% per tahun sampai dengan usia 20 tahun, kemudian menurun secara linier menjadi 0% pada usia 55 tahun/<br>5.00% per annum until age 20, then decrease linearly to 0% until age 55 |       | Level of employee turnover |

Analisis sensitivitas dari perubahan asumsi-asumsi utama terhadap liabilitas imbalan kerja jangka panjang adalah sebagai berikut:

The sensitivities of the overall long-term employee benefit liabilities to changes in the weighted principal assumptions follows:

| 2025                                                                                                                          |                                                  |                                              |                 |                    |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------|-----------------|--------------------|
| Dampak Kenaikan (Penurunan) terhadap Liabilitas Imbalan Pasti/<br>Impact on Defined Benefits Liability<br>Increase (Decrease) |                                                  |                                              |                 |                    |
| Perubahan asumsi/<br>Change in Assumptions                                                                                    | Kenaikan dari asumsi/<br>Increase in Assumptions | Penurunan asumsi/<br>Decrease in Assumptions |                 |                    |
| Tingkat diskonto                                                                                                              | 1%                                               | (2.246.418.813)                              | 2.512.196.902   | Discount rate      |
| Tingkat pertumbuhan gaji                                                                                                      | 1%                                               | 2.627.926.880                                | (2.390.579.663) | Salary growth rate |
| 2024                                                                                                                          |                                                  |                                              |                 |                    |
| Dampak Kenaikan (Penurunan) terhadap Liabilitas Imbalan Pasti/<br>Impact on Defined Benefits Liability<br>Increase (Decrease) |                                                  |                                              |                 |                    |
| Perubahan asumsi/<br>Change in Assumptions                                                                                    | Kenaikan dari asumsi/<br>Increase in Assumptions | Penurunan asumsi/<br>Decrease in Assumptions |                 |                    |
| Tingkat diskonto                                                                                                              | 1%                                               | (1.990.181.914)                              | 2.225.162.806   | Discount rate      |
| Tingkat pertumbuhan gaji                                                                                                      | 1%                                               | 2.344.877.038                                | (2.131.773.795) | Salary growth rate |

### 37. Pendapatan Bunga

### 37. Interest Income

|                        | 2025                  | 2024                  |                       |
|------------------------|-----------------------|-----------------------|-----------------------|
| Pendapatan bunga atas: |                       |                       | Interest income from: |
| Deposito berjangka     | 49.816.485.063        | 73.473.868.926        | Time deposits         |
| Jasa giro              | 870.155.665           | 1.307.041.880         | Current accounts      |
| Jumlah                 | <u>50.686.640.728</u> | <u>74.780.910.806</u> | Total                 |

**38. Beban Bunga**

|                                       | 2025           |
|---------------------------------------|----------------|
| Bunga atas:                           |                |
| Liabilitas kontrak (Catatan 21)       | 15.868.487.231 |
| Utang bank jangka pendek (Catatan 16) | 8.750.000.000  |
| Liabilitas sewa (Catatan 24)          | 11.879.211     |
| Jumlah                                | 24.630.366.442 |

**38. Interest Expense**

|                                | 2024           |
|--------------------------------|----------------|
| Interest on:                   |                |
| Contract liabilities (Note 21) | 33.982.848.135 |
| Short-term bank loan (Note 16) | 4.447.916.667  |
| Lease liability (Note 24)      | 46.071.983     |
| Total                          | 38.476.836.785 |

**39. Pajak Penghasilan**

a. Beban pajak Grup terdiri dari:

|              | 2025           |
|--------------|----------------|
| Pajak kini   |                |
| Perusahaan   | 25.286.432.600 |
| Entitas anak | 15.815.928.117 |
| Jumlah       | 41.102.360.717 |

**39. Income Tax**

a. The tax expenses of the Group consist of the following:

|             | 2024           |
|-------------|----------------|
| Current tax |                |
| The Company | 29.314.762.180 |
| Subsidiary  | 9.837.912.040  |
| Total       | 39.152.674.220 |

b. Pajak Kini

Rekonsiliasi antara laba sebelum pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian dengan laba kena pajak adalah sebagai berikut:

b. Current Tax

A reconciliation between profit before tax per consolidated statements of profit or loss and other comprehensive income and taxable income as follows:

|                                                                                              | 2025              | 2024              |                                                                                                |
|----------------------------------------------------------------------------------------------|-------------------|-------------------|------------------------------------------------------------------------------------------------|
| Laba sebelum pajak menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian | 842.051.524.829   | 1.373.783.484.718 | Profit before tax per consolidated statements of profit or loss and other comprehensive income |
| Beban pajak final Perusahaan                                                                 | 8.827.169.606     | 15.843.835.525    | Final tax expense of the Company                                                               |
| Penyesuaian pendapatan yang telah dikenakan pajak final                                      | (172.635.001.410) | (369.224.637.683) | Income already subjected to final tax                                                          |
| Laba sebelum pajak entitas anak                                                              | (662.319.247.523) | (969.173.379.728) | Profit before tax of the subsidiary                                                            |
| Laba sebelum pajak Perusahaan                                                                | 15.924.445.502    | 51.229.302.832    | Profit before tax of the Company                                                               |
| Perbedaan temporer:                                                                          |                   |                   | Temporary differences:                                                                         |
| Imbalan kerja jangka panjang                                                                 | 3.739.209.850     | 3.356.034.708     | Long-term employee benefits                                                                    |
| Selisih antara penyusutan fiskal dan komersial                                               | (197.586.559)     | (563.993.625)     | Difference between fiscal and commercial depreciation                                          |
| Jumlah - bersih                                                                              | 3.541.623.291     | 2.792.041.083     | Subtotal -net                                                                                  |
| Perbedaan tetap:                                                                             |                   |                   | Permanent differences:                                                                         |
| Efek dari komponen pembiayaan                                                                | 15.881.681.934    | 19.544.214.463    | Effect of financing component                                                                  |
| Pajak penghasilan karyawan yang ditanggung                                                   | 13.278.226.327    | 12.367.929.036    | Employee income tax                                                                            |
| Jamuan dan sumbangan                                                                         | 833.882.073       | 622.729.084       | Entertainment and donation                                                                     |
| Beban sewa dan jasa pelayanan apartemen                                                      | 816.117.696       | 806.326.834       | Rental and service charge of apartment                                                         |
| Iuran keanggotaan                                                                            | 663.871.800       | 568.168.834       | Membership charges                                                                             |
| Pendapatan bunga                                                                             | (24.415.352.018)  | (31.952.665.571)  | Interest income                                                                                |
| Beban lain-lain                                                                              | 88.413.833.395    | 77.270.872.405    | Other expenses                                                                                 |
| Jumlah - bersih                                                                              | 79.590.579.273    | 59.683.360.622    | Subtotal -net                                                                                  |
| Laba kena pajak Perusahaan                                                                   | 99.056.648.066    | 113.704.704.537   | Taxable income of the Company                                                                  |

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Perhitungan beban dan utang pajak kini  
adalah sebagai berikut:

The current tax expense and payable are  
computed as follows:

|                                    | 2025           | 2024           |                                 |
|------------------------------------|----------------|----------------|---------------------------------|
| Beban pajak kini                   |                |                | Current tax expense             |
| Perusahaan                         | 25.286.432.600 | 29.314.762.180 | The Company                     |
| Entitas anak                       | 15.815.928.117 | 9.837.912.040  | Subsidiary                      |
| Jumlah beban pajak kini            | 41.102.360.717 | 39.152.674.220 | Total current tax expense       |
| Dikurangi pembayaran pajak dimuka: |                |                | Less prepaid taxes:             |
| Perusahaan                         | 22.955.422.567 | 19.913.502.923 | The Company                     |
| Entitas anak                       | 9.224.568.388  | 6.000.904.196  | Subsidiary                      |
| Jumlah                             | 32.179.990.955 | 25.914.407.119 | Subtotal                        |
| Utang pajak                        | 8.922.369.762  | 13.238.267.101 | Tax payable                     |
| Rincian utang pajak:               |                |                | Details of current tax payable: |
| Perusahaan                         | 2.331.010.033  | 9.401.259.257  | The Company                     |
| Entitas anak                       | 6.591.359.729  | 3.837.007.844  | Subsidiary                      |
| Jumlah utang pajak (Catatan 18)    | 8.922.369.762  | 13.238.267.101 | Total tax payable (Note 18)     |

Grup telah menerapkan tarif pajak yang  
berlaku sebesar 22% dalam perhitungan  
pajak kininya.

The Group has applied the prevailing tax  
rates at 22% in the current tax  
computation.

Laba kena pajak dan beban pajak  
Perusahaan tahun 2024 sesuai dengan  
Surat Pemberitahuan Tahunan yang  
disampaikan Perusahaan kepada Kantor  
Pelayanan Pajak.

The taxable income and tax expense of  
the Company in 2024 are in accordance  
with the corporate income tax returns filed  
with the Tax Service Office.

c. Pajak Tangguhan

Aset pajak tangguhan - bersih  
Perusahaan dari perbedaan temporer  
masing-masing sebesar Rp 779.157.124  
dan Rp 614.249.038 pada tanggal  
31 Desember 2025 dan 2024 tidak diakui.

c. Deferred Tax

The deferred tax assets - net on  
the Company's temporary differences  
as of December 31, 2025 and 2024  
amounting to Rp 779,157,124 and  
Rp 614,249,038, respectively, have not  
been recognized.

d. Pajak Final

Perhitungan beban pajak final dan pajak  
dibayar dimuka adalah sebagai berikut:

d. Final Tax

The final tax expense and prepaid taxes  
are computed as follows:

|                           | 2025           | 2024           |                           |
|---------------------------|----------------|----------------|---------------------------|
| Pajak final               |                |                | Final tax                 |
| Perusahaan                |                |                | The Company               |
| Tahun 2025:               |                |                | In 2025:                  |
| 2,5% x Rp 290.748.894.317 | 7.268.722.358  | -              | 2,5% x Rp 290,748,894,317 |
| 5% x Rp 2.828.217.008     | 141.410.850    | -              | 5% x Rp 2,828,217,008     |
| 10% x Rp 14.170.363.978   | 1.417.036.398  | -              | 10% x Rp 14,170,363,978   |
| Tahun 2024:               |                |                | In 2024:                  |
| 2,5% x Rp 565.853.979.000 | -              | 14.146.349.475 | 2,5% x Rp 565,853,979,000 |
| 10% x Rp 16.974.860.500   | -              | 1.697.486.050  | 10% x Rp 16,974,860,500   |
| Entitas anak              | 24.742.760.155 | 36.000.179.016 | Subsidiary                |
| Jumlah beban pajak final  | 33.569.929.761 | 51.844.014.541 | Total final tax expense   |

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|                                          | 2025            | 2024             |                               |
|------------------------------------------|-----------------|------------------|-------------------------------|
| Dikurangi pajak dibayar dimuka:          |                 |                  | Less prepaid taxes:           |
| Perusahaan                               | 11.403.747.342  | 19.347.417.117   | The Company                   |
| Entitas anak                             | 31.616.100.518  | 47.354.148.346   | Subsidiary                    |
| Jumlah                                   | 43.019.847.860  | 66.701.565.463   | Subtotal                      |
| Pajak dibayar dimuka                     | (9.449.918.099) | (14.857.550.922) | Prepaid taxes                 |
| Rincian pajak dibayar dimuka             |                 |                  | Details of prepaid taxes:     |
| Perusahaan                               | 2.576.577.736   | 3.503.581.592    | The Company                   |
| Entitas anak                             | 6.873.340.363   | 11.353.969.330   | Subsidiary                    |
| Jumlah pajak dibayar dimuka (Catatan 11) | 9.449.918.099   | 14.857.550.922   | Total prepaid taxes (Note 11) |

e. Surat Ketetapan Pajak

Perusahaan

Selama tahun 2025, Perusahaan menerima Surat Tagihan Pajak (STP) dengan rincian sebagai berikut:

- STP atas Pajak Penghasilan (PPH) pasal 21 untuk tahun fiskal 2023 sebesar Rp 6.583.094 yang telah dilunasi oleh Perusahaan pada bulan Januari 2025.
- STP atas PPh Badan dan Pajak Pertambahan Nilai untuk tahun fiskal 2022 dengan jumlah keseluruhan sebesar Rp 95.064.909 yang telah dilunasi oleh Perusahaan pada bulan November 2025.

PT Pembangunan Deltamas (PDM)

Selama tahun 2024, PDM, entitas anak, menerima Surat Ketetapan Pajak Kurang Bayar atas PPh pasal 4 ayat 2, pasal 21, pasal 23 dan pasal 25 untuk tahun fiskal 2021 dengan jumlah keseluruhan sebesar Rp 502.917.462 yang telah dilunasi oleh PDM pada tahun 2024.

e. Tax Assessment Letter

The Company

In 2025, the Company received Tax Invoice Letters with details as follows:

- Tax Invoice Letter for Income Tax Article 21 for fiscal year 2013 amounting to Rp 6,583,094 which had been settled by the Company in January 2025.
- Tax Invoice Letter for Corporate Income Tax and Value Added Tax for fiscal year 2022 totaling to Rp 95,064,909 which had been settled by the Company in November 2025.

PT Pembangunan Deltamas (PDM)

In 2024, PDM, a subsidiary, received Tax Assessment Letter for Underpayment of Income Tax article 4 (2), article 21, article 23 and article 25 for fiscal year 2021 totaling to Rp 502,917,462, which had been settled by PDM in 2024.

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Rekonsiliasi antara beban pajak dan hasil perkalian laba akuntansi sebelum pajak berdasarkan laporan laba rugi dan penghasilan komprehensif lain konsolidasian dengan tarif pajak yang berlaku adalah sebagai berikut:

A reconciliation between the total tax expense and the amounts computed by applying the effective tax rates to profit before tax per consolidated statements of profit or loss and other comprehensive income follows:

|                                                                                              | 2025              | 2024              |                                                                                                |
|----------------------------------------------------------------------------------------------|-------------------|-------------------|------------------------------------------------------------------------------------------------|
| Laba sebelum pajak menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian | 842.051.524.829   | 1.373.783.484.718 | Profit before tax per consolidated statements of profit or loss and other comprehensive income |
| Beban pajak final                                                                            | 8.827.169.606     | 15.843.835.525    | Final tax expense                                                                              |
| Penyesuaian pendapatan yang telah dikenakan pajak final                                      | (172.635.001.410) | (369.224.637.683) | Income already subjected to final tax                                                          |
| Laba sebelum pajak entitas anak                                                              | (662.319.247.523) | (969.173.379.728) | Profit before tax of the subsidiary                                                            |
| Laba sebelum pajak Perusahaan                                                                | 15.924.445.502    | 51.229.302.832    | Profit before tax of the Company                                                               |
| Beban pajak menurut tarif pajak yang berlaku                                                 | 3.503.378.010     | 11.270.446.623    | Tax expense at effective tax rate                                                              |
| Efek dari komponen pembiayaan                                                                | 3.493.970.026     | 4.299.727.182     | Effect of financing component                                                                  |
| Pajak penghasilan karyawan yang ditanggung                                                   | 2.921.209.792     | 2.720.944.388     | Employee income tax                                                                            |
| Jamuan dan sumbangan                                                                         | 183.454.056       | 137.000.398       | Entertainment and donation                                                                     |
| Beban sewa dan jasa pelayanan apartemen                                                      | 179.545.893       | 177.391.903       | Rental and service charge of apartment                                                         |
| Iuran keanggotaan                                                                            | 146.051.796       | 124.997.143       | Membership charges                                                                             |
| Pendapatan bunga                                                                             | (5.371.377.444)   | (7.029.586.426)   | Interest income                                                                                |
| Beban lain-lain                                                                              | 19.451.043.347    | 16.999.591.931    | Other expenses                                                                                 |
| Bersih                                                                                       | 17.509.927.440    | 13.130.339.337    | Net                                                                                            |
| Subjumlah                                                                                    | 21.013.305.450    | 24.400.785.960    | Subtotal                                                                                       |
| Perbedaan temporer yang tidak diakui sebagai aset pajak tangguhan                            | 779.157.124       | 614.249.038       | Unrecognized deferred tax assets on temporary differences                                      |
| Jumlah beban pajak Perusahaan                                                                | 21.792.462.574    | 25.015.034.998    | Tax expense of the Company                                                                     |
| Jumlah beban pajak Entitas anak                                                              | 15.815.928.117    | 9.837.912.040     | Tax expense of the Subsidiary                                                                  |
| Jumlah beban pajak                                                                           | 37.608.390.691    | 34.852.947.038    | Total tax expense                                                                              |

#### 40. Dividen Tunai

Berdasarkan Rapat Umum Pemegang Saham Tahunan Perusahaan tanggal 28 April 2025, para pemegang saham Perusahaan telah menyetujui pembagian dividen tunai kepada pemegang saham dengan nilai sebesar Rp 1.397.745.221.900 atau sebesar Rp 29 per saham dibayarkan pada bulan Mei 2025.

#### 40. Cash Dividends

Based on the Company's Annual General Meeting of the Shareholders dated April 28, 2025, the Company's stockholders agreed to distribute cash dividends to stockholders amounting to Rp 1,397,745,221,900 or equivalent to Rp 29 per share paid in May 2025.

#### 41. Laba Per Saham

Laba per saham dasar dihitung berdasarkan informasi berikut:

|                                                       | 2025            | 2024              |
|-------------------------------------------------------|-----------------|-------------------|
| Jumlah laba teratribusikan pada pemilik entitas induk | 800.308.422.064 | 1.333.657.486.567 |
| Jumlah rata-rata tertimbang saham                     | 48.198.111.100  | 48.198.111.100    |
| Laba per saham dasar                                  | 16,60           | 27,67             |

#### 41. Earnings Per Share

Basic earnings per share is computed based on the following data:

Profit attributable to owners of the parent Company  
Weighted average number of shares outstanding  
Basic earnings per share

#### 42. Sifat dan Transaksi Hubungan Berelasi

##### Sifat Pihak Berelasi

- PT Sumber Arusmulia dan Sojitz Corporation merupakan pemegang saham Perusahaan.
- Perusahaan yang sebagian pemegang saham dan/atau manajemennya sama dengan Grup, yaitu:
  - PT Asuransi Simas Jiwa
  - PT Asuransi Sinar Mas
  - PT Bank Sinarmas Tbk
  - PT Ekacentra Usahamaju

- Grup memiliki investasi dalam ventura bersama di PT Panahome Deltamas Indonesia.
- Sinarmas Land Limited adalah pemegang saham akhir Grup.

##### Transaksi dengan Pihak Berelasi

Dalam kegiatan usahanya, Grup melakukan transaksi tertentu dengan pihak-pihak berelasi, yang meliputi antara lain:

- Akun-akun berikut merupakan transaksi dengan pihak berelasi:

##### Aset/Assets

Kas dan setara kas/  
Cash and cash equivalents  
PT Bank Sinarmas Tbk

|  | 2025           | 2024           | Persentase terhadap Jumlah Aset/Liabilitas/<br>Percentage to Total Assets/Liabilities |           |
|--|----------------|----------------|---------------------------------------------------------------------------------------|-----------|
|  |                |                | 2025<br>%                                                                             | 2024<br>% |
|  | 33.612.432.667 | 26.249.997.626 | 0,47                                                                                  | 0,32      |

#### 42. Nature of Relationship and Transactions with Related Parties

##### Nature of Relationship

- PT Sumber Arusmulia and Sojitz Corporation are stockholders of the Company.
- The companies which have partly the same stockholders and/or management as the Group are as follows:
  - PT Royal Oriental
  - PT Samakta Mitra
  - Sinarmas Land Hongkong Limited

- The Group has investment in PT Panahome Deltamas Indonesia, a joint venture.
- Sinarmas Land Limited is the ultimate parent company of the Group.

##### Transactions with Related Parties

In the normal course of business, the Group entered into certain transactions with related parties involving the following:

- The accounts involving transactions with related parties are as follows:

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- b. Grup menunjuk PT Asuransi Simas Jiwa untuk mengelola program dana pensiun melalui Dana Pensiun Lembaga Keuangan Simas Jiwa (Catatan 36).
- c. Grup mengasuransikan properti investasi dan aset tetap pada PT Asuransi Sinar Mas (Catatan 13 dan 14).
- d. Berdasarkan perjanjian sewa tanggal 20 Januari 2020, Perusahaan menyewa ruangan kantor di Sinarmas Land Plaza dari PT Royal Oriental. Perjanjian ini akan berlaku mulai 1 April 2020 sampai dengan 31 Maret 2023 dan telah diperpanjang mulai tanggal 1 April 2023 sampai dengan tanggal 31 Maret 2026.
- e. Pada tanggal 31 Maret 2016, Perusahaan menandatangani perjanjian dengan Sojitz Corporation (SC) dan Sinarmas Land Limited (SML). Perjanjian ini berlaku mulai tanggal 1 April 2016 sampai dengan tanggal 31 Maret 2017. Berdasarkan perjanjian ini, atas jasa yang diberikan oleh SC dan SML maka Perusahaan akan membayar biaya komisi dan biaya manajemen dengan rincian sebagai berikut:
  - Saat SC mendatangkan pembeli atau penyewa, maka Perusahaan membayar biaya komisi untuk SC sebesar 2% dan biaya manajemen untuk SML/SML Grup Entitas sebesar 1% dari total nilai transaksi;
  - Saat SML mendatangkan pembeli atau penyewa, maka Perusahaan membayar biaya komisi untuk SML/SML Grup Entitas sebesar 2,5% dan biaya manajemen untuk SC sebesar 0,5% dari total nilai transaksi.

Pada tanggal 1 April 2023, perjanjian ini diperbaharui dengan masa berlaku mulai tanggal 1 April 2023 sampai dengan tanggal 31 Maret 2024 dan telah diperpanjang setiap tahunnya sampai dengan tanggal 31 Maret 2026.

Pada tahun 2025 dan 2024, Perusahaan membayar komisi penjualan kepada SC masing-masing sebesar nihil dan Rp 1.310.660.000 (Catatan 19 dan 33). Pada tahun 2025 dan 2024, Perusahaan membayar biaya manajemen kepada SC masing-masing sebesar Rp 265.000.000 dan Rp 1.340.220.700 dan kepada SML/SML Grup Entitas, masing-masing sebesar Rp 265.000.000 dan Rp 3.479.425.700 (Catatan 19 dan 33).

- b. The Group has appointed PT Asuransi Simas Jiwa to manage the pension program through the Simas Jiwa Financial Institution Pension Fund (Note 36).
- c. The Group insured its investment properties and property, plant and equipment with PT Asuransi Sinar Mas (Notes 13 and 14).
- d. Based on rental agreement dated January 20, 2020, the Company leases an office space in Sinarmas Land Plaza from PT Royal Oriental from April 1, 2020 to March 31, 2023 and further extended from April 1, 2023 until March 31, 2026.
- e. On March 31, 2016, the Company entered into an agreement with Sojitz Corporation (SC) and Sinarmas Land Limited (SML). The agreement is effective from April 1, 2016 until March 31, 2017. Based on this agreement, the Company will pay commissions and management fees to SC and SML, respectively as follows:
  - When SC obtained customers or lessee, the Company shall pay commission fee of 2% to SC and management fee of 1% to SML/SML Group Entity based on the total value of transactions;
  - When SML obtained customers or lessee, the Company shall pay commission fee of 2.5% to SML/SML Group Entity and management fee of 0.5% to SC based on the total value of transactions.

On April 1, 2023, this agreement was superseded by the new agreement, which is effective from April 1, 2023 until March 31, 2024 and further extended annually until March 31, 2026.

In 2025 and 2024, the Company paid sales commission to SC amounting to nil and Rp 1,310,660,000, respectively (Notes 19 and 33). In 2025 and 2024, the Company paid management fee to SC amounting to Rp 265,000,000 and Rp 1,340,220,700, respectively, and to SML/SML Group Entity, amounting to Rp 265,000,000 and Rp 3,479,425,700, respectively (Notes 19 and 33).

f. Pada tanggal 31 Maret 2016, PDM menandatangani perjanjian dengan SC dan SML. Perjanjian ini berlaku mulai tanggal 1 April 2016 sampai dengan tanggal 31 Maret 2017. Berdasarkan perjanjian ini, atas jasa yang diberikan oleh SC dan SML maka PDM akan membayar biaya komisi dan biaya manajemen dengan rincian sebagai berikut:

- Saat SC mendatangkan pembeli atau penyewa, maka PDM membayar biaya komisi untuk SC sebesar 2% dan biaya manajemen untuk SML/SML Grup Entitas sebesar 1% dari total nilai transaksi;
- Saat SML mendatangkan pembeli atau penyewa, maka PDM membayar biaya komisi untuk SML/SML Grup Entitas sebesar 2,5% dan biaya manajemen untuk SC sebesar 0,5% dari total nilai transaksi.

Pada tanggal 1 April 2023, perjanjian ini diperbaharui dengan masa berlaku mulai tanggal 1 April 2023 sampai dengan tanggal 31 Maret 2024 dan telah diperpanjang setiap tahunnya sampai dengan tanggal 31 Maret 2026.

Pada tahun 2025 dan 2024, PDM membayar komisi penjualan kepada SC masing-masing sebesar Rp 3.130.000.000 dan Rp 1.797.174.000 dan kepada SML/SML Grup Entitas masing-masing sebesar Rp 12.821.182.500 dan Rp 4.333.665.000 (Catatan 19 dan 33). Pada tahun 2025 dan 2024, PDM membayar biaya manajemen kepada SC masing-masing sebesar Rp 2.998.059.500 dan Rp 4.937.370.626 dan kepada SML/SML Grup Entitas masing-masing sebesar Rp 1.998.823.000 dan Rp 3.050.574.626 (Catatan 19 dan 33).

g. Grup memberikan kompensasi kepada karyawan kunci. Imbalan yang diberikan kepada direksi dan dewan komisaris adalah sebagai berikut:

f. On March 31, 2016, PDM entered an agreement with SC and SML. The agreement is effective from April 1, 2016 until March 31, 2017. Based on this agreement, PDM will pay commissions and management fees to SC and SML, respectively as follows:

- When SC obtained customers or lessee, PDM shall pay commission fee of 2% to SC and management fee of 1% to SML/SML Group Entity based on the total value of transactions;
- When SML obtained customers or lessee, PDM shall pay commission fee of 2.5% to SML/SML Group Entity and management fee of 0.5% to SC based on the total value of transactions.

On April 1, 2023, this agreement was superseded by the new agreement, which is effective from April 1, 2023 until March 31, 2024 and further extended annually until March 31, 2026.

In 2025 and 2024, PDM paid sales commission to SC amounting to Rp 3,130,000,000 and Rp 1,797,174,000, respectively, and to SML/SML Group Entity amounting to Rp 12,821,182,500 and Rp 4,333,665,000, respectively (Notes 19 and 33). In 2025 and 2024, PDM paid management fee to SC amounting to Rp 2,998,059,500 and Rp 4,937,370,626, respectively, and to SML/SML Group Entity amounting to Rp 1,998,823,000 and Rp 3,050,574,626, respectively (Notes 19 and 33).

g. The Group provides compensation to the key management personnel. The remuneration of directors and commissioners follows:

|                                                                                          | Persentase terhadap<br>Jumlah Beban Gaji/<br>Percentage to Total<br>Salaries Expenses |                |
|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------|
|                                                                                          | 2025                                                                                  | 2024           |
|                                                                                          |                                                                                       |                |
|                                                                                          | 2025                                                                                  | 2024           |
|                                                                                          | %                                                                                     | %              |
| Gaji dan imbalan kerja jangka pendek/<br>Salaries and other short-term employee benefits | 14.070.830.477                                                                        | 13.717.937.310 |
|                                                                                          | 16,36                                                                                 | 17,37          |

**43. Tujuan dan Kebijakan Manajemen Risiko Keuangan**

Risiko-risiko utama yang timbul dari instrumen keuangan yang dimiliki Grup adalah risiko mata uang asing, risiko kredit dan risiko likuiditas. Kegiatan operasional Grup dijalankan secara berhati-hati dengan mengelola risiko-risiko tersebut agar tidak menimbulkan potensi kerugian bagi Grup.

Direksi bertugas menentukan prinsip dasar kebijakan manajemen risiko Grup secara keseluruhan serta kebijakan pada area tertentu seperti risiko mata uang asing, risiko kredit dan risiko likuiditas.

***Risiko Mata Uang Asing***

Risiko mata uang asing adalah risiko dimana nilai wajar atas arus kas kontraktual masa datang dari suatu instrumen keuangan akan terpengaruh akibat perubahan nilai tukar.

Grup dalam melakukan kegiatan usahanya sebagian besar mempergunakan mata uang Rupiah dalam hal transaksi penjualan, pembelian tanah dan biaya konstruksi serta beban usaha. Transaksi usaha dalam mata uang asing hanya dilakukan untuk hal-hal khusus, dan jika hal tersebut terjadi manajemen akan melakukan revaluasi berkala atas eksposur mata uang asing tersebut.

Pada tanggal 31 Desember 2025 dan 2024, jika mata uang Rupiah melemah/menguat sebesar Rp 1.000 terhadap Dolar Amerika Serikat dan sebesar Rp 10 terhadap Yen Jepang dengan variabel lain konstan, laba tahun berjalan akan lebih tinggi/rendah masing-masing sebesar Rp 1.650.903.030 dan Rp 1.678.765.450.

***Risiko Kredit***

Risiko kredit timbul dari kemungkinan ketidakmampuan pelanggan atau pihak lawan, untuk memenuhi liabilitas kontraktualnya.

Risiko kredit timbul dari kas dan setara kas, piutang usaha dan aset lain-lain. Manajemen menempatkan kas dan deposito berjangka hanya pada bank yang bereputasi baik dan terpercaya. Untuk meminimalisasi risiko kredit atas piutang usaha yang berasal dari penjualan properti, manajemen mengenakan denda atas keterlambatan pembayaran.

**43. Financial Risk Management Objectives and Policies**

The main risks arising from the Group's financial instruments are foreign exchange risk, credit risk and liquidity risk. The operational activities of the Group are managed in a prudent manner by managing those risks to minimize potential losses.

The Board of Directors has the responsibility to determine the basic principles of the Group's risk management as well as principles covering specific areas, such as foreign exchange risk, credit risk and liquidity risk.

***Foreign Exchange Risk***

Foreign exchange rate risk is the risk that the fair value or future contractual cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The Group's major transactions (i.e. sale, land acquisition, construction cost and operating expenses) are mostly denominated in Rupiah currency. Transactions in foreign currency are only done for special purpose, and the management regularly reviews its foreign currency exposure.

As of December 31, 2025 and 2024, if the Rupiah currency had weakened/strengthened by Rp 1,000 against the U.S. Dollar and Rp 10 against Japanese Yen with all other variables held constant, profit for the year would have been by higher/lower Rp 1,650,903,030 and Rp 1,678,765,450, respectively.

***Credit Risk***

Credit risk arises from the possibility of customers or counterparties, inability to fulfill their contractual obligations.

Credit risk arises from cash and cash equivalents, trade accounts receivable and other current assets. Management placed cash and time deposits only with reputable and reliable banks. To minimize credit risk on receivable from sale of real estate properties, management imposes fines for the late payment.

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Berikut adalah eksposur maksimal Grup yang terkait risiko kredit pada tanggal 31 Desember 2025 dan 2024:

The table below shows the Group's maximum exposures related to credit risk as of December 31, 2025 and 2024:

|                                  | 2025            | 2024              |                                           |
|----------------------------------|-----------------|-------------------|-------------------------------------------|
| Kas dan setara kas               | 376.779.562.747 | 1.759.254.182.129 | Cash and cash equivalents                 |
| Investasi                        | 7.735.201.319   | 508.815.178.377   | Investments                               |
| Piutang usaha - pihak ketiga     | 212.526.530.627 | -                 | Trade accounts receivable - third parties |
| Piutang lain-lain                | 5.673.965.245   | 5.478.389.109     | Other receivables                         |
| Setoran jaminan - Aset lain-lain | 454.302.440     | 454.302.440       | Security deposits - Other assets          |
| Jumlah                           | 603.169.562.378 | 2.274.002.052.055 | Total                                     |

**Risiko Likuiditas**

Risiko likuiditas adalah risiko yang timbul dari kemungkinan Grup mengalami kesulitan pendanaan untuk memenuhi komitmen dan liabilitas Grup kepada pihak kreditur pada saat jatuh tempo pembayaran.

**Liquidity Risk**

Liquidity risk is a risk arising when the cash flow position of the Group is not enough to cover the liabilities which become due.

Dalam pengelolaan risiko likuiditas, manajemen memantau dan menjaga jumlah kas dan setara kas yang dianggap memadai untuk membiayai operasional Grup dan untuk mengatasi dampak fluktuasi arus kas. Manajemen juga melakukan evaluasi berkala atas proyeksi arus kas dan arus kas aktual, termasuk jadwal jatuh tempo utang, dan terus-menerus melakukan penelaahan pasar keuangan untuk mendapatkan sumber pendanaan yang optimal.

In managing the liquidity risk, management monitors and maintains a level of cash and cash equivalents deemed adequate to finance the Group's operations and to mitigate the effects of fluctuation in cash flows. Management also regularly evaluates the projected and actual cash flows, including loan maturity profiles, and continuously assesses conditions in the financial markets for opportunities to obtain optimal funding sources.

Tabel di bawah ini menganalisa liabilitas keuangan Grup yang dikelompokkan berdasarkan periode yang tersisa sampai dengan tanggal jatuh tempo kontraktual. Jumlah yang diungkapkan dalam tabel merupakan arus kas kontraktual yang tidak didiskontokan:

The table below analyzes the Group's financial liabilities into relevant maturity groupings based on the remaining period to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows:

|                                                                          |                        | 2025                     |                                 |                                 |                         |                                |                                                |
|--------------------------------------------------------------------------|------------------------|--------------------------|---------------------------------|---------------------------------|-------------------------|--------------------------------|------------------------------------------------|
|                                                                          |                        | <= 1 Tahun/<br><= 1 Year | >1 Tahun-2 Tahun/<br>>1-2 Years | >2 Tahun-5 Tahun/<br>>2-5 Years | > 5 Tahun/<br>> 5 Years | Nilai Tercatat/<br>As Reported |                                                |
| <b>Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi</b> |                        |                          |                                 |                                 |                         |                                | <b>Financial Liabilities at amortized cost</b> |
| Utang usaha                                                              | 230.729.772.024        | -                        | -                               | -                               | -                       | 230.729.772.024                | Trade accounts payable                         |
| Beban akrual                                                             | 1.626.014.024          | -                        | -                               | -                               | -                       | 1.626.014.024                  | Accrued expenses                               |
| Setoran jaminan                                                          | 50.613.553.560         | -                        | -                               | -                               | -                       | 50.613.553.560                 | Security deposits                              |
| Utang lain-lain                                                          | 12.519.706.133         | -                        | -                               | -                               | -                       | 12.519.706.133                 | Other payables                                 |
| <b>Jumlah</b>                                                            | <b>295.489.045.741</b> | <b>-</b>                 | <b>-</b>                        | <b>-</b>                        | <b>-</b>                | <b>295.489.045.741</b>         | <b>Total</b>                                   |
|                                                                          |                        | 2024                     |                                 |                                 |                         |                                |                                                |
|                                                                          |                        | <= 1 Tahun/<br><= 1 Year | >1 Tahun-2 Tahun/<br>>1-2 Years | >2 Tahun-5 Tahun/<br>>2-5 Years | > 5 Tahun/<br>> 5 Years | Nilai Tercatat/<br>As Reported |                                                |
| <b>Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi</b> |                        |                          |                                 |                                 |                         |                                | <b>Financial Liabilities at amortized cost</b> |
| Utang bank jangka pendek                                                 | 500.000.000.000        | -                        | -                               | -                               | -                       | 500.000.000.000                | Short-term bank loan                           |
| Utang usaha                                                              | 17.060.990.553         | -                        | -                               | -                               | -                       | 17.060.990.553                 | Trade accounts payable                         |
| Beban akrual                                                             | 1.821.217.083          | -                        | -                               | -                               | -                       | 1.821.217.083                  | Accrued expenses                               |
| Setoran jaminan                                                          | 49.469.863.556         | -                        | -                               | -                               | -                       | 49.469.863.556                 | Security deposits                              |
| Utang lain-lain                                                          | 4.906.300.986          | -                        | -                               | -                               | -                       | 4.906.300.986                  | Other payables                                 |
| <b>Jumlah</b>                                                            | <b>573.258.372.178</b> | <b>-</b>                 | <b>-</b>                        | <b>-</b>                        | <b>-</b>                | <b>573.258.372.178</b>         | <b>Total</b>                                   |

#### 44. Perjanjian

##### a. Perjanjian Sewa – Grup sebagai Penyewa

Grup menandatangani perjanjian sewa lahan atas penempatan pipa air dengan PT Jasa Marga Related Business, dengan periode sewa selama lima (5) tahun. Perjanjian ini akan berlaku mulai 26 Desember 2022 sampai dengan 25 Desember 2027.

Grup menandatangani perjanjian sewa ruang kantor dengan PT Royal Oriental, pihak berelasi, dengan periode sewa selama tiga (3) tahun. Perjanjian ini akan berlaku mulai 1 April 2020 sampai dengan 31 Maret 2023 dan telah diperpanjang mulai tanggal 1 April 2023 sampai dengan tanggal 31 Maret 2026.

Grup menandatangani perjanjian sewa lahan dengan PT Pertamina Gas (Pertagas), dengan periode sewa selama tiga (3) tahun. Perjanjian ini akan berlaku mulai 3 April 2024 sampai dengan 2 April 2027.

Grup menandatangani perjanjian sewa lahan dengan Perusahaan Umum (Perum) Jasa Tirta II, dengan periode sewa selama lima (5) tahun. Perjanjian ini akan berlaku mulai 2 Januari 2023 sampai dengan 1 Januari 2028.

Grup menandatangani perjanjian sewa lahan atas penempatan utilitas di area *Crossing 2* dengan PT Jasa Marga Related Business, dengan periode sewa selama lima (5) tahun. Perjanjian ini akan berlaku mulai 28 Mei 2023 sampai dengan 27 Mei 2028.

Grup menandatangani perjanjian sewa lahan atas penempatan utilitas di area *Crossing 3* dengan PT Jasa Marga Related Business, dengan periode sewa selama lima (5) tahun. Perjanjian ini akan berlaku mulai 12 Februari 2024 sampai dengan 11 Februari 2029.

Grup menandatangani perjanjian sewa lahan dengan Perusahaan Umum (Perum) Jasa Tirta II, dengan periode sewa selama lima (5) tahun. Perjanjian ini akan berlaku mulai 17 September 2025 sampai dengan 16 September 2030.

Nilai tercatat aset hak-guna dan liabilitas sewa masing-masing diungkapkan pada Catatan 15 dan 24.

#### 44. Agreement

##### a. Lease Agreement – the Group as Lessee

The Group entered into a lease agreement for lease of land for the placement of water pipe with PT Jasa Marga Related Business, with lease term of five (5) years. This agreement is valid from December 26, 2022 to December 25, 2027.

The Group entered into a lease agreement for lease of office space with PT Royal Oriental, related party, with lease term of three (3) years. This agreement is valid from April 1, 2020 to March 31, 2023 and further extended from April 1, 2023 until March 31, 2026.

The Group entered into a lease agreement for lease of land with PT Pertamina Gas (Pertagas), with lease term of three (3) years. This agreement is valid from April 3, 2024 to April 2, 2027.

The Group entered into a lease agreement for lease of land with Perusahaan Umum (Perum) Jasa Tirta II, with lease term of five (5) years. This agreement is valid from January 2, 2023 to January 1, 2028.

The Group entered into a lease agreement for lease of land for the placement of utility in Crossing 2 area with PT Jasa Marga Related Business, with lease term of five (5) years. This agreement is valid from May 28, 2023 to May 27, 2028.

The Group entered into a lease agreement for lease of land for the placement of utility in Crossing 3 area with PT Jasa Marga Related Business, with lease term of five (5) years. This agreement is valid from February 12, 2024 to February 11, 2029.

The Group entered into a lease agreement for lease of land with Perusahaan Umum (Perum) Jasa Tirta II, with lease term of five (5) years. This agreement is valid from September 17, 2025 to September 16, 2030.

The carrying value of right-of-use asset and lease liabilities related to the lease agreement are disclosed in Notes 15 and 24, respectively.

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Laporan laba rugi dan penghasilan komprehensif lain konsolidasian menyajikan saldo berikut berkaitan dengan sewa:

The consolidated statements of profit or loss and other comprehensive income shows the following amounts related to leases:

|                                                                    | 2025          | 2024          |                                                             |
|--------------------------------------------------------------------|---------------|---------------|-------------------------------------------------------------|
| Beban amortisasi aset hak-guna                                     | 769.609.216   | 752.229.864   | Amortization expense of right-of-use assets                 |
| Beban bunga atas liabilitas sewa                                   | 11.879.211    | 46.071.983    | Interest expense on lease liability                         |
| Beban berkaitan dengan sewa jangka pendek dan aset bernilai rendah | 2.337.446.919 | 2.062.227.925 | Expenses relating to short-term leases and low-value assets |
| Jumlah                                                             | 3.118.935.346 | 2.860.529.772 | Total                                                       |

Jumlah pengeluaran kas untuk sewa selama tahun yang berakhir 31 Desember 2025 dan 2024 adalah masing-masing sebesar Rp 2.915.458.119 dan Rp 3.113.619.165.

The total cash outflow for leases for the years ended December 31, 2025 and 2024 amounted to Rp 2,915,458,119 and Rp 3,113,619,165, respectively.

**b. Perjanjian Kerjasama**

- Pada tanggal 30 Mei 2017, Perusahaan menandatangani perjanjian kerjasama dengan PanaHome Asia Pacific Pte. Ltd melalui anak perusahaan yaitu PT Panahome Gobel Indonesia (PHGI) dengan tujuan untuk mengembangkan proyek real estat di Kota Deltamas. Berdasarkan Akta Pendirian PT Panahome Deltamas Indonesia (PHDI) No. 9 tanggal 17 November 2017 dari Mina Ng, S.H., M.Kn., notaris di Jakarta, Perusahaan dan PHGI mendirikan PHDI. Bagian kepemilikan Perusahaan pada PHDI adalah sebesar 49%.
- Pada tanggal 19 Desember 2002 (dengan addendum terakhir tanggal 18 Desember 2003), 17 Juli 2003, 26 Juni 2002 dan 23 Desember 2003 (dengan addendum terakhir tanggal 17 Januari 2015), Perusahaan mengadakan perjanjian dengan PT Bank OCBC NISP Tbk (OCBC NISP) untuk kredit perumahan yang disediakan oleh OCBC NISP untuk pembelian atas unit properti Perusahaan.
- Pada tanggal 26 Juni 2002, 17 Juli 2002, 19 Desember 2002 (dengan addendum terakhir tanggal 18 Desember 2003) dan 23 Desember 2003 (dengan addendum terakhir tanggal 17 Januari 2015), PT Pembangunan Deltamas (PDM), entitas anak, mengadakan perjanjian masing-masing dengan OCBC NISP dan PT Bank Mandiri (Persero) Tbk (Mandiri) (dengan addendum terakhir tanggal 31 Agustus 2018) untuk kredit perumahan yang disediakan oleh OCBC NISP dan Mandiri untuk pembelian atas unit properti PDM.

**b. Cooperation Agreement**

- On May 30, 2017, the Company signed a joint venture agreement with PanaHome Asia Pacific Pte. Ltd through a subsidiary, which is PT Panahome Gobel Indonesia (PHGI) to develop real estate project in Kota Deltamas. Based on Deed of Establishment of PT Panahome Deltamas Indonesia (PHDI) No. 9 dated November 17, 2017 of Mina Ng, S.H., M.Kn., a public notary in Jakarta, the Company and PHGI established PHDI. The Company's interest in PHDI is 49%.
- On December 19, 2002 (with the latest addendum dated December 18, 2003), July 17, 2003, June 26, 2002 and December 23, 2003 (with the latest addendum dated January 17, 2015), the Company entered into an agreement with PT Bank OCBC NISP Tbk (OCBC NISP) for housing loan provided by OCBC NISP to the buyers of the Company's property units.
- On June 26, 2002, July 17, 2002, December 19, 2002 (with the latest addendum dated December 18, 2003) and December 23, 2003 (with the latest addendum dated January 17, 2015), PT Pembangunan Deltamas (PDM), the subsidiary, entered into an agreement with OCBC NISP and PT Bank Mandiri (Persero) Tbk (Mandiri) (with the latest addendum dated August 31, 2018), respectively, for housing loan provided by OCBC NISP and Mandiri to the buyers of PDM's property units.

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Pada tanggal 17 Februari 2004, Perusahaan dan PDM mengadakan perjanjian dengan PT Bank CIMB Niaga Tbk (CIMB Niaga) untuk kredit perumahan yang disediakan oleh CIMB Niaga untuk pembelian unit properti Perusahaan dan PDM.</li> <li>• Pada tanggal 10 Februari 2010 (dengan addendum terakhir tanggal 20 Desember 2019), Perusahaan dan PDM mengadakan perjanjian dengan PT Bank Permata Tbk (Permata) untuk kredit perumahan yang disediakan oleh Permata untuk pembelian unit properti Perusahaan dan PDM.</li> <li>• Pada tanggal 20 Juli 2018, PDM dan Yayasan Pemeliharaan Sekolah Jepang Jakarta menandatangani perjanjian sewa gedung sekolah untuk jangka waktu selama dua puluh (20) tahun yang dimulai pada tanggal 1 Maret 2019 sampai dengan 31 Maret 2039.</li> <li>• Pada tanggal 18 September 2020, Perusahaan menandatangani Perjanjian Pendahuluan Kerjasama dengan PT Jasamarga Japek Selatan (JJS), selaku pemegang hak pengusahaan jalan tol Jakarta - Cikampek II Selatan.</li> </ul> <p>Pada saat yang bersamaan, Perusahaan juga menandatangani Perjanjian Kerjasama yang mengatur tahap pelaksanaan serta Perjanjian Penyimpanan Sertifikat dan Dana dengan JJS dan PT Bank Rakyat Indonesia (Persero) Tbk (BRI).</p> <p>Perusahaan menyerahkan jaminan 4 sertifikat tanah dengan luas keseluruhan sebesar 850.081 m<sup>2</sup> kepada BRI selaku Agen Penyimpanan yang setara dengan nilai perkiraan sebesar Rp 345.000.000.000.</p> <p>Pada tanggal 14 Mei 2024, Perusahaan telah menerima pengembalian jaminan 1 sertifikat tanah yang dijaminkan seluas 102.662 m<sup>2</sup> dari BRI yang setara dengan nilai perkiraan sebesar Rp 41.664.723.714.</p> <p>Pada tanggal 12 Oktober 2022, Perusahaan telah menerima pengembalian jaminan 1 sertifikat tanah yang dijaminkan seluas 743.465 m<sup>2</sup> dari BRI yang setara dengan nilai perkiraan sebesar Rp 301.730.570.381.</p> | <ul style="list-style-type: none"> <li>• On February 17, 2004, the Company and PDM entered into an agreement with PT Bank CIMB Niaga Tbk (CIMB Niaga) for housing loans provided by CIMB Niaga to the buyers of property units of the Company and PDM.</li> <li>• On February 10, 2010 (with the latest addendum dated December 20, 2019), the Company and PDM entered into an agreement with PT Bank Permata Tbk (Permata) for housing loan provided by Permata to the buyers of property units of the Company and PDM.</li> <li>• On July 20, 2018, PDM and Yayasan Pemeliharaan Sekolah Jepang Jakarta entered into school building lease agreement for a period of twenty (20) years starting March 1, 2019 until March 31, 2039.</li> <li>• On September 18, 2020, the Company signed a Preliminary Cooperation Agreement with PT Jasamarga Japek Selatan (JJS), as the holder of concession rights for the Jakarta - Cikampek II Selatan toll road.</li> </ul> <p>At the same time, the Company also signed a Cooperation Agreement governing the implementation stage and also a Certificate and Fund Deposit Agreement with JJS and PT Bank Rakyat Indonesia (Persero) Tbk (BRI).</p> <p>The Company submits collateral for 4 land certificates with a total area of 850,081 square meters to BRI as the Depository Agent which is equivalent to an estimated value of Rp 345,000,000,000.</p> <p>On May 14, 2024, the Company received the return of the collateralized for 1 land certificate with a total area 102,662 square meter from BRI which is equivalent to an estimated value of Rp 41,664,723,714.</p> <p>On October 12, 2022, the Company received the return of the collateralized for 1 land certificate with a total area 743,465 square meter from BRI which is equivalent to an estimated value of Rp 301,730,570,381.</p> |
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Perjanjian berakhir jika ada kesepakatan tertulis dari Perusahaan dan JJS akibat terjadinya keadaan kahar, salah satu pihak bangkrut/pailit, ataupun jika syarat pendahuluan belum dapat dipenuhi hingga 8 bulan sejak Perjanjian ditandatangani, kecuali dikesampingkan oleh JJS jika secara hukum memungkinkan, ataupun wanprestasi dari salah satu pihak.

The agreement is considered not valid anymore if there is a written agreement from the Company and JJS due to force majeure, one of the parties goes bankrupt, or if the preliminary conditions have not been fulfilled for up to 8 months since the agreement is signed, unless it is set aside by JJS if it is legally possible, or if default from one of the parties.

- Pada tanggal 28 Juli 2023, Perusahaan dan PDM mengadakan perjanjian dengan PT Bank Maybank Tbk (Maybank) untuk kredit perumahan yang disediakan oleh Maybank untuk pembelian unit properti Perusahaan dan PDM.
- Pada tanggal 4 Desember 2024, Perusahaan dan PDM mengadakan perjanjian dengan PT Bank Tabungan Negara (Persero) Tbk (BTN) untuk kredit perumahan yang disediakan oleh BTN untuk pembelian unit properti Perusahaan dan PDM.

- On July 28, 2023, the Company and PDM entered into an agreement with PT Bank Maybank Tbk (Maybank) for housing loan provided by Maybank to the buyers of property units of the Company and PDM.
- On December 4, 2024, the Company and PDM entered into an agreement with PT Bank Tabungan Negara (Persero) Tbk (BTN) for housing loan provided by BTN to the buyers of property units of the Company and PDM.

c. Perjanjian utang bank jangka panjang

Pada tanggal 30 Oktober 2024, Perusahaan menerima fasilitas term loan I dari PT Bank Mandiri (Persero) Tbk (Mandiri) dengan maksimum pinjaman sebesar Rp 1.500.000.000.000, suku bunga pinjaman sebesar referensi tingkat suku bunga Penjaminan Lembaga Penjamin Simpanan yang berlaku pada saat itu ditambah 3,25% per tahun dan akan jatuh tempo pada tanggal 29 Oktober 2029. Fasilitas term loan I digunakan untuk pembiayaan aset untuk pengembangan Kawasan kota Deltamas.

c. Long-term bank loan agreement

On October 30, 2024, the Company received a term loan facility I from PT Bank Mandiri (Persero) Tbk (Mandiri) with a maximum loan of Rp 1,500,000,000,000, loan interest rate at the reference interest rate of Penjaminan Lembaga Penjamin Simpanan in force at that time plus 3.25% per annum and will mature on October 29, 2029. Term loan facility I is used to finance assets for the development of the Area Deltamas city.

Fasilitas ini dijamin dengan:

The facility is collateralized with:

- Menyerahkan agunan berupa persediaan, sesuai bukti-bukti dokumen agunan yang sah dan masih berlaku, dengan penetapan nilai pasar agunan sesuai dengan ketentuan agunan yang ditetapkan.
- Agunan yang diserahkan kepada Mandiri sehubungan Fasilitas kredit memiliki nilai tidak lebih dari 50% (lima puluh persen) dari jumlah kekayaan bersih Grup secara konsolidasian.

- Submit collateral in the form of inventories, according to evidence of valid and still valid collateral documents, with determination of the market value of the collateral in accordance with the stipulated collateral provisions.
- The collateral submitted to Mandiri in connection with the credit facility has a value of no more than 50% (fifty percent) of the total consolidated net assets of the Group.

Agunan yang diserahkan berupa tanah milik PT Pembangunan Deltamas, entitas anak, seluas 395.300 m<sup>2</sup> (Catatan 8).

The collateral handed over to Mandiri is in the form of owned land PT Pembangunan Deltamas, a subsidiary, covering an area of 395,300 square meters (Note 8).



**PT PURADELTA LESTARI Tbk  
DAN ENTITAS ANAK**  
Catatan atas Laporan Keuangan Konsolidasian  
Untuk Tahun-tahun yang Berakhir  
31 Desember 2025 dan 2024  
(Angka-angka Disajikan dalam Rupiah,  
kecuali Dinyatakan Lain)

**PT PURADELTA LESTARI Tbk  
AND ITS SUBSIDIARY**  
Notes to Consolidated Financial Statements  
For the Years Ended  
December 31, 2025 and 2024  
(Figures are Presented in Rupiah,  
unless Otherwise Stated)

Pada tanggal 31 Desember 2024 Perusahaan belum melakukan penarikan atas fasilitas pinjaman ini.

As of December 31, 2024, the Company has not made any withdrawals from this loan facility.

Pada bulan April 2025, Perusahaan dan Mandiri setuju untuk mengakhiri perjanjian tersebut.

In April 2025, the Company and Mandiri agreed to terminate the agreement.

**45. Segmen Operasi**

Informasi segmen Grup dikelompokkan berdasarkan segmen usaha yaitu properti, hotel dan lain-lain.

**45. Operating Segments**

The Group's operating segments information is presented based on business segment, namely, property, hotel and others.

|                                                                          | 2025                  |                 |                      |                              |                                                                                 |
|--------------------------------------------------------------------------|-----------------------|-----------------|----------------------|------------------------------|---------------------------------------------------------------------------------|
|                                                                          | Properti/<br>Property | Hotel/<br>Hotel | Lain-lain/<br>Others | Konsolidasi/<br>Consolidated |                                                                                 |
| <u>Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian</u> |                       |                 |                      |                              | <u>Consolidated Statements of Profit or Loss and Other Comprehensive Income</u> |
| Pendapatan usaha                                                         | 1.293.894.623.945     | 15.196.310.837  | -                    | 1.309.090.934.782            | Revenues                                                                        |
| Hasil segmen                                                             |                       |                 |                      |                              | Segment results                                                                 |
| Laba kotor segmen                                                        | 853.293.328.681       | 13.992.484.073  | -                    | 867.285.812.754              | Segment gross profit                                                            |
| Laba usaha                                                               | 612.837.237.665       | 10.809.047.468  | -                    | 623.646.285.133              | Operating profit                                                                |
| Pendapatan (beban) lain-lain - bersih                                    | 55.439.429.047        | (671.087.065)   | 163.636.897.714      | 218.405.239.696              | Other income (expenses) - net                                                   |
| Laba sebelum pajak                                                       | 668.276.666.712       | 10.137.960.403  | 163.636.897.714      | 842.051.524.829              | Profit before tax                                                               |
| Beban pajak kini                                                         | -                     | -               | 41.102.360.717       | 41.102.360.717               | Current tax expense                                                             |
| Laba tahun berjalan                                                      | 668.276.666.712       | 10.137.960.403  | 122.534.536.997      | 800.949.164.112              | Profit for the year                                                             |
| <u>Laporan Posisi Keuangan Konsolidasian</u>                             |                       |                 |                      |                              | <u>Consolidated Statements of Financial Position</u>                            |
| Aset segmen *)                                                           | 6.939.716.626.618     | 154.292.238.701 | -                    | 7.094.008.865.319            | Segment assets *)                                                               |
| Liabilitas segmen **)                                                    | 478.098.783.948       | 11.936.516.290  | -                    | 490.035.300.238              | Segment liabilities **)                                                         |
| <u>Informasi Lainnya</u>                                                 |                       |                 |                      |                              | <u>Other information</u>                                                        |
| Beban penyusutan dan amortisasi                                          | 14.591.756.554        | 7.122.296.301   | 23.486.006.278       | 45.200.059.133               | Depreciation and amortization expense                                           |

\*) Tidak termasuk pajak dibayar dimuka/Excludes prepaid taxes

\*\*) Tidak termasuk utang pajak/Excludes taxes payable

|                                                                          | 2024                  |                 |                      |                              |                                                                                 |
|--------------------------------------------------------------------------|-----------------------|-----------------|----------------------|------------------------------|---------------------------------------------------------------------------------|
|                                                                          | Properti/<br>Property | Hotel/<br>Hotel | Lain-lain/<br>Others | Konsolidasi/<br>Consolidated |                                                                                 |
| <u>Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian</u> |                       |                 |                      |                              | <u>Consolidated Statements of Profit or Loss and Other Comprehensive Income</u> |
| Pendapatan usaha                                                         | 2.016.526.310.245     | 16.151.573.400  | -                    | 2.032.677.883.645            | Revenues                                                                        |
| Hasil segmen                                                             |                       |                 |                      |                              | Segment results                                                                 |
| Laba kotor segmen                                                        | 1.400.796.323.632     | 14.678.492.047  | -                    | 1.415.474.815.679            | Segment gross profit                                                            |
| Laba usaha                                                               | 1.141.416.521.308     | 540.477.836     | -                    | 1.141.956.999.144            | Operating profit                                                                |
| Pendapatan (beban) lain-lain - bersih                                    | 63.747.374.279        | (848.797.679)   | 168.927.908.974      | 231.826.485.574              | Other income (expenses) - net                                                   |
| Laba (rugi) sebelum pajak                                                | 1.205.163.895.587     | (308.319.843)   | 168.927.908.974      | 1.373.783.484.718            | Profit (loss) before tax                                                        |
| Beban pajak kini                                                         | -                     | -               | 39.152.674.220       | 39.152.674.220               | Current tax expense                                                             |
| Laba (rugi) tahun berjalan                                               | 1.205.163.895.587     | (308.319.843)   | 129.775.234.754      | 1.334.630.810.498            | Profit (loss) for the year                                                      |
| <u>Laporan Posisi Keuangan Konsolidasian</u>                             |                       |                 |                      |                              | <u>Consolidated Statements of Financial Position</u>                            |
| Aset segmen *)                                                           | 8.065.586.675.128     | 153.504.600.185 | -                    | 8.219.091.275.313            | Segment assets *)                                                               |
| Liabilitas segmen **)                                                    | 1.000.537.602.460     | 14.187.987.254  | -                    | 1.014.725.589.714            | Segment liabilities **)                                                         |
| <u>Informasi Lainnya</u>                                                 |                       |                 |                      |                              | <u>Other information</u>                                                        |
| Beban penyusutan dan amortisasi                                          | 13.047.777.086        | 7.115.019.333   | 18.031.521.468       | 38.194.317.887               | Depreciation and amortization expense                                           |

\*) Tidak termasuk pajak dibayar dimuka/Excludes prepaid taxes

\*\*) Tidak termasuk utang pajak/Excludes taxes payable

#### 46. Aset Moneter dalam Mata Uang Asing

Tabel berikut ini mengungkapkan jumlah aset moneter konsolidasian dalam mata uang asing:

|             |                    | 2025                                  |                                           |
|-------------|--------------------|---------------------------------------|-------------------------------------------|
|             |                    | Mata uang asing/<br>Original currency | Ekuivalen Rupiah/<br>Equivalent in Rupiah |
| Aset        | Kas dan setara kas | USD 1.603.899                         | 26.916.636.879                            |
|             |                    | JPY 4.700.403                         | 505.716.359                               |
| Jumlah Aset |                    |                                       | 27.422.353.238                            |

Pada tanggal 31 Desember 2025 dan 2024, kurs konversi yang digunakan Grup diungkapkan pada Catatan 2 atas laporan keuangan konsolidasian.

#### 46. Monetary Assets Denominated in Foreign Currency

The following table shows the consolidated monetary assets denominated in foreign currencies:

|              |                           | 2024                                  |                                           |
|--------------|---------------------------|---------------------------------------|-------------------------------------------|
|              |                           | Mata uang asing/<br>Original currency | Ekuivalen Rupiah/<br>Equivalent in Rupiah |
| Assets       | Cash and cash equivalents | 1.627.470                             | 26.303.170.140                            |
|              |                           | 5.129.545                             | 525.060.227                               |
| Total Assets |                           |                                       | 26.828.230.367                            |

As of December 31, 2025 and 2024, conversion rates used by the Group were disclosed in Note 2 to the consolidated financial statements.

#### 47. Pengungkapan Tambahan Laporan Arus Kas Konsolidasian

Aktivitas investasi yang tidak mempengaruhi kas Grup:

|                                                                  | 2025           | 2024           |
|------------------------------------------------------------------|----------------|----------------|
| Utang penambahan aset tetap (Catatan 14)                         | 21.657.031.153 | 15.710.148.758 |
| Reklasifikasi persediaan menjadi aset tetap (Catatan 14)         | 4.739.319.636  | -              |
| Reklasifikasi persediaan menjadi properti investasi (Catatan 13) | -              | 4.934.295.726  |

#### 47. Supplemental Disclosures for Consolidated Statements of Cash Flows

The following are the noncash investing activities of the Group:

Liabilities arising from acquisition of property, plant and equipment (Note 14)  
Reclassification from inventories to property, plant and equipment (Note 14)  
Reclassification from inventories to investment properties (Note 13)

#### 48. Rekonsiliasi Liabilitas Konsolidasian yang Timbul dari Aktivitas Pendanaan

|                          | 1 Januari/January 1, 2025 | Arus kas pendanaan/<br>Financing cash flows |
|--------------------------|---------------------------|---------------------------------------------|
| Utang bank jangka pendek | 500.000.000.000           | (500.000.000.000)                           |
| Liabilitas sewa          | 566.131.989               | (578.011.200)                               |
| Jumlah                   | 500.566.131.989           | (500.578.011.200)                           |

#### 48. Reconciliation of Consolidated Liabilities Arising from Financing Activities

| Non-cash Changes                    |   | 31 Desember/<br>December 31, 2025 |                      |
|-------------------------------------|---|-----------------------------------|----------------------|
| Perubahan lainnya/<br>Other changes |   |                                   |                      |
| -                                   | - | -                                 | Short-term bank loan |
| 11.879.211                          | - | -                                 | Lease liability      |
| 11.879.211                          | - | -                                 | Total                |

| Perubahan Nonkas/<br>Non-cash Changes |                 | 31 Desember/<br>December 31, 2024 |                      |
|---------------------------------------|-----------------|-----------------------------------|----------------------|
| Perubahan lainnya/<br>Other changes   |                 |                                   |                      |
| -                                     | 500.000.000.000 | 500.000.000.000                   | Short-term bank loan |
| 46.071.983                            | (578.011.200)   | 566.131.989                       | Lease liability      |
| 46.071.983                            | 499.421.988.800 | 500.566.131.989                   | Total                |

**49. Perubahan Pernyataan Standar Akuntansi Keuangan**

Diterapkan pada tahun 2025

Penerapan amendemen PSAK No. 221, "Pengaruh Perubahan Kurs Valuta Asing" terkait kondisi ketika suatu mata uang tidak bertukar, yang berlaku efektif 1 Januari 2025, relevan bagi Grup, tidak menyebabkan perubahan material terhadap jumlah-jumlah yang dilaporkan dalam laporan keuangan konsolidasian.

Telah diterbitkan namun belum berlaku efektif

Standar baru dan amendemen standar akuntansi keuangan yang telah diterbitkan yang bersifat wajib untuk tahun buku yang dimulai pada atau setelah:

1 Januari 2026

- Amendemen PSAK No. 109, "Instrumen Keuangan" dan PSAK No. 107, "Instrumen Keuangan: Pengungkapan" tentang klasifikasi dan pengukuran instrumen keuangan.
- Amendemen PSAK No. 109, "Instrumen Keuangan" dan PSAK No. 107, "Instrumen Keuangan: Pengungkapan" tentang kontrak yang mengacu pada listrik bergantung alam
- Amendemen PSAK No. 338, "Kombinasi Bisnis Entitas Sepengendali" terkait perubahan rujukan pengukuran bisnis alihan dan penyajian informasi prakombinasi bisnis dalam kondisi tidak praktis

1 Januari 2027

- PSAK No. 118, "Penyajian dan Pengungkapan dalam Laporan Keuangan"
- PSAK No. 119, "Entitas Anak Tanpa Akuntabilitas Publik: Pengungkapan"

Sampai dengan tanggal otorisasi atas laporan keuangan konsolidasian, Grup masih mempelajari dampak yang mungkin timbul dari penerapan standar baru dan amendemen terhadap laporan keuangan konsolidasian Grup.

**49. Changes to Statements of Financial Accounting Standards**

Adopted during 2025

The implementation of amendment to PSAK No. 221, "The Effect of Changes in Foreign Exchange Rates" regarding to conditions when a currency is not exchangeable, which is effective from January 1, 2025 and relevant for the Group, had no material impact on the amounts reported in the consolidated financial statements.

Issued but not yet effective

The new standard and amendments to financial accounting standard issued that are mandatory for the financial year beginning or after:

January 1, 2026

- Amendment to PSAK No. 109, "Financial Instruments" and PSAK No. 107, "Financial Instrument: Disclosure" about classification and measurement of financial instruments
- Amendments to PSAK No. 109, "Financial Instruments" and PSAK No. 107, "Financial Instrument: Disclosure" about contracts referencing nature-dependent electricity
- Amendment to PSAK No. 338, "Business Combinations of Entities Under Common Control" regarding changes in the reference for measuring transferred businesses and the presentation of pre-combination information when impracticable

January 1, 2027

- PSAK No. 118, "Presentation and Disclosures in Financial Statements"
- PSAK No. 119, "Subsidiaries without Public Accountability: Disclosures"

As at the authorization date of these consolidated financial statements, the Group is still evaluating the potential impact from the implementation of the new standards and amendments on the Group's consolidated financial statements.

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**PT Puradelta Lestari Tbk**

**Marketing Office Kota Deltamas**

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