



EMPOWERING INDUSTRY **ENABLING LIFE**

Laporan Terintegrasi **2025** Integrated Report



PT Samator Indo Gas Tbk

Prawacana

Preface

EMPOWERING INDUSTRY ENABLING LIFE

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Tahun 2025 menandai fase akselerasi bagi PT Samator Indo Gas Tbk. Perseroan terus mempertahankan posisi terdepan di industri gas nasional sekaligus memperkuat kontribusinya dalam mendukung pertumbuhan berbagai sektor industri. Melanjutkan semangat "*All in Greatness*" yang dibangun pada tahun sebelumnya, Perseroan meningkatkan keunggulan operasional untuk memperkuat peran strategis dalam menopang daya saing industri Indonesia.

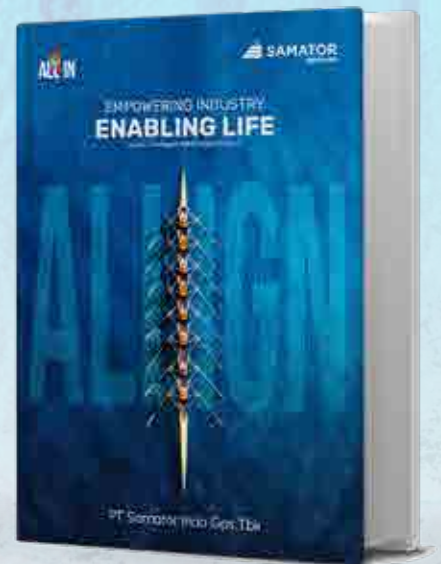
Di tengah dinamika biaya dan intensitas investasi yang meningkat, Perseroan tetap mencatat pertumbuhan pendapatan yang berkelanjutan serta menjaga likuiditas yang sehat dengan peringkat kredit pada *outlook* stabil. Ekspansi kapasitas dan distribusi juga terus dilanjutkan hingga menjangkau 30 provinsi termasuk wilayah timur Indonesia. Beroperasinya 3 (tiga) fasilitas baru, yaitu 2 (dua) *Liquefaction Plant* yang berlokasi di Batam dan Cikande, serta 1 (satu) *Nitrogen On-Site Plant* di Batam, semakin memperkuat keandalan rantai pasok serta fleksibilitas layanan Perseroan dalam memenuhi kebutuhan industri yang semakin beragam.

Melalui penguatan infrastruktur produksi, modernisasi fasilitas, serta optimalisasi jaringan logistik, Perseroan terus meningkatkan efisiensi operasional dan kualitas layanan. Sejalan dengan komitmen keberlanjutan, Perseroan juga mengembangkan efisiensi energi dan solusi rendah karbon serta menjajaki potensi gas ramah lingkungan dan hidrogen untuk mendukung transisi menuju *Net Zero Emissions*. Dengan fondasi tersebut, Perseroan terus memperkuat perannya dalam menjaga keandalan pasokan gas industri dan mendukung keberlanjutan aktivitas industri nasional.

The year 2025 marked an acceleration phase for PT Samator Indo Gas Tbk. The Company maintained its leadership in Indonesia's industrial gas industry while strengthening its contribution to the growth of key industrial sectors. Building on the spirit of "*All in Greatness*" introduced in the previous year, the Company enhanced its operational excellence to reinforce its strategic role in supporting the competitiveness of Indonesian industry.

Amid rising costs and increasing investment intensity, the Company continued to record sustainable revenue growth while maintaining healthy liquidity and a stable credit rating outlook. Capacity and distribution expansion also progressed, with operations now reaching 30 provinces including eastern Indonesia. The commissioning of 3 (three) new facilities, namely 2 (two) *Liquefaction Plants* in Batam and Cikande as well as 1 (one) *Nitrogen On-Site Plant* in Batam, further strengthened supply chain reliability and improved service flexibility to meet growing industrial demand.

Through stronger production infrastructure, facility modernization, and optimization of its logistics network, the Company continues to improve operational efficiency and service quality. In line with its sustainability commitment, the Company is also advancing energy efficiency and low-carbon solutions while exploring environmentally friendly gases and hydrogen potential to support the transition toward *Net Zero Emissions*. This foundation enables the Company to continue strengthening reliable industrial gas supply while supporting the sustainability of national industrial activities.



Kesinambungan Tema

Theme Continuity



2024

ALL IN GREATNESS

Pada tahun 2024, menjelang peringatan hari jadi ke-50 pada tahun 2025, PT Samator Indo Gas Tbk mengusung tema "*All in Greatness*", yang mencerminkan komitmen dan dedikasi penuh perusahaan dalam melayani pelanggan, masyarakat, dan negara untuk memenuhi kebutuhan gas industri. Melalui tema ini, Perseroan menegaskan upayanya untuk memberikan produk berkualitas, layanan pelanggan yang responsif, serta meningkatkan efisiensi proses demi mempertahankan posisi sebagai perusahaan gas industri terdepan di Indonesia. Komitmen ini juga tercermin dari beroperasinya 3 pabrik baru dan 2 stasiun pengisian, yang memperluas jaringan perusahaan menjadi 57 pabrik dan 103 stasiun pengisian di 29 provinsi, sekaligus mendukung pembangunan infrastruktur yang dicanangkan oleh pemerintah Indonesia.

Perseroan terus melangkah maju dengan visi yang berani dan fokus yang kuat untuk menciptakan lompatan besar di masa depan. Dalam perjalanan tersebut, Perseroan terus berinovasi dan meningkatkan kemampuan beradaptasi, meskipun dihadapkan pada berbagai tantangan. Dengan menekankan daya tahan dan menciptakan keunggulan, tidak hanya pada produk, tetapi juga dalam perilaku, Perseroan membangkitkan semangat untuk mencapai hasil yang luar biasa. Hal ini menunjukkan tekad perusahaan untuk tetap relevan dan unggul dalam menghadapi dinamika industri gas yang terus berkembang.

Tidak hanya berfokus pada pencapaian prestasi, Perseroan juga berkomitmen untuk memberikan dampak positif yang lebih luas melalui pendekatan keberlanjutan. Perseroan menjalankan strategi *Environmental, Social, and Governance* (ESG) dengan penuh tanggung jawab, mengintegrasikan praktik ramah lingkungan, kebijakan sosial yang inklusif, dan tata kelola yang transparan. Inisiatif-inisiatif tersebut sejalan dengan upaya Perseroan untuk memberikan kontribusi nyata dalam peningkatan kualitas hidup, pelestarian lingkungan, serta keberlanjutan jangka panjang. Perseroan berusaha untuk tidak hanya mengutamakan keuntungan, tetapi juga mencapai dampak positif yang berkelanjutan bagi masyarakat dan lingkungan.

In 2024, ahead of its 50th anniversary in 2025, PT Samator Indo Gas Tbk has chosen the theme "*All in Greatness*", reflecting the Company's full commitment and dedication to serving customers, society, and the nation in meeting industrial gas needs. Using this theme, the Company reaffirms its efforts to deliver quality products, responsive customer service, and improve process efficiency to maintain its position as the leading industrial gas company in Indonesia. This commitment is also shown by the operation of 3 new plants and 2 filling stations, expanding the Company's network to 57 plants and 103 filling stations across 29 provinces, while supporting infrastructure development initiatives set by the Indonesian government.

The Company continues to move forward with a bold vision and strong focus on making significant leaps into the future. Throughout this journey, the Company continues to innovate and improve its adaptability, despite facing a number of challenges. By emphasizing resilience and creating excellence not only in products but also in behavior, the Company inspires enthusiasm to achieve extraordinary achievements. This demonstrates the Company's determination to remain relevant and excel in the face of the evolving industrial gas dynamics.

Not only focused on achieving milestones, the Company is also committed to creating a broader positive impact through sustainability approaches. The Company executes its *Environmental, Social, and Governance* (ESG) strategy responsibly, integrating environmentally-friendly practices, inclusive social policies, and transparent governance. These initiatives align with the Company's efforts to make a tangible contribution to improving quality of life, preserving the environment, and ensuring long-term sustainability. The Company strives to prioritize not only profit but also to create a lasting positive impact for society and the environment.



2023

REINVENT & ELEVATE

Selama beberapa tahun terakhir, revolusi industri 4.0 telah mentransformasi dan merevitalisasi sektor manufaktur guna meningkatkan daya saing industri nasional. PT Samator Indo Gas Tbk (SIG), perusahaan gas industri terbesar di Indonesia saat ini, senantiasa berdedikasi penuh untuk terus melayani pelanggan, masyarakat, dan negara dengan menyediakan produk yang inovatif dan solutif.

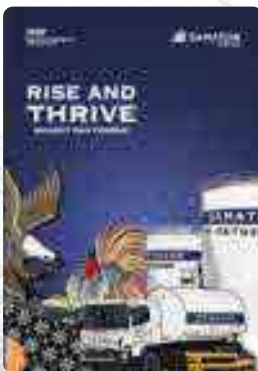
Komitmen kami untuk mencapai pertumbuhan yang progresif dan berkelanjutan tercermin melalui upaya kami dalam menjalankan operasional yang efisien, produktif, dan profitabel. Didukung oleh 55 pabrik dan 103 stasiun pengisian yang tersebar di 29 provinsi Indonesia, kami terus memperkuat infrastruktur dan memanfaatkan sumber daya alam dengan optimal demi kesejahteraan dan kelangsungan hidup masyarakat.

Dengan inovasi yang berkesinambungan, dedikasi tinggi, dan transformasi yang dinamis, kami akan terus beradaptasi dan berevolusi agar dapat menciptakan nilai tambah yang optimal. Kami siap menghadapi tantangan dan sigap untuk mengatasi masalah dalam situasi apa pun. Kami percaya, berbekal dukungan dan kepercayaan dari seluruh pemangku kepentingan, SIG akan terus berkembang dan memberikan manfaat yang bermakna bagi kehidupan.

Over the last few years, the Industrial Revolution 4.0 has transformed and revitalized the manufacturing sector, aiming to increase the competitiveness of national industry. PT Samator Indo Gas Tbk (SIG), Indonesia's most significant industrial gas company, continues to serve customers, the community, and the country by providing innovative products and solutions.

Our commitment to achieving progressive and sustainable growth is manifested through our efforts in carrying out efficient, productive, and profitable operations. Supported by 55 plants and 103 filling stations across 29 provinces in Indonesia, we strive to build infrastructure continuously and optimally utilize natural resources to ensure the people's welfare.

With sustainable innovation, high dedication, and dynamic transformation, we continue to adapt and evolve to generate optimum value. We are prepared to face any challenges and overcome problems amid all conditions. We always believe that SIG can keep growing and deliver meaningful values for life with support and trust from all stakeholders.



2022

BANGKIT DAN TUMBUH Rise and Thrive

Tahun 2022 adalah momentum kebangkitan ekonomi (*rising*) dan kembalinya energi pertumbuhan industri. Perseroan bisa melihat dengan jelas bahwa tanda-tanda pertumbuhan industri untuk tumbuh pesat dan kuat di tengah tantangan yang terjadi (*thriving*).

Di sepanjang tahun 2022, Perseroan berhasil menorehkan berbagai pencapaian dan penghargaan berkat sinergi dan kerja sama tim yang solid di tengah kondisi yang masih dipenuhi tantangan. Perseroan telah meraih kenaikan peringkat menjadi A(idn) dengan *outlook* Stabil dari *Fitch Ratings* dan peneringkatan oleh *Sustainalytics ESG Risk Rating*. Penandatanganan Nota Kesepahaman KADIN Net Zero Hub juga dilakukan sebagai langkah Perseroan merealisasikan nilai bisnis berkelanjutan. Selain itu, per 31 Desember 2022, saham Perseroan juga terindeks dalam beberapa indeks saham terhormat, seperti IDX80, IDX ESG Leader, dan JII70.

Perseroan akan terus berupaya mewujudkan komitmen dalam mencapai pertumbuhan yang baik dan berkelanjutan serta memberikan nilai tambah bagi seluruh pemangku kepentingan, tidak hanya dalam kinerja operasional, namun juga nilai-nilai yang dicerminkan Perseroan.

2022 marks the beginning of the momentum for economic revival (*rising*) and energy restoration for industrial expansion. The Company can detect signals of industrial development to expand rapidly and firmly in the face of current problems (*thriving*).

During 2022, the Company was able to carve out many milestones and honors due to synergy and excellent collaboration amid challenging situations. The Company has achieved a rating upgrade to A(idn) with a Stable outlook from Fitch Ratings and a rating from Sustainalytics ESG Risk Rating. The signing of the KADIN Net Zero Hub Memorandum of Understanding was also carried out as a step for the Company to realize sustainable business value. In addition, as of December 31, 2022, the Company's shares are also indexed in several respectable stock indices, such as IDX80, IDX ESG Leader, and JII70.

The Company will continue to strive to realize its commitment to achieve excellent and sustainable growth and provide added value to all stakeholders regarding operational performance and the values that the Company reflects.



2021

PENGABDIAN TANPA BATAS Endless Devotion

Tahun 2021 menjadi periode bersejarah bagi Indonesia di mana berkat rahmat-Nya serta usaha, kerja sama dan perjuangan segenap bangsa, jumlah kasus Covid-19 terus menurun secara signifikan dari waktu ke waktu. Sebagai produsen oksigen medis terbesar di Indonesia, PT Aneka Gas Industri Tbk turut mendukung usaha tersebut secara proaktif dan berkoordinasi tiada henti bersama Pemerintah melalui upaya berkelanjutan dalam memastikan ketersediaan oksigen medis agar dapat terpenuhi secara optimal ke seluruh penjuru negeri, terutama ketika kasus pandemi mengalami peningkatan tajam di pertengahan tahun 2021.

Komitmen Perseroan untuk memperjuangkan keselamatan nasional tersebut didukung pula dengan kebijakan untuk tidak menaikkan harga jual meski dalam situasi darurat. Pengabdian tanpa batas ini telah diperlihatkan oleh Almarhum Bapak Arief Harsono, Bapak Oksigen Indonesia, yang telah berpulang pada 2 Juli 2021. Kepemimpinan beliau sebagai pendiri Samator Group dan Komisaris Utama Perseroan sebelumnya, menginspirasi kami untuk terus memberikan yang terbaik kepada Republik Indonesia. Hal ini terwujud melalui kepedulian kami untuk mengutamakan kepentingan publik, yang justru menjadikan Perseroan semakin tangguh dan mampu mempertahankan kinerja operasional di tengah berbagai tekanan yang dihadapi.

The year 2021 was a remarkable period for Indonesia when the number of Covid-19 cases continued to decrease significantly from time to time, thanks to God's grace and also to all efforts and cooperation of people of the nation. As the largest medical oxygen producer in Indonesia, PT Aneka Gas Industri Tbk took part proactively and coordinated continuously with the Government through ongoing initiatives in ensuring optimum availability of medical oxygen throughout the country, especially when the pandemic cases experienced a sharp increase in mid-2021.

The Company's commitment to put national safety first was also supported by a policy of not raising the selling price even in an emergency situation. This endless devotion was actually shown by the late Mr. Arief Harsono, known as 'Father of Indonesian Oxygen', who has passed away on July 2, 2021. His leadership as founder of Samator Group and former President Commissioner of the Company inspired us to endlessly give the best to the Nation. This is realized through our concern to prioritize the public interest, which actually makes the Company more resilient and able to maintain operational performance amid various industrial pressures.

Tentang Laporan Terintegrasi

About The Integrated Report

[IR-1A]

Laporan Terintegrasi 2025 PT Samator Indo Gas Tbk (selanjutnya disebut "Perseroan" atau "kami") disusun untuk memberikan gambaran menyeluruh mengenai bagaimana Perseroan menjalankan strategi, mengelola sumber daya, merespons risiko dan peluang, serta mempertahankan kinerja usaha di tengah dinamika industri dan tuntutan keberlanjutan yang terus berkembang. Laporan ini mencerminkan bagaimana Perseroan menciptakan, menjaga, dan mengembangkan nilai melalui keterkaitan antara kinerja keuangan, keunggulan operasional, pengelolaan aspek lingkungan dan sosial, serta penerapan tata kelola yang baik.

Sebagai perusahaan di sektor gas industri, Perseroan memandang keberlanjutan usaha erat kaitannya dengan kemampuan menjaga keandalan pasokan, mutu produk, keselamatan operasional, efisiensi penggunaan sumber daya, serta responsivitas terhadap kebutuhan sektor-sektor strategis yang dilayani. Oleh karena itu, Laporan Terintegrasi ini tidak hanya memuat capaian kinerja selama periode pelaporan, tetapi juga menjelaskan fondasi yang menopang ketahanan usaha Perseroan dalam jangka pendek, menengah, dan panjang.

Laporan ini mencakup periode 1 Januari 2025 hingga 31 Desember 2025 dan menyajikan informasi komparatif terhadap periode sebelumnya agar perkembangan kinerja, arah strategi, dan pengelolaan keberlanjutan dapat dipahami secara lebih utuh. Laporan ini merupakan laporan terintegrasi keempat yang diterbitkan Perseroan dan akan terus dikembangkan sejalan dengan peningkatan kualitas pengungkapan, kematangan sistem pelaporan, dan kebutuhan informasi para pemangku kepentingan. [\[GRI 2-3\]](#) [\[IR-1C\]](#)

Laporan ini memberikan gambaran kepada para pemangku kepentingan mengenai bagaimana Perseroan mengelola aspek ekonomi, lingkungan, sosial, dan tata kelola secara terintegrasi di tingkat Perseroan maupun Entitas Anak. Pengungkapan tersebut mencerminkan kontribusi Perseroan dalam mendukung aktivitas industri nasional melalui penyediaan gas industri yang andal dan berkelanjutan.

Pada aspek ekonomi, informasi keuangan disajikan berdasarkan Laporan Keuangan Konsolidasian yang mencakup Perseroan dan seluruh Entitas Anak. Pada aspek lingkungan, cakupan pelaporan dilakukan secara bertahap sesuai relevansi entitas, kesiapan sistem pencatatan, serta ketersediaan data pada masing-masing fasilitas operasional untuk periode 2023 hingga 2025, sebagaimana diuraikan lebih lanjut pada bagian Cakupan dan Batasan. [\[GRI 2-2\]](#) [\[IR-1C\]](#) [\[IR-3E\]](#) [\[IR-3F\]](#) [\[IR-1G\]](#)

The 2025 Integrated Report of PT Samator Indo Gas Tbk (hereinafter referred to as the "Company" or "we") is prepared to provide a comprehensive overview of how the Company formulates and executes its strategy, manages resources, responds to risks and opportunities, and sustains business performance amid industry dynamics and evolving sustainability expectations. The report reflects how the Company creates, preserves, and develops value through the integration of financial performance, operational excellence, environmental and social management, and sound governance practices.

As a company operating in the industrial gas sector, the Company views business sustainability as closely linked to its ability to maintain supply reliability, product quality, operational safety, resource efficiency, and responsiveness to the needs of the strategic sectors it serves. Accordingly, this Integrated Report not only presents the Company's performance during the reporting period but also explains the foundations that support its business resilience over the short, medium, and long term.

This report covers the period from January 1, 2025 to December 31, 2025 and presents comparative information from the previous period to provide a more comprehensive understanding of performance development, strategic direction, and sustainability management. This is the fourth integrated report published by the Company and will continue to be developed in line with improvements in disclosure quality, the maturity of reporting systems, and the evolving information needs of stakeholders. [\[GRI 2-3\]](#) [\[IR-1C\]](#)

The report provides stakeholders with an overview of how the Company manages economic, environmental, social, and governance aspects in an integrated manner across the Company and its Subsidiaries. These disclosures also reflect the Company's contribution to supporting national industrial activities through the provision of reliable and sustainable industrial gases.

For the economic aspect, financial information is presented based on the Consolidated Financial Statements and therefore covers the Company and all Subsidiaries. For the environmental aspect, the reporting scope has been gradually expanded in line with the relevance of each entity, the readiness of recording systems, and the availability of operational data across facilities for the 2023 to 2025 period, as further described in the Scope and Boundary section. [\[GRI 2-2\]](#) [\[IR-1C\]](#) [\[IR-3E\]](#) [\[IR-3F\]](#) [\[IR-1G\]](#)

Penyusunan laporan ini mengedepankan pendekatan *integrated thinking*, yang menempatkan strategi bisnis, model operasional, pengelolaan risiko, alokasi sumber daya, dan penciptaan nilai sebagai elemen yang saling terkait. Melalui pendekatan ini, Perseroan berupaya menunjukkan bahwa kinerja usaha tidak dibentuk oleh faktor finansial semata, tetapi juga oleh kemampuan menjaga keandalan operasi, mengelola dampak, memperkuat tata kelola, serta merespons perubahan lingkungan usaha secara adaptif.

Dasar penyusunan Laporan Terintegrasi ini mengacu pada ketentuan yang berlaku di Indonesia serta standar internasional yang relevan, antara lain:

1. Peraturan Otoritas Jasa Keuangan No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik dengan muatan konten sesuai Surat Edaran Otoritas Jasa Keuangan No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik;
2. Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik;
3. Global Reporting Initiative (GRI) Standards 2021, opsi in accordance;
4. International Integrated Reporting Framework; dan
5. Adopsi awal terhadap International Financial Reporting Standards (IFRS).

Penyusunan laporan ini telah melalui proses verifikasi internal. Pada periode ini, laporan belum memperoleh penjaminan dari pihak eksternal independen. Meski demikian, Perseroan terus memperkuat kualitas data, konsistensi metodologi, dan keandalan pengungkapan untuk meningkatkan mutu pelaporan secara berkelanjutan. Ke depan, Perseroan mempertimbangkan penjaminan independen sebagai langkah lanjutan untuk meningkatkan kredibilitas laporan. [\[IR-IB\]](#) [\[IR-ID\]](#) [\[IR-IF\]](#) [\[IR-4H\]](#) [\[GRI 2-5\]](#) [\[POJK G.1\]](#)

Sepanjang tahun 2025, tidak terdapat perubahan signifikan dalam pendekatan umum penyusunan Laporan Terintegrasi Perseroan. Untuk menjaga validitas dan keterbandingan informasi, apabila terdapat penyajian kembali atas data atau informasi yang telah diungkapkan pada laporan sebelumnya akibat perubahan metodologi, penyempurnaan perhitungan, atau alasan lain yang relevan, Perseroan akan memberikan penandaan khusus berupa: (*) disajikan kembali. [\[GRI 2-4\]](#)

Perseroan terbuka terhadap masukan dari para pemangku kepentingan sebagai bagian dari upaya untuk terus meningkatkan kualitas, relevansi, dan kegunaan laporan ini. Tanggapan, pertanyaan, atau masukan terkait Laporan Terintegrasi dapat disampaikan melalui Lembar Umpan Balik pada bagian akhir laporan maupun melalui saluran komunikasi resmi Perseroan.

The preparation of this report emphasizes an integrated thinking approach, which positions business strategy, operating model, risk management, resource allocation, and value creation as interconnected elements. Through this approach, the Company demonstrates that business performance is shaped not solely by financial factors, but also by its ability to maintain operational reliability, manage impacts, strengthen governance, and respond adaptively to changes in the business environment.

The preparation of this Integrated Report refers to applicable regulations in Indonesia as well as relevant international standards, including:

1. Financial Services Authority Regulation No. 29/POJK.04/2016 on Annual Reports of Issuers or Public Companies, with content aligned with Financial Services Authority Circular Letter No. 16/SEOJK.04/2021 on the Form and Content of Annual Reports of Issuers or Public Companies;
2. Financial Services Authority Regulation No. 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies;
3. Global Reporting Initiative (GRI) Standards 2021, in accordance option;
4. International Integrated Reporting Framework; and
5. Initial adoption of International Financial Reporting Standards (IFRS).

This report has been verified internally. For the current reporting period, it has not yet been assured by an independent external party. Nevertheless, the Company continues to strengthen data quality, methodological consistency, and disclosure reliability to enhance reporting quality on an ongoing basis. Going forward, the Company is considering independent assurance as a further step to strengthen the credibility of the report. [\[IR-IB\]](#) [\[IR-ID\]](#) [\[IR-IF\]](#) [\[IR-4H\]](#) [\[GRI 2-5\]](#) [\[POJK G.1\]](#)

Throughout 2025, there were no significant changes in the Company's overall approach to preparing the Integrated Report. To maintain the validity and comparability of information, if previously disclosed data or information is restated due to methodological changes, refinements in calculation, or other relevant reasons, the Company will indicate such information with the notation: (*) restated. [\[GRI 2-4\]](#)

The Company welcomes feedback from stakeholders as part of its commitment to continuously improve the quality, relevance, and usefulness of this report. Feedback, questions, or comments regarding the Integrated Report may be submitted through the Feedback Form provided at the end of the report or through the Company's official communication channels.

Penentuan Isi dan Topik Material Laporan

Determination of the Content and Material Topics of the Report

Pelibatan Pemangku Kepentingan

Stakeholders Engagement

[IR-3C] [GRI 2-29] [POJK E.4]

Perseroan memandang pemangku kepentingan sebagai bagian penting dalam keberlangsungan operasional dan pengembangan strategi usaha. Kegiatan operasional Perseroan yang melibatkan berbagai sektor industri, komunitas, serta regulator menuntut adanya komunikasi yang terbuka dan berkelanjutan dengan para pemangku kepentingan untuk memastikan bahwa kepentingan bisnis Perseroan selaras dengan ekspektasi dan kebutuhan.

Melalui proses pelibatan pemangku kepentingan, Perseroan memperoleh berbagai masukan yang menjadi pertimbangan dalam pengambilan keputusan, pengelolaan risiko, serta pengembangan strategi keberlanjutan. Pendekatan ini juga membantu Perseroan memahami isu-isu yang berkembang di lingkungan eksternal sekaligus mengidentifikasi area yang memerlukan perhatian dalam pengelolaan dampak ekonomi, sosial, dan lingkungan.

Merujuk pada AA1000 *Stakeholder Engagement Standard* (SES) 2015, Perseroan secara sistematis mengidentifikasi para pemangku kepentingan yang memiliki hubungan langsung maupun tidak langsung dengan kegiatan operasional Perseroan. Proses identifikasi ini dilakukan dengan mempertimbangkan tingkat pengaruh, ketergantungan, tanggung jawab, perhatian, serta perspektif yang dimiliki oleh masing-masing kelompok pemangku kepentingan terhadap keberlangsungan usaha Perseroan.

Melalui pendekatan tersebut, Perseroan berupaya membangun hubungan yang konstruktif dan saling menguntungkan dengan para pemangku kepentingan, sekaligus memastikan bahwa isu-isu yang paling relevan dapat diidentifikasi dan dikelola secara tepat dalam proses bisnis dan strategi keberlanjutan Perseroan.

The Company recognizes stakeholders as an essential component in sustaining its operations and business development. Given the nature of the Company's activities, which are closely connected to various industrial sectors, communities, and regulatory institutions, maintaining open and continuous engagement with stakeholders is important to ensure that the Company's business interests remain aligned with expectations and concerns.

Through stakeholder engagement, the Company obtains valuable input that supports decision making, risk management, and the development of sustainability strategies. This process also enables the Company to better understand emerging issues in the external environment while identifying areas that require greater attention in managing economic, social, and environmental impacts.

Referring to the AA1000 *Stakeholder Engagement Standard* (SES) 2015, the Company systematically identifies stakeholders who are directly or indirectly affected by its operational activities. The identification process considers several criteria, including influence, dependency, responsibility, attention, and perspective of each stakeholder group in relation to the Company's business continuity.

Through this approach, the Company aims to establish constructive and mutually beneficial relationships with its stakeholders, while ensuring that the most relevant issues are identified and appropriately addressed within the Company's business processes and sustainability strategy.

Pengaruh Influence

Pihak yang memberikan pengaruh terhadap pengambilan keputusan yang dilakukan oleh Perseroan terkait keberlangsungan usaha.
The party that influences the decision-making process made by the Company regarding its business going concern.

Ketergantungan Dependency

Perseroan memiliki ketergantungan terhadap pihak tersebut, baik secara langsung maupun tidak langsung.
The Company is dependent on that party, either directly or indirectly.

Tanggung Jawab Responsibility

Perseroan memiliki tanggung jawab, baik saat ini atau di masa yang akan datang, terhadap pihak tersebut.
The Company has responsibilities, both currently or in the future, towards that party.

Perhatian Attention

Pihak tersebut membutuhkan perhatian dari Perseroan terkait isu ekonomi, sosial, atau lingkungan hidup.
The party requires attention from the Company regarding economic, social, or environmental issues.

Perspektif Perspective

Pihak tersebut dapat memberikan sudut pandang baru yang sebelumnya belum ada terhadap isu penting yang relevan.
The party can provide new perspectives on important relevant issues that were previously unavailable.

Proses identifikasi memberikan pemahaman mengenai pihak-pihak yang memiliki keterkaitan signifikan dengan operasional Perseroan, termasuk kebutuhan, ekspektasi, serta bentuk interaksi yang relevan dengan masing-masing kelompok pemangku kepentingan. Berdasarkan hasil identifikasi, Perseroan menetapkan pendekatan pelibatan yang disesuaikan dengan karakteristik setiap kelompok pemangku kepentingan. Tabel berikut menyajikan kelompok pemangku kepentingan utama Perseroan, dasar pemilihannya, kebutuhan utama yang diidentifikasi, serta bentuk respons dan metode pelibatan yang dilakukan oleh Perseroan.

The identification process enables the Company to determine stakeholder groups that have significant relationships with its operations, including their key expectations, concerns, and relevant forms of interaction. Based on this process, the Company establishes engagement approaches tailored to the characteristics of each stakeholder group. The following table presents the Company's key stakeholder groups, the basis for their selection, their main expectations, as well as the Company's responses and engagement methods.

Kelompok Pemangku Kepentingan Stakeholders Group	Dasar Pemilihan Basis of Selection	Kebutuhan Pemangku Kepentingan Stakeholders Needs	Respons terhadap Kebutuhan Pemangku Kepentingan Response to Stakeholders Needs	Metode Pelibatan Engagement Method	Frekuensi Frequency
Pelanggan Customer	- Ketergantungan - Tanggung Jawab - Perhatian - Dependency - Responsibility - Attention	Kualitas, ketersediaan, keamanan, informasi dan layanan pelanggan. Quality, availability, security, information, and customer service.	Meningkatkan kualitas layanan pelanggan melalui inovasi dan pendekatan pelanggan yang berpusat pada kebutuhan. Improving customer service quality through innovation and a customer-centric approach based on needs.	Penyelenggaraan survei pelanggan dan pengelolaan layanan pelanggan 24/7 melalui berbagai kanal komunikasi. Conducting customer surveys and managing customer service 24/7 via various communication channels.	Setiap saat, sesuai kebutuhan, atau secara tahunan. At any time, as needed, or annually.
Investor dan Pemegang Saham Investor and Shareholders	- Tanggung jawab - Perspektif - Pengaruh - Responsibility - Perspective - Influence	Pelaksanaan tata kelola perusahaan, kinerja keuangan, dan keberlanjutan. The implementation of corporate governance, financial performance, and sustainability.	- Menyusun strategi peningkatan ekonomi dan keberlanjutan usaha. - Menerapkan tata kelola perusahaan yang baik secara optimal. - Developing strategies for economic improvement and business sustainability. - Implementing good corporate governance optimally	Penyelenggaraan Rapat Umum Pemegang Saham (RUPS) dan penyampaian laporan secara berkala. The implementation of the General Meeting of Shareholders (GMS) and the submission of reports periodically.	Setiap tahun, sesuai waktu yang ditentukan, atau sesuai kebutuhan. Annually, at the designated time, or as needed.
Karyawan Employees	- Tanggung jawab - Perspektif - Pengaruh - Responsibility - Perspective - Influence	Kelangsungan kerja, pengembangan kompetensi, kesehatan, dan kesejahteraan. Job continuity, competency development, healthcare, and well-being.	Menyediakan fasilitas kesehatan, pengembangan kompetensi, dan evaluasi kesejahteraan karyawan secara berkala. Providing healthcare facilities, competency development, and regular employee well-being evaluations.	Pertemuan manajemen dengan perwakilan karyawan, serta penyelenggaraan pelatihan secara berkala. Management meetings with employee representatives, as well as conducting training sessions periodically.	Secara berkala, sesuai dengan agenda Perseroan dan kebutuhan karyawan. Periodically, in accordance with the Company's agenda and employee needs.

Kelompok Pemangku Kepentingan Stakeholders Group	Dasar Pemilihan Basis of Selection	Kebutuhan Pemangku Kepentingan Stakeholders Needs	Respons terhadap Kebutuhan Pemangku Kepentingan Response to Stakeholders Needs	Metode Pelibatan Engagement Method	Frekuensi Frequency
Masyarakat Sekitar Surrounding Community	- Tanggung jawab - Ketergantungan - Perhatian - Perspektif - Responsibility - Dependency - Attention - Perspective	Manfaat sosial ekonomi dan bantuan kegiatan sosial masyarakat. Socio-economic benefits and support for community social activities.	Melaksanakan program tanggung jawab sosial perusahaan (<i>Corporate Social Responsibility/CSR</i>) yang bermanfaat dan relevan untuk masyarakat sekitar. Implementing Corporate Social Responsibility (CSR) programs that are beneficial and relevant to the surrounding community.	Melaksanakan forum diskusi dan partisipasi aktif dalam kegiatan sosial bersama masyarakat. Conducting discussion forums and active participation in social activities with the community.	Setiap tahun atau sesuai kebutuhan program CSR. Annually or as needed for the CSR program.
Pemerintah Government	- Tanggung jawab - Pengaruh - Responsibility - Influence	- Kepatuhan terhadap regulasi yang berlaku. - Pemenuhan kewajiban perpajakan dan penerimaan negara bukan pajak (PNBP) - Compliance with applicable regulations. - Fulfilment of tax obligations and non-tax state revenues (PNBP).	- Menyampaikan laporan kepatuhan secara reguler sesuai peraturan perundang-undangan. - Membayar pajak dan PNBP. - Submitting compliance reports regularly in accordance with laws and regulations. - Paying taxes and PNBP (non-tax state revenues).	- Pelaporan kepada pemerintah dan penyampaian dokumen kepatuhan secara berkala. - Pembayaran pajak dan PNBP secara tepat waktu - Reporting to the Government and submitting compliance documents periodically. - Timely payment of taxes and PNBP (non-tax state revenues)	Setiap bulan atau sesuai ketentuan regulasi yang berlaku. Every month or in accordance with the applicable regulatory provisions.
Mitra Usaha Business Partner	- Tanggung jawab - Ketergantungan - Responsibility - Dependency	Kerja sama yang saling menguntungkan dan pengelolaan rantai pasok yang berkelanjutan. Mutually beneficial cooperation and sustainable supply chain management.	Meningkatkan kemitraan yang saling menguntungkan melalui komunikasi yang efektif dan kontrak yang transparan. Improving mutually beneficial partnerships through effective communication and transparent contracts.	Mengadakan pertemuan dengan mitra usaha dan menyediakan sistem pengelolaan rantai pasok yang transparan. Holding meetings with business partners and providing a transparent supply chain management system.	Setiap triwulan atau sesuai dengan perjanjian yang disepakati. Every quarter or in accordance with the agreed-upon agreement.

Kelompok Pemangku Kepentingan Stakeholders Group	Dasar Pemilihan Basis of Selection	Kebutuhan Pemangku Kepentingan Stakeholders Needs	Respons terhadap Kebutuhan Pemangku Kepentingan Response to Stakeholders Needs	Metode Pelibatan Engagement Method	Frekuensi Frequency
Media Massa Mass Media	Tanggung Jawab Responsibility	Penyampaian informasi yang transparan dan relevan tentang kinerja dan kegiatan Perseroan. The provision of transparent and relevant information about the Company's performance and activities.	Menyediakan informasi terkini yang relevan, akurat, dan tepat waktu untuk meningkatkan pemahaman publik. Providing up-to-date, relevant, accurate, and timely information to improve public understanding.	- Pemutakhiran informasi pada situs web Perseroan dan Bursa Efek Indonesia. - Penyelenggaraan paparan publik dan publikasi siaran pers - Updating information on the Company's website and the Indonesia Stock Exchange. - Organizing public expose and publication of press releases.	Sesuai rencana pelaksanaan program atau sesuai kebutuhan. In accordance with the program implementation plan or as needed.

Cakupan dan Batasan Laporan Terintegrasi

Scope and Boundary of the Integrated Report

[GRI 2-2] [IR-3F] [IR-3G]

Laporan Terintegrasi Perseroan menyajikan cakupan pengungkapan data keberlanjutan yang terus diperluas seiring dengan penguatan sistem pencatatan dan pengelolaan data di berbagai fasilitas operasional Perseroan. Pada tahap awal pelaporan, data lingkungan yang dihimpun masih mencakup sejumlah fasilitas produksi tertentu.

Seiring dengan peningkatan kesiapan sistem pelaporan dan konsistensi pengumpulan data di tingkat operasional, cakupan pelaporan kemudian diperluas secara bertahap hingga pada tahun 2024 seluruh pabrik di wilayah operasional Perseroan telah tercakup dalam pelaporan keberlanjutan. Cakupan pelaporan tersebut tetap dipertahankan pada tahun 2025, sehingga seluruh pabrik dalam wilayah operasional Perseroan terus menjadi bagian dari sistem pencatatan dan pelaporan data lingkungan dalam Laporan Terintegrasi.

The Company's Integrated Report presents sustainability data disclosures with an expanding reporting scope in line with the strengthening of data recording and management systems across its operational facilities. In the earlier stages of reporting, environmental data covered only several production facilities.

As reporting systems and operational data management improved, the scope of disclosure was gradually expanded by 2024 all plants within the Company's operational areas had been included in sustainability reporting. This reporting scope was maintained in 2025, ensuring that all plants within the Company's operational areas continue to be covered in the environmental data recording and reporting system presented in this Integrated Report.

Pengungkapan Data Data Disclosure	Cakupan Pabrik Plant Scope		
	2023	2024	2025
Pengelolaan Energi Energy Management			
Pengelolaan Limbah Waste Management	Seluruh pabrik di wilayah operasional	Seluruh pabrik di wilayah operasional	Seluruh pabrik di wilayah operasional
Pengelolaan Perubahan Iklim Climate Change Management	All plants in the operational area	All plants in the operational area	All plants in the operational area
Pengelolaan Air dan Efluen Water and Effluent Management			

Topik Material Laporan Terintegrasi

Material Topics of the Integrated Report

[IR-3D]

Melalui laporan ini, Perseroan mengungkapkan isu-isu yang dinilai paling relevan terhadap kegiatan operasional serta memiliki pengaruh signifikan terhadap keberlanjutan usaha dan kepentingan para pemangku kepentingan. Pengungkapan topik material tersebut memberikan gambaran mengenai area prioritas dalam pengelolaan dampak ekonomi, lingkungan, dan sosial, sekaligus menunjukkan bagaimana Perseroan merespons berbagai peluang dan tantangan keberlanjutan yang berkembang.

Selain mendukung transparansi dan akuntabilitas, pengungkapan topik material juga mencerminkan kontribusi Perseroan dalam mendukung Tujuan Pembangunan Berkelanjutan (TPB). Informasi yang disajikan dalam laporan ini mengikuti prinsip pelaporan yang ditetapkan dalam GRI 1: Landasan 2021, sehingga memastikan bahwa informasi yang disampaikan relevan, akurat, dan dapat diandalkan bagi para pemangku kepentingan.

Through this report, the Company discloses issues considered most relevant to its operations and those that have a significant influence on business sustainability and stakeholder interests. The disclosure of material topics provides an overview of the priority areas in managing economic, environmental, and social impacts, while also demonstrating how the Company responds to emerging sustainability challenges and opportunities.

Beyond supporting transparency and accountability, the disclosure of material topics also reflects the Company's contribution to the Sustainable Development Goals (SDGs). The preparation of this report follows the reporting principles established in GRI 1: Foundation 2021 to ensure that the information presented remains relevant, accurate, and reliable for stakeholders.

Akurasi Accuracy	Kami melaporkan informasi yang benar dan cukup terperinci agar dapat dilakukan penilaian dampak Perseroan. We report accurate and detailed information so an assessment of the Company's impact can be conducted.
Kejelasan Clarity	Kami menyajikan informasi dengan cara yang dapat diakses dan dapat dipahami. We present information in a way that is accessible and understandable.
Keterbandingan Comparability	Kami memilih, menyusun, dan melaporkan informasi secara konsisten agar mereka dapat melakukan analisis mengenai perubahan dalam dampak Perseroan seiring waktu dan analisis dampak ini yang berkaitan dengan dampak perusahaan lain. We select, organize, and report information consistently so that it allows for the analysis of changes in the Company's impact over time and the analysis of this impact in relation to other companies' impacts.
Kelengkapan Completeness	Kami menyediakan informasi yang memadai agar penilaian dampak Perseroan dapat dilakukan selama periode pelaporan. We provide sufficient information to enable the assessment of the Company's impact during the reporting period.
Konteks Keberlanjutan Sustainability Context	Kami melaporkan informasi tentang dampak mereka dalam konteks yang lebih luas dari pembangunan berkelanjutan. We report information about their impact in the broader context of sustainable development.
Ketepatan Waktu Timeliness	Kami melaporkan informasi secara rutin dan menyediakan informasi tersebut secara tepat waktu bagi pengguna informasi untuk mengambil keputusan. We report information regularly and provide it in a timely manner for users to make decisions.
Keterverifikasian Verifiability	Kami mengumpulkan, mencatat, menyusun, dan menganalisis informasi dengan cara sedemikian rupa sehingga informasi tersebut dapat diteliti untuk menentukan kualitasnya. We collect, record, organize, and analyze information in such a way that it can be examined to determine its quality.

Identifikasi dan Penentuan Prioritas Topik

Identification and Prioritization of Topics

[GRI 3-1]

Perseroan secara berkala melakukan penilaian materialitas untuk mengidentifikasi isu-isu yang memiliki dampak paling signifikan terhadap keberlanjutan usaha serta paling relevan bagi para pemangku kepentingan. Pada periode pelaporan ini, Perseroan masih mengacu pada hasil penilaian materialitas yang dilakukan pada tahun 2023. Proses tersebut melibatkan identifikasi dan prioritasasi berbagai isu keberlanjutan dengan mempertimbangkan kerangka kerja pelaporan internasional, tren keberlanjutan global, regulasi yang relevan, serta perbandingan dengan perusahaan sejenis melalui pendekatan *peer benchmarking*.

Hasil penilaian materialitas tersebut menjadi acuan bagi Perseroan dalam menetapkan prioritas pengelolaan keberlanjutan, menyusun langkah strategis yang relevan, serta memastikan bahwa isu-isu yang paling signifikan terus menjadi fokus dalam kegiatan operasional dan pengambilan keputusan. Integrasi hasil materialitas ke dalam proses manajemen risiko Perseroan juga membantu memastikan bahwa isu keberlanjutan yang material dikelola secara sistematis dalam kerangka pengelolaan risiko Perseroan.

The Company periodically conducts a materiality assessment to identify issues that have the most significant impact on business sustainability and are most relevant to stakeholders. For the current reporting period, the Company continues to refer to the results of the materiality assessment conducted in 2023. The assessment involved the identification and prioritization of sustainability issues based on internationally recognized reporting frameworks, global sustainability trends, relevant regulations, and comparisons with peer companies through a peer benchmarking approach.

The results of this materiality assessment serve as a reference for the Company in determining sustainability priorities, formulating relevant strategic initiatives, and ensuring that the most significant issues remain a focus in operational activities and decision-making processes. The integration of material topics into the Company's risk management framework also helps ensure that significant sustainability issues are systematically managed as part of the Company's overall risk management practices.

Daftar Topik Material dan Batasan

List of Material Topic and Its Boundaries

[GRI 3-2]

Topik material yang telah diidentifikasi mencerminkan isu-isu yang signifikan bagi keberlanjutan Perseroan serta relevan dengan kebutuhan pemangku kepentingan. Penentuan topik ini mempertimbangkan hasil materialitas tahun sebelumnya, tren industri, dan regulasi yang berlaku, yang kemudian digunakan sebagai landasan dalam strategi keberlanjutan. Berikut adalah daftar topik material beserta batasan dampaknya, yang mencakup lingkup internal dan eksternal Perseroan.

The identified material topics reflect issues that are significant for the Company's sustainability and relevant to the stakeholders' needs. The determination of these topics considers the results of the previous year's materiality assessment, industry trends, and applicable regulations, which are then used as the foundation for the sustainability strategy. Below is a list of material topics along with their impact boundaries, covering both the internal and external scope of the Company.

Topik Material Material Topic	Alasan Bersifat Material Reason for Materiality	Batasan Dampak Impact Boundaries	
		Perseroan dan Entitas Anak Company and Subsidiaries	Eksternal Perseroan External Parties
MELAYANI PASAR, MENETAPKAN TREND, DAN MEMENUHI EKSPEKTASI SERVE THE MARKET, SET THE TREND, AND MATCH EXPECTATION			
Kualitas Produk dan Layanan Quality of Products and Services	Kualitas produk dan layanan menentukan kepuasan pelanggan, membangun kepercayaan, serta mendukung keberlanjutan bisnis. The quality of products and services determines customer satisfaction, builds trust, and supports business sustainability.	✓	✓
Kepuasan Pelanggan Customer Satisfaction	Kepuasan pelanggan menjadi indikator keberhasilan strategi Perseroan dalam memenuhi kebutuhan pasar dan menciptakan loyalitas. Customer satisfaction is an indicator of the Company's success in meeting market needs and creating loyalty.	✓	✓
Inovasi Produk dan Teknologi Product and Technology Innovation	Inovasi mendukung daya saing Perseroan, adaptasi terhadap tren pasar, serta memenuhi kebutuhan keberlanjutan pelanggan. Innovation supports the Company's competitiveness, adaptation to market trends, and meeting customer sustainability needs.	✓	✓
Peran dalam Infrastruktur Kesehatan Role in Healthcare Infrastructure	Penyediaan produk untuk sektor kesehatan seperti gas medis mendukung layanan kesehatan masyarakat dan keberlanjutan sosial. The provision of products for the healthcare sector, such as medical gases, supports public healthcare services and social sustainability.	✓	✓
Hubungan dengan Komunitas Relationship with the Community	Hubungan yang baik dengan komunitas mendukung penerimaan sosial Perseroan di wilayah operasional dan menciptakan dampak positif. Good relationships with the community support the Company's social acceptance in the operational areas and create a positive impact.	—	✓
Hidrogen Rendah Karbon dan Terbarukan Low Carbon and Renewable Hydrogen	Transisi ke energi bersih dan terbarukan menciptakan nilai keberlanjutan untuk Perseroan dan mendukung target karbon global. The transition to clean and renewable energy creates sustainability value for the Company and supports global carbon targets.	✓	—

Topik Material Material Topic	Alasan Bersifat Material Reason for Materiality	Batasan Dampak Impact Boundaries	
		Perseroan dan Entitas Anak Company and Subsidiaries	Eksternal Perseroan External Parties

TRANSFORMASI PROSES PROCESS TRANSFORMATION

Pengelolaan Limbah Waste Management	Pengelolaan limbah yang efektif mengurangi dampak negatif terhadap lingkungan serta mendukung keberlanjutan rantai pasok. Effective waste management reduces negative environmental impacts and supports the sustainability of the supply chain.	✓	✓
Manajemen Energi Energy Management	Efisiensi energi membantu mengurangi biaya operasional dan dampak emisi karbon Perseroan. Energy efficiency helps lower operational costs and reduce the Company's carbon emissions.	✓	—
Manajemen Perubahan Iklim Climate Change Management	Strategi mitigasi perubahan iklim mendukung kontribusi Perseroan terhadap target global <i>net-zero carbon</i> . Climate change mitigation strategies support the Company's contribution to global net-zero carbon targets.	✓	—
Pengelolaan Air dan Efluen Water and Effluent Management	Pengelolaan air yang baik mendukung keberlanjutan sumber daya air dan lingkungan sekitar. Proper water management ensures the sustainability of water resources and the surrounding environment.	✓	✓
Konservasi Keanekaragaman Hayati Biodiversity Conservation	Pelestarian keanekaragaman hayati mendukung perlindungan ekosistem yang terdampak oleh operasional Perseroan. Biodiversity conservation supports the protection of ecosystems affected by the Company's operations.	✓	✓
Siklus Hidup Produk Product Life Cycle	Pengelolaan siklus hidup produk mendukung pengurangan limbah dan efisiensi penggunaan material. Product lifecycle management supports waste reduction and material usage efficiency.	✓	✓
Ekonomi Sirkular Circular Economy	Ekonomi sirkular menciptakan nilai tambah dari limbah dan mendukung pengurangan dampak lingkungan. The circular economy creates added value from waste and supports the reduction of environmental impact	✓	✓

BUDAYA KOLABORASI CULTURE OF COLLABORATION

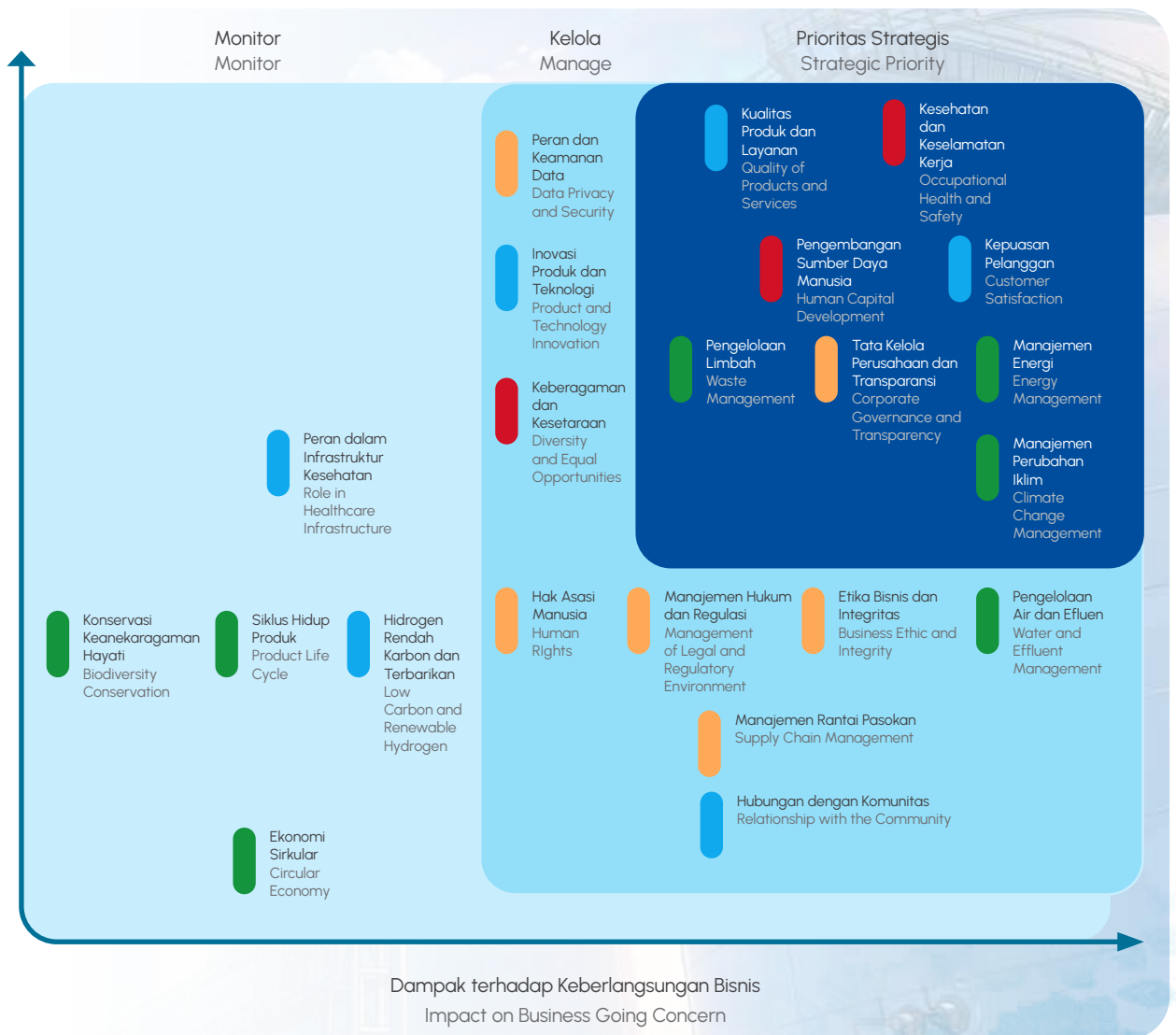
Kesehatan dan Keselamatan Kerja Occupational Health and Safety	Kesehatan dan keselamatan kerja menjaga lingkungan kerja yang sehat, mencegah kecelakaan, dan meningkatkan produktivitas karyawan. Occupational health and safety maintain a healthy work environment, prevent accidents, and improve employee productivity.	✓	—
Pengembangan Sumber Daya Manusia Human Capital Development	Pengembangan SDM meningkatkan kompetensi, mendukung keberlanjutan tenaga kerja, dan menciptakan daya saing Perseroan. Human Capital Development improves competencies, supports workforce sustainability, and strengthens the Company's competitiveness.	✓	—

Topik Material Material Topic	Alasan Bersifat Material Reason for Materiality	Batasan Dampak Impact Boundaries	
		Perseroan dan Entitas Anak Company and Subsidiaries	Eksternal Perseroan External Parties
Keberagaman dan Kesetaraan Diversity and Equal Opportunities	Kesetaraan dan keberagaman menciptakan lingkungan kerja inklusif serta mendukung prinsip tata kelola dan hak asasi manusia. Equity and diversity foster an inclusive workplace environment and uphold governance principles and human rights.	✓	—
TATA KELOLA DAN MANAJEMEN RISIKO GOVERNANCE AND RISK MANAGEMENT			
Tata Kelola Perusahaan dan Transparansi Corporate Governance and Transparency	Tata kelola yang baik dan transparansi mendukung kepercayaan pemangku kepentingan dan memastikan kepatuhan hukum. Good governance and transparency support stakeholder trust and ensure legal compliance.	✓	✓
Privasi dan Keamanan Data Data Privacy and Security	Perlindungan data menjaga kepercayaan pelanggan dan mencegah risiko kebocoran informasi yang sensitif. Data protection maintains customer trust and prevents the risk of sensitive information leakage.	✓	✓
Hak Asasi Manusia Human Rights	Penghormatan terhadap hak asasi manusia mendukung keberlanjutan sosial dan memastikan kepatuhan terhadap standar internasional. Respect for human rights supports social sustainability and ensures compliance with international standards.	✓	✓
Manajemen Hukum dan Regulasi Management of Legal and Regulatory Environment	Kepatuhan terhadap hukum dan regulasi mencegah risiko hukum yang dapat merugikan reputasi Perseroan. Compliance with laws and regulations prevents legal risks that could harm the Company's reputation.	✓	✓
Etika Bisnis dan Integritas Business Ethics and Integrity	Kepatuhan terhadap Kode Etik mencegah risiko reputasi dan mendukung praktik bisnis yang sehat dan berkelanjutan. Compliance with the Code of Ethics prevents reputational risks and supports healthy and sustainable business practices.	✓	✓
Manajemen Rantai Pasokan Supply Chain Management	Pengelolaan rantai pasok yang berkelanjutan mendukung efisiensi operasional serta memenuhi standar keberlanjutan. Sustainable supply chain management supports operational efficiency and meets sustainability standards.	✓	✓

Berdasarkan topik material yang telah diidentifikasi, Perseroan selanjutnya melakukan pemetaan tingkat prioritas setiap topik dengan melibatkan pemangku kepentingan melalui proses survei dan evaluasi internal. Proses ini mempertimbangkan tingkat kepentingan isu bagi pemangku kepentingan serta signifikansi dampaknya terhadap keberlanjutan usaha Perseroan. Hasil pemetaan tersebut kemudian divisualisasikan dalam bentuk matriks materialitas yang menggambarkan tingkat prioritas setiap topik dalam Laporan Terintegrasi Perseroan, sebagaimana disajikan pada matriks berikut.

Based on the identified material topics, the Company further assessed the priority level of each topic by engaging stakeholders through surveys and internal evaluations. This process considers the importance of each issue to stakeholders as well as the significance of its impact on the Company's business sustainability. The results of this assessment are presented in the form of a materiality matrix, illustrating the priority level of each topic within the Company's Integrated Report, as shown in the following matrix.

Dampak terhadap Pemangku Kepentingan
Impact on the Stakeholders



- Serve the Market, Set the Trend, and Match Expectation
- Process Transformation
- Culture of Collaboration
- Governance and Risk Management

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Laporan Keuangan Financial Statement





Kilas Kinerja 2025

Performance Overview in 2025

01





Penciptaan Nilai 2025

Value Creations in 2025



Nilai Finansial

Financial Values



Penjualan Neto
Net Sales

Rp **3,01**
triliun | trillion

Laba Tahun Berjalan
Profit for the Year

Rp **62,61**
miliar | billion

EBITDA

Rp **841,11**
miliar | billion

Pangsa Pasar
Market Share

Gas Medis
Medical Gas
Sekitar
Approximately

75-80%

Gas Industri
(Silinder dan Bulk)
Industrial Gas
(Cylinder and Bulk)
Sekitar | Approximately

40%



Nilai Sumber Daya Manusia

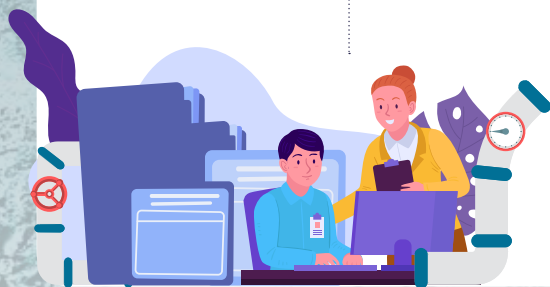
Human Capital Values

Program Pelatihan
Training Programs

154
pelatihan
trainings

Peserta Pelatihan
Training Participants

1.485
peserta
participants



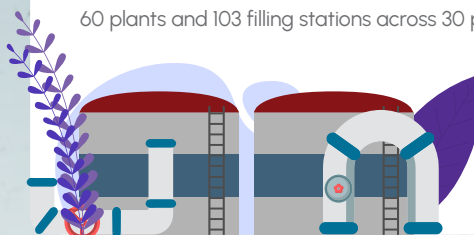
Nilai Infrastruktur

Infrastructure Values

Perseroan terus berkontribusi dalam memperkuat pasokan gas industri bagi berbagai sektor di Indonesia. The Company continues to strengthen the supply of industrial gases for various sectors across Indonesia.

60 pabrik dan **103** stasiun pengisian
di **30** provinsi

60 plants and 103 filling stations across 30 provinces





Nilai Lingkungan Environmental Values



Intensitas Energi
Energy Intensity

0,003046

GJ/M³

Efisiensi Penggunaan Energi
Energy Usage Efficiency

0,000245

GJ/M³

 **7.45%**

Emisi yang dihasilkan di
Tahun 2025
Emissions Generated in 2025

474.788

Ton CO₂-eq

Penurunan Intensitas Emisi
Emission Intensity Reduction

 **8,60%**

Ton CO₂-eq/M³

Konsumsi Air
Water Consumption

1.219

Megaliter

Intensitas Air
Water Intensity

0,000001672

Megaliter/M³

 **8,28%**



Nilai Intelektual Intellectual Values

Pertumbuhan Basis Pelanggan
Total Customers Growth

21%

Kapabilitas Digital Operasional
Digital Operational Capabilities

1.282 unit | units

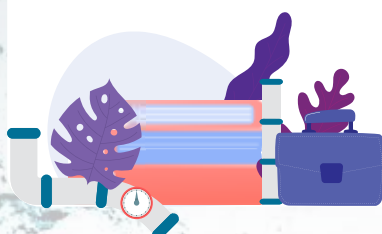
Telemetri (Pemantauan Real-Time Berbasis IoT)
Telemetry (IoT-Based Real-Time Monitoring)

1,6 juta silinder | million cylinders

Pelacakan Silinder Berbasis Digital
Digital Cylinder Tracking

189 unit | units

GPS + Sensor Bahan Bakar
GPS + Fuel Sensor



Ekspansi GPS + Sensor Bahan Bakar ditargetkan mencapai lebih dari 450 unit dalam 12 bulan ke depan.
GPS + Fuel Sensor deployment is targeted to expand to more than 450 units within the next 12 months.



Nilai Sosial Social Values

Total Dana CSR
Total CSR Expenditures

Rp 2,68
miliar | billion

2.251
pemasok | suppliers

98,58%
merupakan pemasok lokal
are local suppliers





Ikhtisar Kinerja 2025

2025 Performance Highlights

Aspek Ekonomi

Economic Aspect

[POJK B.1] [POJK C.3]

Ikhtisar Kinerja Keuangan

Financial Performance Highlights

dalam juta Rupiah, kecuali dinyatakan lain | in million Rupiah, unless otherwise stated

Uraian	2025	2024	2023	Description
LAPORAN POSISI KEUANGAN KONSOLIDASIAN CONSOLIDATED STATEMENT OF FINANCIAL POSITION				
Aset Lancar	2.025.870	1.626.757	1.644.481	Current Assets
Aset Tidak Lancar	6.433.775	6.378.428	6.153.278	Non Current Assets
Total Aset	8.459.645	8.005.185	7.797.759	Total Assets
Liabilitas Jangka Pendek	1.004.800	580.916	948.726	Current Liabilities
Liabilitas Jangka Panjang	3.607.626	3.640.719	3.120.887	Non Current Liabilities
Total Liabilitas	4.612.426	4.221.635	4.069.613	Total Liabilities
Total Ekuitas	3.847.219	3.783.550	3.728.146	Total Equity
Total Liabilitas dan Ekuitas	8.459.645	8.005.185	7.797.759	Total Liabilities and Equity
LAPORAN LABA (RUGI) DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN CONSOLIDATED STATEMENT OF PROFIT (LOSS) AND OTHER COMPREHENSIVE INCOME				
Penjualan Neto	3.008.803	2.907.675	2.822.745	Net Sales
Beban Pokok Penjualan	(1.627.760)	(1.635.701)	(1.526.165)	Cost of Goods Sold
Laba Kotor	1.381.043	1.271.974	1.296.580	Gross Profit
Laba Usaha ¹⁾	401.038	406.163	487.087	Operating Profit ¹⁾
Laba Tahun Berjalan ²⁾	62.611	110.196	169.814	Profit for the Year ²⁾
Total Penghasilan Komprehensif Lain Tahun Berjalan, Neto Setelah Pajak	30.328	(4.537)	253	Total Other Comprehensive Income for the Year, Net of Tax
Total Penghasilan Komprehensif Tahun Berjalan	92.939	105.659	170.067	Total Comprehensive Income for the Year
Pendapatan sebelum Bunga, Pajak, Penyusutan dan Amortisasi	841.105	821.763	877.846	Earnings Before Interest, Tax, Depreciation and Amortisation (EBITDA)
Total Laba Tahun Berjalan yang dapat Diatribusikan kepada:				Total Income for the Year that Can be Attributed to:
Pemilik Entitas Induk	58.379	104.947	165.413	Owners of the Parent Entity
Kepentingan Non-Pengendali	4.232	5.249	4.401	Non-Controlling Interest
Total Penghasilan Komprehensif yang dapat Diatribusikan kepada:				Total Comprehensive Income that Can be Attributed to:
Pemilik Entitas Induk	88.148	100.506	165.700	Owners of the Parent Entity
Kepentingan Non-Pengendali	4.791	5.153	4.367	Non-Controlling Interest
Laba per Saham (Rupiah penuh)	18,97	34,22	53,94	Basic Earnings per Share (Full Amount)
Pendapatan sebelum Bunga, Pajak, Penyusutan dan Amortisasi	841.105	821.763	877.846	Earnings Before Interest, Tax, Depreciation and Amortisation (EBITDA)



Uraian	2025	2024	2023	Description
LAPORAN ARUS KAS KONSOLIDASIAN CONSOLIDATED STATEMENT OF CASH FLOWS				
Arus Kas dari Aktivitas Operasi	451.376	273.248	659.194	Cash Flow from Operating Activities
Arus Kas dari Aktivitas Investasi	(367.946)	(546.209)	(323.869)	Cash Flow from Investing Activities
Arus Kas dari Aktivitas Pendanaan	209.088	82.665	(397.675)	Cash Flow from Financing Activities
Kenaikan (Penurunan) Bersih Kas dan Setara Kas	292.518	(190.296)	(62.350)	Net Increase (Decrease) in Cash and Cash Equivalents
Kas dan Setara Kas Awal Tahun	384.284	574.580	636.930	Cash and Cash Equivalents at Beginning of Year
Kas dan Setara Kas Akhir Tahun	676.802	384.284	574.580	Cash and Cash Equivalents at End of Year
RASIO-RASIO KEUANGAN PENTING KEY FINANCIAL RATIOS				
Likuiditas		Liquidity		
Rasio Lancar (x)	2,02	2,80	1,73	Current Ratio (x)
Rasio Cepat	1,53	2,03	1,26	Quick Ratio
Solvabilitas		Solvency		
Rasio Liabilitas Terhadap Total Aset (x)	0,55	0,53	0,52	Debt to Asset Ratio (DAR) (x)
Rasio Liabilitas Terhadap Ekuitas (x)	1,20	1,12	1,09	Debt to Equity Ratio (DER) (x)
Profitabilitas		Profitability		
Rasio Margin Laba Kotor (%)	45,90	43,75	45,93	Gross Profit Margin (GPM) (%)
Rasio Margin Laba Bersih (%) ³⁾	2,08	3,79	6,02	Net Profit Margin (NPM) (%) ³⁾
Rasio Laba (Rugi) Terhadap Total Aset (%) ⁴⁾	0,74	1,38	2,18	Return on Assets (ROA) (%) ⁴⁾
Rasio Laba (Rugi) Terhadap Ekuitas (%) ⁵⁾	1,64	2,93	4,67	Return on Equity (ROE) (%) ⁵⁾
Modal Kerja Bersih (juta Rupiah) ⁶⁾	1.031.013	958.807	863.391	Net Working Capital (million Rupiah) ⁶⁾
Rerata Saham Beredar (Lembar)	3.066.660.000	3.066.660.000	3.062.362.976	Average Outstanding Shares (Shares)

Keterangan:

1. Laba Usaha = Laba Bruto - Beban Penjualan - Beban Umum dan Administratif + Pendapatan Lain-Lain - Beban Lain-Lain
2. Laba Tahun Berjalan terdiri dari laba yang dapat diatribusikan kepada non-pengendali dan kepada Pemilik Entitas Induk
3. Rasio Margin Laba Bersih = Laba Tahun Berjalan / Penjualan
4. Laba Tahun Berjalan dibagi dengan total aset
5. Laba Tahun Berjalan dibagi modal saham rata-rata
6. Piutang Usaha + Persediaan - Utang Usaha

Notes

1. Operating Profit = Gross Profit - Selling Expenses - General and Administrative Cost + Other Income - Other Expenses
2. Income for the Year consists of profit attributable to the non-controlling party and to the Owners of the Parent Entity
3. Net Profit Margin = Income for The Year / Sales
4. Income for the Year divided by total assets
5. Income for the Year divided by average shareholders' equity
6. Accounts Receivable + Inventory - Accounts Payable

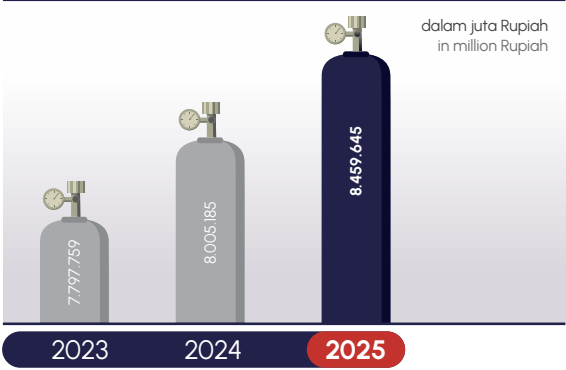


Grafik Kinerja Keuangan

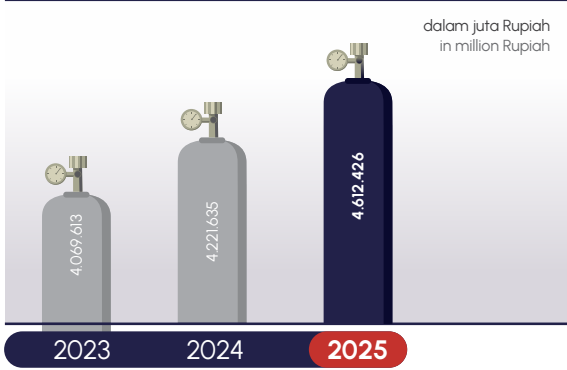
Financial Performance Graphs



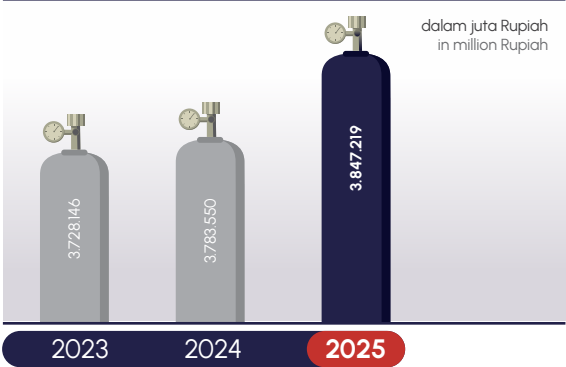
Total Aset
Total Assets



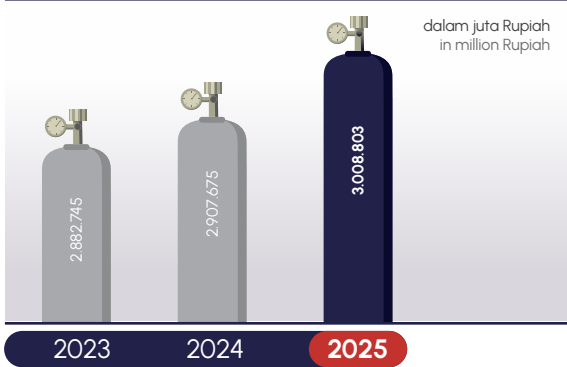
Total Liabilitas
Total Liabilities



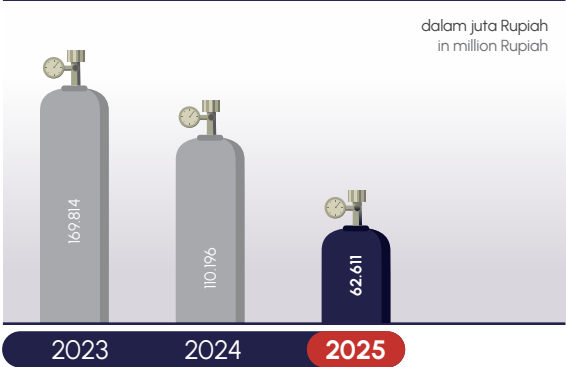
Total Ekuitas
Total Equity



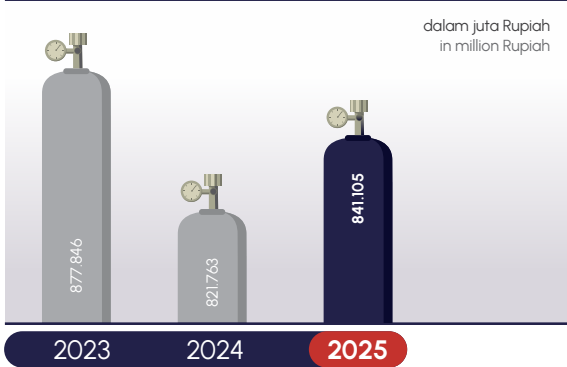
Penjualan Neto
Net Sales



Laba Tahun Berjalan
Income for the Year



**Pendapatan sebelum Bunga, Pajak,
Penyusutan dan Amortisasi**
Earnings Before Interest, Tax, Depreciation
and Amortisation (EBITDA)





Ikhtisar Kinerja Operasional

Operational Performance Highlights

Uraian	Satuan Unit	2025	2024	2023	Description
PRODUKSI PRODUCTION					
Produksi Gas	m ³	729.238.199	652.135.572	654.189.091	Gas Production
Produk Gas	Rp Juta Million Rp	2.804.439	2.688.151	2.597.578	Gas Product
Jasa dan Peralatan	Rp Juta Million Rp	204.364	219.524	7.797.759	Equipment and Service
PELIBATAN PIHAK LOKAL LOCAL PARTY ENGAGEMENT					
Tenaga Kerja Asal Indonesia	Orang People	1.687	1.968	2.082	Indonesian Workers
Pemasok Lokal	Pemasok Suppliers	2.219	2.089	1.952	Local Suppliers
PRODUK RAMAH LINGKUNGAN*) ENVIRONMENTALLY-FRIENDLY PRODUCTS*)					
Produk Ramah Lingkungan	Produk Product	15 • Gas Udara • Gas Bahan Bakar • Gas Campuran • Gas Langka • Gas Khusus • Gas Sintesis • Oksigen Gas Medis/ Gas Respirasi • Gas Medis Dinitrogen Oksida (N₂O) • Gas Medis Udara • Gas Medis Nitrogen • Gas Medis Karbon Dioksida • Gas Kalibrasi • Gas Laser • Gas Kriopreservasi • Air Gases • Fuel Gases • Mixed Gases • Rare Gases • Specialty Gases • Synthetic Gases • Medical Oxygen Gas/ Respiration Gas • Medical Nitrous Oxide (N₂O) Gas • Medical Air Gas • Medical Nitrogen Gas • Carbon Dioxide Gas • Calibration Gas • Laser Gas • Cryopreservation Gas	15 • Gas Udara • Gas Bahan Bakar • Gas Campuran • Gas Langka • Gas Khusus • Gas Sintesis • Oksigen Gas Medis/ Gas Respirasi • Gas Medis Dinitrogen Oksida (N₂O) • Gas Medis Udara • Gas Medis Nitrogen • Gas Medis Karbon Dioksida • Gas Kalibrasi • Gas Laser • Gas Kriopreservasi • Air Gases • Fuel Gases • Mixed Gases • Rare Gases • Specialty Gases • Synthetic Gases • Medical Oxygen Gas/ Respiration Gas • Medical Nitrous Oxide (N₂O) Gas • Medical Air Gas • Medical Nitrogen Gas • Carbon Dioxide Gas • Calibration Gas • Laser Gas • Cryopreservation Gas	15 • Gas Udara • Gas Bahan Bakar • Gas Campuran • Gas Langka • Gas Khusus • Gas Sintesis • Oksigen Gas Medis/ Gas Respirasi • Gas Medis Dinitrogen Oksida (N₂O) • Gas Medis Udara • Gas Medis Nitrogen • Gas Medis Karbon Dioksida • Gas Kalibrasi • Gas Laser • Gas Kriopreservasi • Air Gases • Fuel Gases • Mixed Gases • Rare Gases • Specialty Gases • Synthetic Gases • Medical Oxygen Gas/ Respiration Gas • Medical Nitrous Oxide (N₂O) Gas • Medical Air Gas • Medical Nitrogen Gas • Carbon Dioxide Gas • Calibration Gas • Laser Gas • Cryopreservation Gas	Environmentally-Friendly Products

*) Produk ramah lingkungan bagi Perseroan adalah produk yang dijual kepada pelanggan di mana proses produksinya dilakukan sesuai dengan ketentuan yang berlaku dan tidak menimbulkan dampak negatif terhadap lingkungan.

For the Company, environmentally friendly products are products sold to customers whose production process is carried out under applicable regulations and does not negatively impact the environment.



Ikhtisar Aspek Lingkungan Hidup
Environmental Performance Highlights
[POJK B.2]

Uraian	Satuan Unit	2025 (Consolidated)	2024 (Consolidated)	2023 (Consolidated)	Description
Penggunaan Air	Megaliter	1.219	1.189*	1.276*	Water Usage
Air Permukaan	Megaliter	-	-	-	Surface Water
Air Tanah	Megaliter	-	-	-	Ground Water
PDAM	Megaliter	1.219	1.189*	1.276*	PDAM
Air yang Didaur Ulang	Megaliter	58.88	14.87	-	Recycled Water
Penggunaan Energi	GJ	2.221.188	2.146.339	2.210.459	Energy Consumption
Energi Tak Terbarukan		Non-Renewable Energy			
Listrik dari PLN	kWh	571.226.878	554.833.369	573.917.131	Electricity from PLN
	GJ	2.056.415	1.997.399	2.066.100	
Bahan Bakar Minyak (Solar)	Liter	4.626.785	4.247.957	4.129.600	Fuel Oil (Diesel)
	GJ	159.161	146.130	142.058	
Sub Total	GJ	2.215.577	2.143.528	2.208.158	Sub Total
Energi Terbarukan		Renewable Energy			
Tenaga Surya	kWh	1.558.722	780.688	639.224	Solar Energy
	GJ	5.611	2.810	2.301	
Emisi yang Dihasilkan	Ton CO₂-eq	474.788	464.549	479.061	Emissions Generated
Emisi Cakupan 1	Ton CO ₂ -eq	14.552	16.584	15.577	Emission Scope 1
Penambahan (Pengurangan) Emisi Cakupan 1	Ton CO ₂ -eq	(2.032)	1.007	(2.131)	Addition (Reduction) of Emission Scope 1
Emisi Cakupan 2	Ton CO ₂ -eq	460.236	447.965	463.484	Emission Scope 2
Penambahan (Pengurangan) Emisi Cakupan 2	Ton CO ₂ -eq	12.271	(15.519)	21.748	Addition (Reduction) of Emission Scope 2
Limbah yang Dihasilkan		Waste Generated			
Limbah B3	Ton	5.626	4.369	7.115	Hazardous Waste
Penambahan (Pengurangan) Limbah B3	Ton	1.257	(2.746)	3.205	Addition (Reduction) of Hazardous Waste
Limbah Non-B3	Kg	233.516	196.997	511.422	Non-Hazardous Waste
Penambahan (Pengurangan) Limbah Non-B3	Kg	36.519	(314.426)	-	Addition (Reduction) of Non-Hazardous Waste



Uraian	Satuan Unit	2025 (Consolidated)	2024 (Consolidated)	2023 (Consolidated)	Description
Limbah Air*	Megaliter	268,30	306,17	325,44	Wastewater*
Penambahan (Pengurangan) Limbah Air*	Megaliter	(37,87)	(19,27)	24,57	Addition (Reduction) of Wastewater
Pelestarian Keanekaragaman Hayati	Rp Juta Million Rp	13.054	14.586	6.941	Biodiversity Preservation

*disajikan kembali karena perubahan cakupan perhitungan

*restated due to the change in calculation scope

Ikhtisar Aspek Sosial Social Aspect Highlights

[POJK B.3]

Uraian	Satuan Unit	2025 (Consolidated)	2024 (Consolidated)	2023 (Consolidated)	Description
Total Karyawan Pria	Orang People	1.364	1.593	1.688	Total Male Employees
Total Karyawan Wanita	Orang People	323	375	394	Total Female Employees
Total Pelatihan	Pelatihan Training	154	87	116	Total Training
Total Karyawan yang Mendapat Pelatihan	Orang People	1.485	1.146	1.161	Total Employees Received Training
Biaya Pelatihan	Rp Juta Million Rp	525	1.108	1.075	Training Expenses
Total Jam Pelatihan	Jam Hours	11.479	21.264	22.003	Total Training Hours
Rata-Rata Jam Pelatihan per Orang	Jam/Orang Hours/People	8	19	19	Average Training Hours per People
Tingkat Turnover Karyawan	%	13,06	12,35	19,20	Employee Turnover Rate
Total Dana CSR	Rp Juta Million Rp	2.684	4.058	1.772	Total CSR Expenditures
Tingkat Frekuensi Cedera yang Tercatat	Kali Times	8	8	3	Total Recordable Injury Frequency Rate
Kematian Akibat Kerja	Kali Times	Nihil Zero	Nihil Zero	Nihil Zero	Fatality Because of Work
Hari Kerja yang Hilang*	Kali Times	33	16	6	Lost Time Injury*

*Tahun 2025 disajikan berdasarkan data aktual. Angka tahun 2024 dan 2023 merupakan estimasi yang diperoleh dengan menggunakan asumsi Lost Time Injury (LTI) x 2.

*The 2025 figures are based on actual data, while the 2024 and 2023 figures are estimated using the assumption of Lost Time Injury (LTI) x 2.



Ikhtisar Aspek Tata Kelola Governance Aspect Highlights

Uraian	Satuan Unit	2025 (Consolidated)	2024 (Consolidated)	2023 (Consolidated)	Description
Total Insiden Korupsi	Insiden Incidents	-	-	-	Total of Corruption Incidents
Total Insiden Fraud	Insiden Incidents	-	-	-	Total of Fraud Incidents
Total Pengaduan WBS	Kasus Cases	2	3	2	Total of WBS Complaints
Total Karyawan yang Mengikuti Pelatihan Keberlanjutan*	Orang People	2.079	1.352	1.349	Number of Employee Receiving Sustainability Training*

*Disajikan kembali karena perubahan rumus perhitungan. Perhitungan menggunakan *training basis*, yaitu berdasarkan jumlah topik pelatihan yang diberikan.

*Restated due to changes in the calculation formula. The calculation uses a *training basis*, based on the number of training topics delivered.



Ikhtisar Kinerja Saham

Capital Market Highlights

Per 31 Desember 2025, total saham Perseroan tercatat sejumlah 3.066.660.000 lembar di Bursa Efek Indonesia.

As of December 31, 2025, the Company's total shares listed on the Indonesia Stock Exchange amounted to 3,066,660,000.

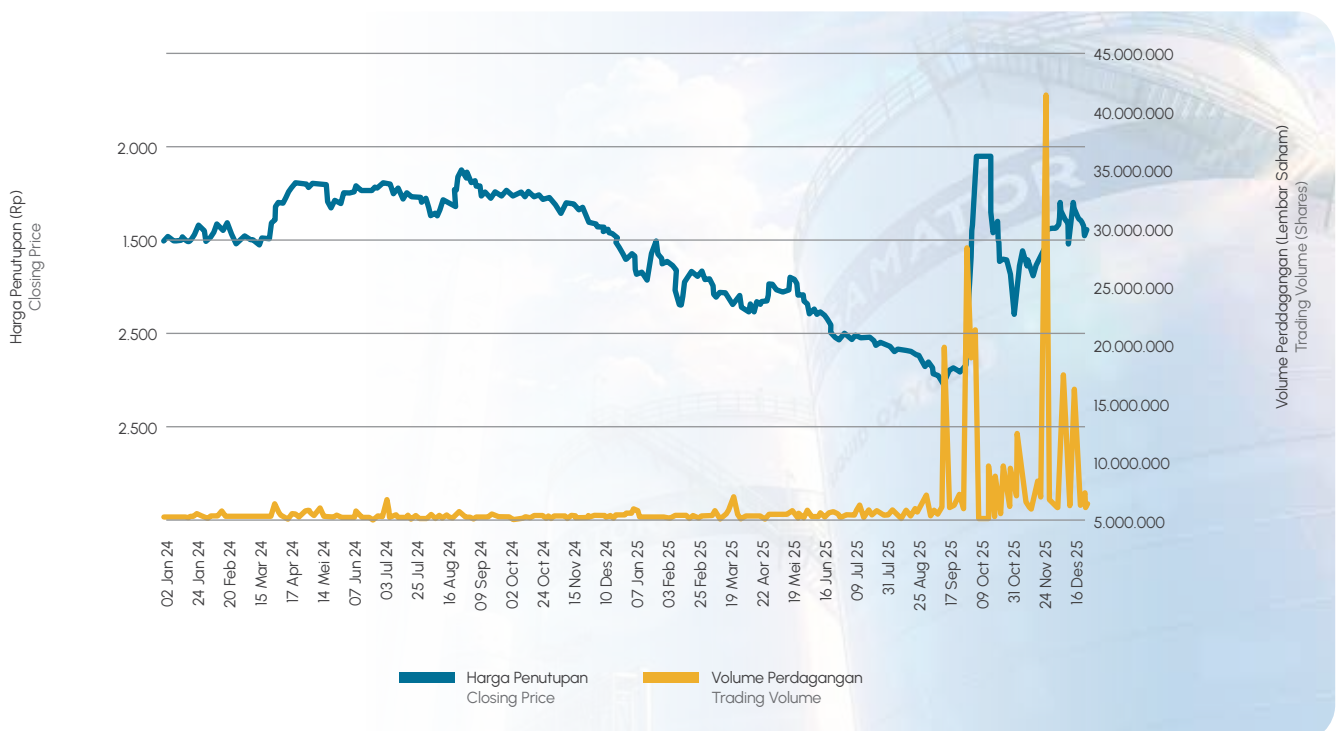
Informasi Kinerja Saham

Share Performance Information

Triwulan Quarter	Pembukaan Opening (Rp)	Tertinggi Highest (Rp)	Terendah Lowest (Rp)	Penutup Closing (Rp)	Jumlah Saham Beredar Number of Outstanding Shares	Volume Transaksi Transaction Volume	Kapitalisasi Pasar Market Capitalisation (Rp)
2024							
I	1.520	1.660	1.485	1.660	3.066.660.000	9.665.500	5.090.655.600.000
II	1.665	1.810	1.670	1.785	3.066.660.000	12.856.200	5.473.988.100.000
III	1.785	1.870	1.640	1.750	3.066.660.000	6.682.200	5.366.655.000.000
IV	1.750	1.760	1.400	1.400	3.066.660.000	2.839.800	4.293.324.000.000
2025							
I	1.400	1.485	1.155	1.195	3.066.660.000	6.940.800	3.664.658.700.000
II	1.100	1.300	970	970	3.066.660.000	8.671.100	2.974.660.200.000
III	990	990	775	805	3.066.660.000	26.934.300	2.468.661.300.000
IV	810	1.950	880	1.515	3.066.660.000	377.425.395	4.645.989.900.000

Grafik Pergerakan Saham dan Volume Perdagangan

Chart of Share Movement and Trading Volume





Aksi Korporasi Corporate Action

Sepanjang 2025, Perseroan tidak melaksanakan aksi korporasi yang mengubah jumlah atau struktur saham yang beredar, sehingga tidak terjadi perubahan atas rasio pemecahan saham (*stock split*), penggabungan saham (*reverse stock*), pemberian dividen saham maupun saham bonus, penambahan jumlah dan harga saham beredar, serta penyesuaian terhadap nilai nominal saham.

Throughout 2025, the Company did not carry out any corporate actions that resulted in changes to the number or structure of outstanding shares, including stock split ratios, reverse stock actions, stock dividend and bonus share distributions, the number and price of outstanding shares, or adjustments to the nominal value of shares.

Informasi Penghentian Sementara Perdagangan Saham dan/atau Penghapusan Pencatatan Saham

Information on Share Suspension and/or Delisting

Pada tahun 2025, perdagangan saham Perseroan mengalami suspensi sementara sebanyak 2 (dua) kali oleh Bursa Efek Indonesia (BEI) akibat peningkatan kumulatif yang signifikan pada harga saham.

Suspensi pertama terjadi pada 7 Oktober 2025 setelah terjadi kenaikan harga saham yang signifikan, sehingga diperlukan periode *cooling-off* sebagai bentuk perlindungan bagi investor. Penghentian sementara ini berakhir di hari bursa berikutnya, yaitu 8 Oktober 2025.

Suspensi kedua terjadi pada 9 Oktober 2025 mencerminkan kenaikan harga yang masih berlanjut. Penghentian sementara ini berakhir di tanggal 17 Oktober 2025. Akibat dari penghentian sementara yang lebih dari 1 (satu) hari, diberlakukan *Full Call Auction* (FCA) terhadap perdagangan saham Perseroan selama 7 hari Bursa, dari tanggal 17 Oktober 2025 sampai dengan 27 Oktober 2025. Pada tanggal 28 Oktober 2025, saham Perseroan kembali diperdagangkan pada perdagangan saham reguler.

In 2025, the Company's shares were temporarily suspended from trading by the Indonesia Stock Exchange (IDX) on 2 (two) occasions due to a significant cumulative increase in the share price.

The first suspension occurred on October 7, 2025 following a substantial rise in the share price, which warranted a cooling off period as a form of investor protection. The temporary suspension was lifted on the following trading day, October 8, 2025.

The second suspension took place on October 9, 2025, reflecting continued price increase. This suspension was lifted on October 17, 2025. As the trading halt lasted for more than one trading day, a Full Call Auction (FCA) mechanism was applied to the Company's shares for seven trading days, from October 17, 2025 to October 27, 2025. On October 28, 2025, the Company's shares resumed trading on the regular market.

Informasi Obligasi, Sukuk, atau Obligasi Konversi

Information on Bond, Sukuk, or Convertible Bond

Perseroan menerbitkan dan memperdagangkan surat utang berupa obligasi dan sukuk ijarah pada Bursa Efek Indonesia, dengan rincian instrumen yang masih beredar per 31 Desember 2025 disajikan sebagai berikut.

The Company issued and traded debt securities in the form of bonds and sukuk ijarah on the Indonesia Stock Exchange, with details of the outstanding instruments as of December 31, 2025 presented as follows.



Nama Obligasi Bonds Name	Nilai Amount (Rp)	Tanggal Penerbitan Issuance Date	Tanggal Jatuh Tempo Maturity Date	Tenor	Peringkat Rating	Tingkat Kupon Interest Rate (%)	Status

OBLIGASI | BONDS

Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 Seri C Shelf Registration Bonds II Aneka Gas Industri Phase I Year 2020 C Series	1.000.000.000	14 Agustus 2020 August 14, 2020	14 Agustus 2027 August 14, 2027	7 tahun 7 years	A (idn)	11,25	Belum Lunas Outstanding
Obligasi Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 Seri C Shelf Registration Bonds II Aneka Gas Industri Phase III Year 2021 C Series	78.000.000.000	7 Juli 2021 July 7, 2021	6 Juli 2028 July 6, 2028	7 tahun 7 years	A (idn)	10,75	Belum Lunas Outstanding
Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri B Shelf Registration Bonds II Aneka Gas Industri Phase IV Year 2021 B Series	46.300.000.000	23 Desember 2021 Desember 23, 2021	22 Desember 2026 Desember 22, 2026	5 tahun 5 years	A (idn)	9,15	Belum Lunas Outstanding
Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri C Shelf Registration Bonds II Aneka Gas Industri Phase IV Year 2021 C Series	59.000.000.000	23 Desember 2021 Desember 22, 2021	22 Desember 2028 Desember 22, 2028	7 tahun 7 years	A (idn)	10,00	Belum Lunas Outstanding
Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 Seri A Shelf Registration Bonds III Samator Indo Gas Phase I Year 2023 A Series	41.000.000.000	10 Oktober 2023 October 10, 2023	10 Oktober 2028 October 10, 2028	3 tahun 3 years	A (idn)	7,40	Belum Lunas Outstanding
Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 Seri B Shelf Registration Bonds III Samator Indo Gas Phase I Year 2023 B Series	29.000.000.000	10 Oktober 2023 October 10, 2023	10 Oktober 2028 October 10, 2028	5 tahun 5 years	A (idn)	7,90	Belum Lunas Outstanding

SUKUK IJARAH | SUKUK IJARAH

Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap II Tahun 2021 Seri C Shelf Registration Sukuk Ijarah II Aneka Gas Industri Phase II Year 2021 C Series	124.000.000.000	7 Juli 2021 July 7, 2021	6 Juli 2028 July 6, 2028	7 tahun 7 years	A (idn)	10,75	Belum Lunas Outstanding
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri B Shelf Registration Sukuk Ijarah II Aneka Gas Industri Phase IV Year 2021 B Series	17.000.000.000	23 Desember 2021 December 23, 2021	22 Desember 2026 December 22, 2026	5 tahun 5 years	A (idn)	9,15	Belum Lunas Outstanding



Nama Obligasi Bonds Name	Nilai Amount (Rp)	Tanggal Penerbitan Issuance Date	Tanggal Jatuh Tempo Maturity Date	Tenor	Peringkat Rating	Tingkat Kupon Interest Rate (%)	Status
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri B Shelf Registration Bonds II Aneka Gas Industri Phase IV Year 2021 B Series	123.700.000.000	6 April 2022 April 6, 2022	5 April 2027 April 5, 2027	5 tahun 5 years	A (idn)	8,90	Belum Lunas Outstanding
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 Seri C Shelf Registration Bonds II Aneka Gas Industri Phase V Year 2022 C Series	153.500.000.000	6 April 2022 April 6, 2022	5 April 2029 April 5, 2029	7 tahun 7 years	A (idn)	9,75	Belum Lunas Outstanding
Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 Seri A Shelf Registration Bonds III Aneka Gas Industri Phase I Year 2023 A Series	35.500.000.000	10 Oktober 2023 October 10, 2023	10 Oktober 2026 October 10, 2026	3 tahun 3 years	A (idn)	7,40	Belum Lunas Outstanding
Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 Seri B Shelf Registration Bonds III Aneka Gas Industri Phase I Year 2023 B Series	34.500.000.000	10 Oktober 2023 October 10, 2023	10 Oktober 2028 October 10, 2028	5 tahun 5 years	A (idn)	7,90	Belum Lunas Outstanding

Kilas Peristiwa 2025

Highlighted Events In 2025



5 Februari 2025 | February 5, 2025

Saham AGII Kembali Terindeks dalam SMC Composite 2025
AGII Shares Re-included in the SMC Composite Index 2025

Setelah periode indeks SMC sebelumnya, saham AGII kembali terindeks dalam indeks SMC untuk periode Februari 2025–Agustus 2025.

Following the previous SMC index period, AGII shares were re-included in the SMC Index for the February 2025 to August 2025 period.



19-21 Maret 2025 | March 19-21, 2025

Safari Ramadhan dan Sedekah Sungai

Safari Ramadhan and Sedekah Sungai Program

Di bulan suci Ramadhan, Samator Group menyelenggarakan kegiatan Safari Ramadhan dengan mengusung tema BIRU (Bersama Insan Ramadhan Ukhuwah). Kegiatan ngabuburit dan buka puasa bersama ini dilakukan di tiga kota besar yakni Surabaya (di tepi Sungai Kalimas), Bojonegoro (di tepi Sungai Bengawan Solo) dan Palembang (di tepi Sungai Musi). Selain itu, sebagai wujud tanggung jawab sosial dan keberlanjutan, Samator Group juga melakukan penebaran benih ikan sebagai upaya menjaga keseimbangan ekosistem perairan sungai.

During the holy month of Ramadhan, Samator Group organized the Safari Ramadhan program under the theme BIRU (Bersama Insan Ramadhan Ukhuwah). The ngabuburit and iftar gatherings were held in three major cities, namely Surabaya (by the Kalimas River), Bojonegoro (by the Bengawan Solo River), and Palembang (by the Musi River). As part of its social responsibility and sustainability commitment, Samator Group also conducted a fish restocking program to help preserve the ecological balance of the river ecosystems.



17 April 2025 | April 17, 2025

Rapat Umum Pemegang Obligasi dan Sukuk Ijarah

Bondholders and Sukuk Ijarah Holders General Meeting

Perseroan mengadakan Rapat Umum Pemegang Obligasi dan Sukuk Ijarah di Hotel Mercure Jakarta untuk memperoleh persetujuan pelepasan dan penggantian objek jaminan atas Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 dan Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023.

The Company convened a General Meeting of Bondholders and Sukuk Ijarah Holders at Mercure Hotel Jakarta to obtain approval for the release and replacement of collateral for the Sustainable Bonds III Samator Indo Gas Phase I Year 2023 and the Sustainable Sukuk Ijarah III Samator Indo Gas Phase I Year 2023.



2 Juni 2025 | June 2, 2025

Saham AGII Terindeks dalam Indonesian Sharia Stock Index (ISSI) 2025

AGII Shares Included in the Indonesian Sharia Stock Index 2025

Saham AGII kembali terpilih sebagai salah satu konstituen ISSI berdasarkan kriteria OJK dan Sekuritas Sharia (DES) untuk periode Juni 2025-November 2025.

AGII shares were once again selected as a constituent of the Indonesian Sharia Stock Index based on the criteria of the Financial Services Authority (OJK) and the Sharia Securities List (DES) for the June-November 2025 period.



13 Juni 2025 | June 13, 2025

Pelaksanaan Rapat Umum Pemegang Saham Tahun Buku 2024

Annual General Meeting of Shareholders for Fiscal Year 2024

RUPS Tahun Buku 2024 dilaksanakan di Raffles Hotel Jakarta dan menyetujui beberapa Mata Acara, termasuk perubahan susunan Komisaris dan Direksi serta pembagian dividen tunai sebesar Rp26,24 miliar.

The Annual General Meeting of Shareholders for the 2024 fiscal year was convened at Raffles Hotel Jakarta and approved several agenda items, including changes in the composition of the Board of Commissioners and the Board of Directors, as well as the distribution of cash dividends amounting to Rp26.24 billion.



20 Juli 2025 | July 20, 2025

Samator EnviRUNment 2.0

Dalam rangka menyambut hari jadi Samator Group ke-50, Samator menggelar Samator EnviRUNment 2.0 di Kawasan Kota Lama Surabaya dengan tema "Preserving Culture, Protecting Nature". Selain Fun Run 5k dan 10k, terdapat kegiatan *Plogging Run* di mana peserta berlari sambil memungut sampah sepanjang rute.

In celebration of Samator Group's 50th anniversary, Samator organized Samator EnviRUNment 2.0 at Kota Lama Surabaya area under the theme "Preserving Culture, Protecting Nature". The event featured 5K and 10K Fun Runs, as well as a Plogging Run where participants collected waste along the running route.



21 Juli 2025 | July 21, 2025

Ulang Tahun Samator ke-50 : Gala Dinner

Samator 50th Anniversary: Gala Dinner

Sebagai bagian dari acara perayaan ulang tahun Samator Group yang ke-50, Perseroan menyelenggarakan acara *gala dinner* di *Grand Ballroom Novotel Samator Surabaya* untuk mengapresiasi pelanggan, pemasok, dan relasi yang mendukung perjalanan Samator selama ini.

As part of the Samator Group's 50th anniversary celebrations, the Company held a gala dinner at the Grand Ballroom of Novotel Samator Surabaya to honor customers, suppliers, and business partners for their continued support throughout Samator's journey.



22 Juli 2025 | July 22, 2025

Ulang Tahun Samator ke-50 : Birthday Luncheon

Samator 50th Anniversary: Birthday Luncheon

Employee Luncheon di *Grand Ballroom Novotel Samator Surabaya* sebagai apresiasi atas dedikasi dan kontribusi karyawan selama 50 tahun. Acara diisi penampilan bakat karyawan, pembagian hadiah, dan makan siang bersama Direksi dan Komisaris.

An Employee Luncheon was convened at the Grand Ballroom of Novotel Samator Surabaya to appreciate the dedication and contribution of employees over the past 50 years. The event featured employee talent performances, prize distributions, and a luncheon with the Board of Directors and the Board of Commissioners.



Festival Ulang Tahun ke-50 Samator Samator 50th Anniversary Festival

Puncak peresmian revitalisasi tahap pertama Sungai Jagir Wonokromo melalui program JAGIR. Samator meresmikan *jogging track* sepanjang 200 meter, disertai festival musik dan kuliner serta penampilan Coldiac.

The peak inauguration of the first phase of the Jagir Wonokromo River revitalization under the JAGIR Program. Samator inaugurated a 200-meter jogging track, accompanied by a music and culinary festival as well as a performance by Coldiac..

26 Juli 2025 | July 26, 2025



Saham AGII Kembali Terindeks dalam SMC Composite 2025 AGII Shares Re-included in the SMC Composite Index 2025

Setelah periode sebelumnya, saham AGII kembali terindeks dalam SMC untuk periode Agustus 2025-Februari 2026.

Following the previous period, AGII shares were re-included in the SMC Index for the August 2025-February 2026 period.

5 Agustus 2025 | August 5, 2025



Fitch Mengafirmasi Rating PT Samator Indo Gas Tbk Fitch Affirms the Rating of PT Samator Indo Gas Tbk

PT Samator Indo Gas Tbk mempertahankan peringkat nasional jangka panjang 'A(idn)' dengan *outlook* stabil dari PT Fitch Ratings Indonesia.

The Company maintained its national long-term rating of 'A(idn)' with a stable outlook from PT Fitch Ratings Indonesia.

12 September 2025 | September 12, 2025

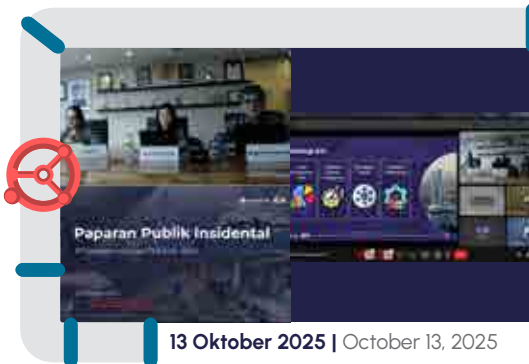


Commissioning Pabrik Liquefaction di Batam Commissioning of the Liquefaction Plant in Batam

Mulai beroperasi pabrik *liquefaction* di Batam yang merupakan pabrik ke-59 Perseroan.

The liquefaction plant in Batam commenced operations and became the Company's 59th plant.

9 Oktober 2025 | October 9, 2025



Paparan Publik Insidental 2025 Incidental Public Expose 2025

Perseroan mengadakan Paparan Publik Insidental sebagai respon atas permintaan Bursa terkait penjelasan peningkatan harga kumulatif saham yang signifikan, sehingga Bursa menghentikan sementara perdagangan (*cooling down*).

The Company convened an Incidental Public Expose in response to a request from the Stock Exchange regarding an explanation of a significant cumulative increase in its share price, which resulted in a temporary trading halt for cooling down purposes.



Saham AGII Kembali Terindeks dalam ISSI 2025 AGII Shares Re-included in the Indonesian Sharia Stock Index 2025

Setelah periode indeks ISSI sebelumnya, saham AGII kembali terindeks dalam indeks ISSI untuk periode November 2025-Mei 2026.

Following the previous ISSI period, AGII shares were re-included in the Indonesian Sharia Stock Index for the November 2025 to May 2026 period.



PT Samator Indo Gas Tbk Kembali Dinilai Sustainability Rating PT Samator Indo Gas Tbk Reassessed under Sustainability Rating

Perseroan kembali mengikuti penilaian Sustainability Rating oleh Ecovadis dan berhasil meraih badge "Committed".

The Company once again participated in the Sustainalytics ESG Risk Rating assessment conducted by EcoVadis and obtained the "Committed" badge.



Peresmian Pabrik Nitrogen Onsite di Batam Inauguration of the Onsite Nitrogen Plant in Batam

Perseroan mulai menjalankan pabrik nitrogen onsite untuk salah satu pelanggan besar Perseroan di Batam. Ini merupakan pabrik Perseroan yang ke-60.

The onsite nitrogen plant for one of the Company's major customers in Batam commenced operations and became the Company's 60th plant.



Paparan Publik 2025 2025 Public Expose

Paparan Publik Tahunan Perseroan diadakan secara daring (*online*) dengan agenda penyampaian performa kuartal III tahun 2025.

The Company's Annual Public Expose was held online with the agenda of presenting the Company's performance for the third quarter of 2025.

10 December 2025 | December 10, 2025

Penghargaan dan Sertifikasi Awards and Certifications

Penghargaan Awards

Penghargaan Stellar Workplace Recognition in Employee Satisfaction

Stellar Workplace Recognition in Employee Satisfaction



Penyelenggara | Organizer
Kontan



Tanggal Perolehan | Awarding Date
26 September 2025
September 26, 2025



Penerima | Recipient
Samator Group

Piagam Apresiasi Sektor Barang Baku Kategori Sustainability dengan Inovasi Jejak Aksi Gotong-Royong Inisiatif Revitalisasi (JAGIR)

Certificate of Appreciation in the Raw Materials Sector, Sustainability Category, for the Innovation of the "Jejak Aksi Gotong-Royong Inisiatif Revitalisasi" (JAGIR)



Penyelenggara | Organizer
IDX Channel



Tanggal Perolehan | Awarding Date
10 Oktober 2025
October 10, 2025



Penerima | Recipient
PT Samator Indo Gas Tbk

ESG Awards 2025-Gold Star Awards Kategori Small Cap ESG Awards 2025-Gold Star Awards for Small Cap Category



Penyelenggara | Organizer
Investor Trust



Tanggal Perolehan | Awarding Date
23 Oktober 2025
October 23, 2025



Penerima | Recipient
PT Samator Indo Gas Tbk

Vendor Day 2025-Pengadaan Barang Chemical Terbaik I Vendor Day 2025-Best Chemical Procurement Award I



Penyelenggara | Organizer
Kilang Pertamina Internasional



Tanggal Perolehan | Awarding Date
4 November 2025
November 4, 2025



Penerima | Recipient
PT Samator Indo Gas Tbk



Sertifikasi Certifications

Nama Sertifikasi Certification Name	Lokasi Pabrik Plant Area	Tahun Perolehan Year of Acquisition	Penerbit Sertifikat Certifier	Masa Berlaku Validation Period
ISO 14001:2015	SIG Pelintung, SGI Palembang, SIG Bekasi, SIG Cikande, SIG Kendal, SIG Rungkut, SGI Bambe, SIG Sidoarjo, SIG Bitung	2024	SGS Indonesia	11 Juli 2024-25 Januari 2027 July 11, 2024-January 25, 2027
ISO 45001:2018	SIG Pelintung, SGI Palembang, SIG Bekasi, SIG Cikande, SIG Kendal, SIG Rungkut, SGI Bambe, SIG Sidoarjo, SIG Bitung	2024	SGS Indonesia	7 Juli 2024-7 April 2027 July 7, 2024-April 7, 2027
ISO 9001:2015	SIG Medan, SGI Batam, SIG Subang (Pabrik), SIG Pulogadung, SIG Cikarang, SGI Veteran Tama, SGI Kutai, SGI Balikpapan, SGI Bontang, SGI Makassar, SIG Sorowako, Head Office Surabaya, Head Office Jakarta	2024	SGS Indonesia	28 Oktober 2024-21 November 2026 October 28, 2024-November 21, 2026
ISO 9001:2015	SIG Pelintung, SGI Palembang, SIG Bekasi, SIG Cikande, SIG Kendal, SIG Rungkut, SGI Bambe, SIG Sidoarjo, SIG Bitung	2024	SGS Indonesia	11 Juli 2024-11 Juli 2027 July 11, 2024-July 11, 2027
FSSC 22000 v6.0	SIG Subang (Pabrik) SIG Subang (Production)	2024	SGS Indonesia	11 November 2024-11 November 2027 November 11, 2024-November 11 2027
FSSC 22000 v6.0	SIG Medan	2025	TQCS International	25 Juli 2025-01 Agustus 2028 25 July 2025-01 August 2028
PROPER-Biru PROPER-Blue	SIG Subang, SIG Cibitung, SIG Kendal, SIG Sidoarjo	2025	Kementerian Lingkungan Hidup dan Kehutanan Republik Indonesia Ministry of Environment and Forestry of Indonesia	1 Juli 2025-30 Juni 2026 July 1, 2025-June 30, 2026
PROPER-Biru PROPER-Blue	SGI Bontang, SMT Kutai	2024	Gubernur Kalimantan Timur Governor of East Kalimantan	23 Juni 2025-22 Juni 2026 July 23, 2025-June 22, 2026
Pre-Qualification Contractor Safety Management System (PQ CSMS) Category High Risk	Semua pabrik PT Samator Indo Gas Tbk All of PT Samator Indo Gas Tbk plants	2025	Pertamina (Persero)	22 Juni 2025-21 Juni 2027 June 22, 2025-June 21, 2027
Pre-Qualification Contractor Safety Management System (PQ CSMS) Category High Risk	Semua pabrik PT Samator Indo Gas Tbk All of PT Samator Indo Gas Tbk plants	2023	PLN Indonesia Power	4 Desember 2023-5 Desember 2026 December 4, 2023-Desember 5, 2026



Nama Sertifikasi Certification Name	Lokasi Pabrik Plant Area	Tahun Perolehan Year of Acquisition	Penerbit Sertifikat Certifier	Masa Berlaku Validation Period
SKUP Migas-Oil & Gas Supporting Business Capacity Certificate	Kendal, Makassar, Medan, Sidoarjo, Bekasi, Cakung	2023	Kementerian Energi dan Sumber Daya Mineral Ministry of Energy and Mineral Resources	Berlaku seterusnya selama tidak ada perubahan Valid indefinitely as long as there are no material changes
Halal Certificate Halal Certificate	Cibitung, Cilamaya, Subang, Cikande, Kendal, Makassar, Sidoarjo	2020–2021	Majelis Ulama Indonesia Indonesian Ulama Council	Berlaku seterusnya selama tidak ada perubahan material dan proses produksi Valid indefinitely as long as there are no material changes and production process
Tingkat Komponen Dalam Negeri Domestic Component Level	Kantor Pusat Jakarta Head Office Jakarta	2023	Kementerian Perindustrian Ministry of Industry	11 Oktober 2023–11 Oktober 2026 October 11, 2023–October 11, 2026

Keanggotaan dalam Asosiasi atau Organisasi

Membership in Association or Organization

[GRI 2-28] [POJK C.5]

Nama Organisasi Organization Name	Tingkat Level	Kegiatan Activity	Status Keanggotaan Membership Status	Periode Period
Asosiasi Gas Industri Indonesia (AGII) Indonesia Industrial Gas Association (AGII)	Nasional National	Melakukan pertukaran informasi dan advokasi di antara produsen gas industri di Indonesia. Engage in information exchange and advocacy among industrial gas producers in Indonesia.	Komite Produksi Productions Committee	1972–sekarang 1972–present
Asosiasi Gas Industri Asia Asian Industry Gasses Association	Internasional International	Mempromosikan kesadaran atas kesehatan, keselamatan kerja, pengelolaan lingkungan dan keamanan dalam produksi, serta distribusi dan penggunaan gas industri. Promote awareness of health, occupational safety, Environmental management, and security in the production, distribution, and use of industrial gases.	Anggota Member	2004–sekarang 2004–present
Asosiasi Sekretaris Perusahaan Indonesia (ICSA) Indonesia Corporate Secretary Association (ICSA)	Nasional National	Mempromosikan tata penyelenggaraan perusahaan yang baik di Indonesia. Promote good corporate governance in Indonesia.	Anggota Member	2020–sekarang 2020–present
Asosiasi Emiten Indonesia (AEI) Indonesian Public Listed Companies Association (AEI)	Nasional National	Melakukan pertukaran informasi dan advokasi di antara Perusahaan Emiten di Indonesia. Engage in information exchange and advocacy among listed companies in Indonesia.	Anggota Member	2022–sekarang 2022–present
Kamar Dagang Indonesia (KADIN) Indonesian Chamber of Commerce and Industry (KADIN)	Nasional National	Melakukan pertukaran informasi dan advokasi, promosi kegiatan usaha, serta kolaborasi strategis di antara pelaku industri di Indonesia. Engage in information exchange and advocacy, promote business activities, and foster strategic collaborations among industry players in Indonesia	Anggota Member	2015–sekarang 2015–present





Laporan Manajemen Management Report

02





Laporan Dewan Komisaris

The Board of Commissioners Report



HEYZER HARSONO

Komisaris Utama
President Commissioner

Pemegang Saham dan Pemangku Kepentingan yang Terhormat, Esteemed Shareholders and Stakeholders,

Puji syukur kami panjatkan ke hadirat Tuhan Yang Maha Kuasa karena atas limpahan rahmat dan karunia-Nya, PT Samator Indo Gas Tbk dapat melalui tahun 2025 dengan baik serta mencatat sejumlah pencapaian yang memperkuat fondasi usaha Perseroan. Dengan penuh rasa hormat, kami Dewan Komisaris menyampaikan apresiasi kepada seluruh pemangku kepentingan atas dukungan, kepercayaan, dan kerja sama yang terjalin sepanjang tahun.

Dewan Komisaris memandang bahwa perjalanan Perseroan sepanjang tahun 2025 tidak hanya mencerminkan kemampuan beradaptasi terhadap perubahan lingkungan eksternal, tetapi juga menunjukkan kematangan Perseroan dalam mengeksekusi strategi, mengelola risiko, serta menjaga kepercayaan para pemangku kepentingan. Bersama Direksi, kami terus berupaya agar setiap keputusan strategis tetap berpijak pada kehati-hatian, tata kelola perusahaan yang baik (*Good Corporate Governance/ GCG*), nilai-nilai keberlanjutan, serta orientasi jangka panjang.

We extend our deepest gratitude to God the Almighty for His grace and blessings have guided PT Samator Indo Gas Tbk to navigate 2025 with resilience and to achieve milestones that further reinforced the Company's business foundation. With the utmost respect, the Board of Commissioners extends its sincere appreciation to all stakeholders for their unwavering support, trust, and synergy throughout the year.

The Board of Commissioners believes that the Company's journey throughout 2025 reflects not only its agility in responding to external developments, but also its increasing maturity in strategic execution, risk management, and the safeguarding of stakeholder aspirations. In close coordination with the Board of Directors, we have remained committed in ensuring that every strategic decision is grounded in prudence, strong Good Corporate Governance (GCG) practices, sustainability principles, and a long-term growth trajectory.



Sepanjang 2025, Dewan Komisaris mencermati bahwa Perseroan menunjukkan ketahanan dan kematangan dalam menghadapi dinamika ekonomi dan industri yang menantang. Penguatan kapasitas usaha, konsistensi implementasi strategi, serta disiplin dalam tata kelola dan pengendalian risiko berjalan secara selaras dengan arah strategis Perseroan. Perkembangan tersebut menegaskan bahwa pertumbuhan Perseroan berlangsung dalam kerangka yang terkendali dan berorientasi pada keberlanjutan jangka panjang.

Throughout 2025, the Board of Commissioners observed the Company's resilience and maturity in navigating challenging economic and industry dynamics. Strengthened business capacity, consistent strategy implementation, as well as disciplined governance and risk control were implemented in alignment with the Company's strategic direction. These developments affirm that the Company's growth progressed within a controlled framework and a long-term sustainability orientation.



Pandangan atas Kondisi Makroekonomi dan Industri

Review on Macroeconomic and Industry Conditions

Dewan Komisaris mencermati bahwa lanskap ekonomi global sepanjang tahun 2025 masih diwarnai oleh ketidakpastian. Ketegangan geopolitik, fluktuasi suku bunga dan penyesuaian kebijakan moneter global telah memicu fragmentasi rantai pasok global.

Di tengah dinamika global tersebut, Dewan Komisaris mencatat bahwa ketahanan ekonomi Indonesia tetap terjaga. Bank Indonesia dalam Laporan Perekonomian Indonesia 2025 menyampaikan bahwa pertumbuhan ekonomi Indonesia pada 2025 berada pada kisaran 4,7-5,5% dengan inflasi yang terkendali dalam rentang sasaran.

Pada sektor manufaktur, sepanjang tahun 2025 Indonesia mencatatkan fase ekspansi yang tercermin dari rata-rata *Purchasing Managers' Index* (PMI) Manufaktur Indonesia sebesar 51,5 yang melampaui level 50. Kondisi ini mencerminkan bahwa aktivitas produksi dan permintaan industri secara agregat masih tumbuh, meskipun dengan variasi kinerja antar subsektor. Perkembangan ini turut menopang permintaan gas industri, khususnya dari sektor manufaktur berbasis konsumsi domestik dan industri pengolahan.

The Board of Commissioners observed that the global economic landscape throughout 2025 remained marked by uncertainty. Geopolitical tensions, interest rate volatility, and shifts in global monetary policy triggered fragmentation in global supply chains.

Amid these global dynamics, the Board of Commissioners noted that Indonesia's economic resilience remained well maintained. In its 2025 Indonesia Economic Report, Bank Indonesia stated that Indonesia's economic growth in 2025 was within the range of 4.7% to 5.5%, with inflation remaining under control within the target.

In the manufacturing sector, throughout 2025 Indonesia recorded an expansion phase, as reflected in the average Indonesia Manufacturing Purchasing Managers' Index (PMI) of 51.5 which exceeded the 50 threshold. This condition indicates that production activity and aggregate industrial demand continued to grow, despite the with varying performance across subsectors. These developments supported demand for industrial gases, particularly from domestically driven manufacturing and processing industries.



Di sektor energi, Dewan Komisaris mencermati adanya peningkatan investasi pada Energi Baru dan Terbarukan (EBT) sejalan dengan agenda transisi energi nasional. Berdasarkan data Kementerian Energi dan Sumber Daya Mineral (ESDM), nilai investasi EBT di Indonesia sepanjang tahun 2025 telah mencapai sekitar US\$1,3 miliar, atau setara $\pm$ Rp21,6 triliun, dan menunjukkan tren peningkatan dibandingkan tahun sebelumnya. Peningkatan investasi ini terutama didorong oleh pengembangan pembangkit energi terbarukan dan infrastruktur pendukung, yang secara tidak langsung membuka peluang permintaan gas industri sebagai penunjang proses dan efisiensi energi.

Namun demikian, Dewan Komisaris juga mencermati bahwa beberapa subsektor industri berat, seperti industri baja, masih menghadapi tekanan akibat perlambatan permintaan global dan penyesuaian kapasitas produksi. Kondisi tersebut berdampak pada permintaan dari sebagian pelanggan Perseroan di segmen tersebut, sehingga dinamika tahun 2025 menunjukkan adanya pertumbuhan yang tidak merata antar sektor.

Secara keseluruhan, Dewan Komisaris menilai bahwa perkembangan ekonomi sepanjang tahun 2025 tetap memberikan landasan yang cukup baik bagi keberlanjutan operasional Perseroan. Permintaan produk dan layanan Perseroan relatif terjaga, dengan variasi antar sektor yang mendorong Perseroan untuk terus menjaga fleksibilitas operasional dan keseimbangan portofolio pelanggan guna mendukung pertumbuhan yang berkelanjutan.

In the energy sector, the Board of Commissioners observed an increase in the investment of New and Renewable Energy that conforms with the national energy transition agenda. Based on data from the Ministry of Energy and Mineral Resources, investment in renewable energy in Indonesia during 2025 reached approximately US\$1.3 billion, equivalent to $\pm$ Rp21.6 trillion, reflecting an upward trend compared with the previous year. This growth was primarily driven by the development of renewable power plants and supporting infrastructure, which indirectly creating opportunities for industrial gas demand to support processes and energy efficiency.

Nevertheless, the Board of Commissioners also noted that several heavy industry subsectors, such as the steel industry, continued to face pressure due to weaker global demand and production capacity adjustments. This condition affected demand from certain customers within the Company's portfolio in those segments, resulting in uneven growth dynamics across sectors in 2025.

Overall, the Board of Commissioners considers that economic developments throughout 2025 continued to provide a positive foundation for the sustainability of the Company's operations. Demand for the Company's products and services remained relatively stable, with sectoral variations prompting the Company to maintain operational flexibility and a balanced customer portfolio to support sustainable growth.

Penilaian atas Kinerja Direksi

Assessment of the Performance of the Board of Directors

Dewan Komisaris menilai bahwa sepanjang tahun 2025 Direksi telah menjalankan pengelolaan Perseroan dengan kinerja yang solid dan terjaga di tengah dinamika pasar dan tantangan operasional. Direksi secara konsisten menetapkan target kinerja yang progresif sebagai bagian dari upaya mendorong pertumbuhan dan perbaikan berkelanjutan, serta menunjukkan komitmen dalam menjaga keberlangsungan usaha Perseroan.

Sejalan dengan fungsi pengawasan, Dewan Komisaris telah melakukan penelaahan atas pelaksanaan strategi dan arah kebijakan yang ditempuh Direksi, termasuk berbagai keputusan strategis yang berdampak terhadap posisi dan kinerja Perseroan. Berdasarkan penelaahan tersebut, Dewan Komisaris menilai bahwa pelaksanaan strategi telah berjalan sesuai dengan arah yang ditetapkan, dengan memperhatikan prinsip kehati-hatian, tata kelola yang baik, serta manajemen risiko yang memadai.

The Board of Commissioners considers that throughout 2025, the Board of Directors has managed the Company with solid and resilient performance amid evolving market dynamics and operational challenges. The Board of Directors has consistently set progressive performance targets to support growth and continuous improvement, while demonstrating a strong commitment to maintaining the Company's business continuity.

In line with its supervisory function, the Board of Commissioners has reviewed the implementation of the strategies and policy directions pursued by the Board of Directors, including key strategic decisions affecting the Company's position and performance. Based on this review, the Board of Commissioners is of the view that the execution of these strategies has been aligned with the established direction, with due consideration to prudence, good corporate governance, and sound risk management practices.



Dewan Komisaris juga mencermati konsistensi Direksi dalam mengeksekusi strategi operasional, termasuk penguatan kapasitas produksi, keandalan layanan distribusi, serta penyelesaian *commissioning* 3 (tiga) fasilitas produksi baru sesuai rencana. Hal ini mencerminkan disiplin eksekusi serta penguatan fondasi operasional Perseroan.

Secara keseluruhan, Dewan Komisaris telah menelaah pelaksanaan strategi oleh Direksi dan menilai bahwa arah jangka panjang Perseroan tetap terkelola dengan baik serta selaras dengan kepentingan para pemangku kepentingan. Dewan Komisaris akan terus menjalankan fungsi pengawasan secara aktif untuk memastikan bahwa pelaksanaan strategi tetap konsisten dengan prioritas Perseroan dan prinsip tata kelola yang baik.

The Board of Commissioners has also observed the Board of Directors' consistency in executing operational strategies, including strengthening production capacity, ensuring the reliability of distribution services, and completing the commissioning of three new production facilities as planned. These reflect disciplined execution and a strengthened operational foundation of the Company.

Overall, the Board of Commissioners has reviewed the implementation of the Company's strategies by the Board of Directors and considers that the Company's long-term direction remains well managed and aligned with the interests of its stakeholders. The Board of Commissioners will continue to actively perform its supervisory role to ensure that strategy execution remains consistent with the Company's priorities and principles of good corporate governance.

Pengawasan atas Perumusan dan Implementasi Strategi Perseroan

Supervision of the Company's Strategy Formulation and Implementation

Dewan Komisaris menjalankan fungsi pengawasan strategis yang proaktif dan berkelanjutan terhadap proses perumusan strategi bisnis Perseroan. Dalam hal ini, pengawasan dilakukan melalui dua metode.

Metode pertama adalah evaluasi rutin terhadap kinerja operasional dan finansial berdasarkan target-target yang telah ditetapkan dalam rencana kerja tahunan, termasuk *Key Performance Indicator* (KPI) utama seperti pertumbuhan volume penjualan, margin, utilisasi aset, dan pencapaian target profitabilitas. Metode kedua adalah koordinasi dan dialog strategis dengan Direksi, untuk memastikan bahwa rencana strategis yang disusun tidak hanya realistis tetapi juga responsif terhadap dinamika pasar dan risiko eksternal.

Melalui langkah-langkah tersebut, Dewan Komisaris memastikan bahwa perumusan strategi bisnis Perseroan berjalan secara terarah, relevan dengan kondisi pasar, dan dapat diselaraskan dengan tujuan jangka panjang perusahaan.

Dalam tahap implementasi, Dewan Komisaris memandang bahwa keberhasilan implementasi strategi sangat ditentukan oleh keselarasan antara arah strategis yang telah ditetapkan dengan pelaksanaan operasional oleh Direksi dan manajemen. Oleh karena itu, pemantauan terhadap implementasi strategi dilakukan secara terstruktur dan berkesinambungan.

Dalam praktiknya, Dewan Komisaris secara berkala mengadakan rapat koordinasi dengan Direksi untuk memastikan adanya keselarasan yang konsisten antara rencana strategis, prioritas operasional, dan capaian kinerja Perseroan. Rapat-rapat tersebut menjadi forum utama untuk membahas perkembangan pelaksanaan strategi, mengidentifikasi potensi deviasi, serta menyepakati langkah korektif apabila diperlukan.

The Board of Commissioners carries out a proactive and continuous strategic oversight function over the formulation of the Company's business strategy. This oversight is conducted through two primary methods.

The first method is through regular evaluation of operational and financial performance against the targets set out in the annual work plan, including Key Performance Indicator (KPI) such as sales volume growth, margin performance, asset utilization, and profitability targets. The second method is through strategic coordination and dialogue with the Board of Directors to ensure that the formulated strategies are not only realistic but also responsive to market dynamics and external risks.

Through these measures, the Board of Commissioners ensures that the formulation of the Company's business strategy remains well-directed, aligned with market conditions, and consistent with the Company's long-term objectives.

In its implementation, the Board of Commissioners recognizes that the success of strategy implementation depends on the alignment between the established strategic direction and its operational execution by the Board of Directors and management. Accordingly, monitoring of strategy implementation is conducted in a structured and continuous manner.

In practice, the Board of Commissioners conducts regular coordination meetings with the Board of Directors to ensure consistent alignment between strategic plans, operational priorities, and performance outcomes. These meetings serve as the primary forum to review the progress of strategic initiatives, identify potential deviations, and agree on corrective actions when necessary.



Selain itu, Dewan Komisaris menerima laporan kinerja dan hasil evaluasi internal Direksi, termasuk ringkasan hasil *Senior Management Meeting* (SMM), sebagai dasar untuk melakukan penelaahan lebih lanjut. Berdasarkan laporan tersebut, Dewan Komisaris melakukan evaluasi terhadap efektivitas implementasi strategi serta memberikan masukan dan arahan strategis kepada Direksi guna menjaga kesinambungan kinerja dan memastikan Perseroan tetap bergerak sejalan dengan tujuan jangka pendek maupun jangka panjang.

In addition, the Board of Commissioners receives performance reports and internal evaluation results from the Board of Directors, including summaries of Senior Management Meetings (SMM), as a basis for further review. Based on these reports, the Board of Commissioners assesses the effectiveness of strategy implementation and provides strategic guidance and recommendations to the Board of Directors to safeguard performance continuity and ensure that the Company remains aligned with both its short-term and long-term objectives.

Pandangan atas Prospek Usaha yang Disusun oleh Direksi

Views on the Business Prospects Prepared by the Board of Directors

Dewan Komisaris mencermati bahwa prospek global pada 2026 masih akan diwarnai ketidakpastian. Proyeksi IMF dalam *World Economic Outlook* memperkirakan pertumbuhan ekonomi global pada kisaran 3%. Ketidakpastian geopolitik, volatilitas harga energi, serta dinamika kebijakan moneter negara maju tetap berpotensi memengaruhi stabilitas pasar dan permintaan komoditas. Di tingkat nasional, Bank Indonesia memproyeksikan pertumbuhan ekonomi Indonesia tahun 2026 berada pada rentang 4,9-5,7%, seiring percepatan investasi infrastruktur, penguatan hilirisasi, dan peningkatan ekspor bernilai tambah.

The Board of Commissioners observes that the global outlook in 2026 will continue to be shaped by uncertainty. In its *World Economic Outlook*, the IMF projects global economic growth at approximately 3%. Geopolitical uncertainty, energy price volatility, and shifts in monetary policy across advanced economies remain potential sources of pressure on market stability and commodity demand. At the national level, Bank Indonesia projects Indonesia's economic growth in 2026 to range between 4.9-5.7%, supported by accelerated infrastructure investment, strengthened downstream industrialization, and higher value-added exports.

Komitmen pemerintah dalam mendorong industrialisasi tercermin melalui berbagai kebijakan strategis, salah satunya pembentukan Danantara yang pada tahun 2026 yang memfokuskan investasi pada 18 (delapan belas) proyek hilirisasi strategis dengan nilai sekitar Rp618 triliun. Proyek-proyek tersebut mencakup pengembangan *oil refinery*, industri *Dimethyl Ether* (DME), serta pembangunan dan perluasan smelter, termasuk smelter bauksit. Langkah ini menunjukkan upaya nyata pemerintah dalam memperkuat rantai nilai industri nasional dan meningkatkan kapasitas produksi dalam negeri.

The government's commitment to advancing industrialization is reflected in various strategic policies, including the establishment of Danantara, which in 2026 focuses investment on 18 (eighteen) strategic downstream projects with an estimated value of approximately Rp618 trillion. These projects include oil refinery development, Dimethyl Ether (DME) industry expansion, and the construction and expansion of smelters, including bauxite smelters. This initiative demonstrates the government's concrete efforts to strengthen the national industrial value chain and enhance domestic production capacity.

Di sisi lain, pemerintah juga memberikan berbagai insentif kepada sektor pengguna industri, antara lain melalui kebijakan yang berdampak pada industri kaca seiring dorongan sektor perumahan, pengembangan industri *chip* dan semikonduktor, serta pemberian insentif kepada industri tekstil dengan nilai sekitar Rp101 triliun. Dewan Komisaris menilai bahwa rangkaian kebijakan tersebut akan mendorong pemulihan dan ekspansi sektor manufaktur, yang pada gilirannya meningkatkan kebutuhan gas industri untuk mendukung proses produksi dan efisiensi operasional.

At the same time, the government has introduced a range of incentives for industrial users, including policies benefiting the glass industry in line with housing sector stimulus, the development of the chip and semiconductor industry, and incentives for the textile sector valued at approximately Rp101 trillion. The Board of Commissioners is of view that these policy measures will support the recovery and expansion of the manufacturing sector, which in turn is expected to increase demand for industrial gases to support production processes and operational efficiency.

Selain itu, peluncuran Strategi Baru Industrialisasi Nasional (SBIN) semakin menegaskan fokus pemerintah dalam mempercepat transformasi struktur industri Indonesia. Dengan mempertimbangkan keseluruhan faktor tersebut, Dewan Komisaris meyakini bahwa tahun 2026 merupakan periode yang kondusif bagi pertumbuhan Perseroan, dengan tetap menekankan pentingnya pelaksanaan strategi yang disiplin, adaptif, dan berorientasi pada keberlanjutan kinerja jangka panjang.

Furthermore, the launch of the New National Industrialization Strategy reinforces the government's focus on accelerating the transformation of Indonesia's industrial structure. By considering these factors, the Board of Commissioners believes that 2026 presents a conducive environment for the Company's growth, while emphasizing the importance of disciplined, adaptive, and sustainability-oriented strategy execution.



Dengan demikian, Dewan Komisaris memberikan dukungan penuh terhadap rencana dan strategi yang telah disusun Direksi sebagai landasan pertumbuhan Perseroan ke depan. Dewan Komisaris akan terus mengawal implementasinya melalui pengawasan yang disiplin dan evaluasi kinerja yang terukur sehingga target-target yang ditetapkan dapat tercapai secara optimal.

Accordingly, the Board of Commissioners fully supports the plans and strategies formulated by the Board of Directors as the foundation for the Company's future growth. The Board of Commissioners will continue to oversee their implementation through disciplined supervision and measurable performance evaluation to ensure that the established targets are achieved optimally.

Pandangan atas Penerapan Tata Kelola Perusahaan

Views on the Implementation of Corporate Governance

Dewan Komisaris memandang bahwa efektivitas penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance/ GCG*) sepanjang 2025 tercermin dari kualitas proses pengambilan keputusan dan konsistensi pelaksanaannya. Dalam tahun yang diwarnai oleh penguatan struktur permodalan, ekspansi kapasitas produksi, serta peningkatan skala operasi, mekanisme GCG berfungsi sebagai sistem pengendali yang memastikan seluruh langkah strategis berjalan dalam koridor kepatuhan dan manajemen risiko yang memadai.

The Board of Commissioners considers that the effectiveness of Good Corporate Governance (GCG) implementation throughout 2025 is reflected in the quality of decision-making processes and the consistency of their execution. In a year marked by strengthened capital structure, expanded production capacity, and increased operational scale, GCG mechanisms functioned as a control system ensuring that all strategic initiatives were carried out within a sound compliance and risk management framework.

Dewan Komisaris memastikan bahwa perangkat tata kelola Perseroan, termasuk piagam organ GCG, pedoman perilaku, pakta integritas, serta sistem pengendalian internal, dijalankan secara disiplin. Setiap kebijakan material dibahas melalui mekanisme formal dan terdokumentasi dengan baik, disertai penelaahan atas implikasi risiko dan keberlanjutan keuangan.

The Board of Commissioners ensured that the Company's governance elements, including GCG organ charters, code of ethics, integrity pacts, and internal control systems, were implemented in a disciplined manner. All material policies were deliberated through formal and well-documented mechanisms, accompanied by assessments of risk implications and financial sustainability.

Pengawasan juga mencakup efektivitas sistem pelaporan pelanggaran dan budaya kepatuhan di seluruh elemen Perseroan. Dewan Komisaris menilai bahwa upaya penguatan sistem pelaporan pelanggaran yang telah dilakukan dapat mendorong sistem tersebut semakin responsif dan memberikan ruang pelaporan yang dapat diandalkan oleh pemangku kepentingan.

Oversight also encompassed the effectiveness of the whistleblowing system and the cultivation of a compliance culture across the Company's elements. The Board of Commissioners believes that the strengthening of the whistleblowing mechanism has enhanced its responsiveness and reinforced its function as a reliable reporting system for stakeholders.

Dewan Komisaris memandang bahwa seiring dengan karakter Perseroan sebagai perusahaan manufaktur yang padat aset dan memiliki tingkat risiko operasional tinggi, aspek tata kelola yang perlu terus diperkuat ke depan adalah keandalan dan keselamatan operasional sebagai bagian integral dari tata kelola perusahaan. Aspek ini dipandang strategis karena berkaitan langsung dengan kontinuitas operasi, keberlanjutan usaha, serta kepercayaan para pemangku kepentingan.

Given the Company's profile as an asset-intensive manufacturing company with high operational risk exposure, the Board of Commissioners recognizes that operational reliability and safety must continue to be reinforced as integral components of corporate governance. These aspects are considered strategic, as they are directly linked to operational continuity, business sustainability, and stakeholder trust.

Dalam konteks tersebut, Perseroan secara konsisten menegakkan penerapan standar keselamatan melalui pengendalian dan pengujian aset secara berkala, termasuk pelaksanaan *hydrostatic test* untuk memastikan integritas dan kelayakan tabung gas yang dimiliki Perseroan. Ke depan, Dewan Komisaris menilai pentingnya penguatan integrasi antara kebijakan keselamatan, manajemen risiko, dan proses pengambilan keputusan agar keandalan operasional menjadi pertimbangan utama dalam setiap aktivitas usaha Perseroan.

In this context, the Company consistently upheld safety standards through periodic asset control and testing, including the implementation of hydrostatic tests to ensure the integrity and fitness of its gas cylinders. Going forward, the Board of Commissioners considers that it is important to further strengthen the integration between safety policies, risk management, and decision-making processes so that operational reliability remains a primary consideration in all business activities.



Dewan Komisaris juga merekomendasikan agar Direksi terus meningkatkan kualitas penerapan GCG dengan memperkuat integrasi antara tata kelola, manajemen risiko, dan keandalan operasional. Praktik yang diterapkan oleh perusahaan-perusahaan manufaktur berskala besar menunjukkan bahwa GCG yang efektif ditopang oleh sistem pengawasan yang jelas terhadap risiko operasional utama, termasuk keselamatan kerja, keandalan aset, dan kontinuitas operasi.

Dalam konteks tersebut, Dewan Komisaris mendorong Direksi untuk memastikan adanya kerangka pengawasan keselamatan dan keandalan operasional yang terukur, termasuk indikator kinerja utama, mekanisme pelaporan yang konsisten kepada Dewan Komisaris, serta evaluasi berkala atas efektivitas pengendalian operasional. Keterlibatan aktif manajemen puncak dalam isu-isu ini dipandang penting untuk membangun disiplin organisasi dan budaya keselamatan yang kuat.

Dewan Komisaris menilai bahwa penguatan budaya tata kelola dan kepatuhan di seluruh lini organisasi, dengan menempatkan keselamatan dan keandalan operasional sebagai nilai bersama, akan menjadi fondasi bagi peningkatan kualitas GCG Perseroan secara berkelanjutan.

The Board of Commissioners also recommends that the Board of Directors further elevate the quality of GCG implementation by reinforcing the integration of governance, risk management, and operational reliability within the Company's management framework. Best practices in large-scale manufacturing companies demonstrate that effective governance is underpinned by robust oversight of critical operational risks, including workplace safety, asset integrity, and business continuity.

In this regard, the Board of Commissioners encourages the Board of Directors to establish a measurable framework for overseeing safety and operational reliability, including key performance indicators, consistent reporting mechanisms to the Board of Commissioners, and periodic evaluations of operational control effectiveness. Active involvement of senior management in these matters is deemed essential to foster organizational discipline and a strong safety culture.

The Board of Commissioners emphasizes that strengthening governance and compliance culture across all organizational levels, by positioning safety and operational reliability as shared values, will establish the foundation for continuous improvement in the Company's GCG quality.

Perubahan Komposisi Dewan Komisaris

Changes in the Composition of the Board of Commissioners

Berdasarkan hasil keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) pada 13 Juni 2025, terdapat perubahan pada komposisi Dewan Komisaris Perseroan. Dengan demikian, komposisi Dewan Komisaris yang menjabat saat ini adalah sebagai berikut:

Based on the resolutions of the Annual General Meeting of Shareholders (AGMS) held on June 13, 2025, changes were made to the composition of the Company's Board of Commissioners. Thus, the current composition of the Board of Commissioners is as follows:

Nama Name	Jabatan Position
Komisaris Utama President Commissioner	Heyzer Harsono
Wakil Komisaris Utama Vice President Commissioner	Rasid Harsono
Wakil Komisaris Utama Vice President Commissioner	Ferryawan Utomo
Komisaris Commissioner	Michael W.P. Soeryadjaya
Komisaris Commissioner	Atiff Gill Ibrahim
Komisaris Commissioner	Nini Liemijanto
Komisaris Independen Independent Commissioner	Sutanto
Komisaris Independen Independent Commissioner	Robiyanto
Komisaris Independen Independent Commissioner	Hans-Gerd Wienands-Adelsbach



Penutup dan Apresiasi

Conclusion and Appreciation

Kepercayaan yang terus diberikan oleh para pemangku kepentingan merupakan fondasi utama bagi keberlanjutan Perseroan di masa mendatang. Untuk itu, Dewan Komisaris menyampaikan apresiasi mendalam kepada seluruh pihak yang telah berkontribusi dalam setiap jejak langkah Perseroan.

Apresiasi yang sama kami sampaikan kepada seluruh insan Perseroan atas dedikasi, profesionalisme, dan semangat kolaborasi yang ditunjukkan dalam menjalankan setiap tanggung jawab. Komitmen kolektif inilah yang menjadi kekuatan utama Perseroan dalam menjaga kualitas kinerja dan keandalan operasional.

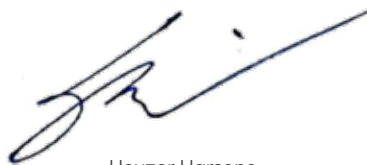
Kepada para pemegang saham dan mitra usaha, Dewan Komisaris mengucapkan terima kasih atas kepercayaan dan dukungan yang senantiasa diberikan. Dewan Komisaris meyakini bahwa sinergi yang telah terjalin akan menjadi fondasi penting untuk memperkuat posisi Perseroan serta menciptakan nilai jangka panjang yang berkelanjutan bagi seluruh pemangku kepentingan.

The continued trust of stakeholders represents a fundamental foundation for the Company's future sustainability. Hence, the Board of Commissioners extends its sincere appreciation to all parties who have contributed to every step of the Company's journey.

Our sincere appreciation is equally conveyed to all employees for their dedication, professionalism, and spirit of collaboration in carrying out their responsibilities. This collective commitment is the Company's core strength in maintaining performance quality and operational reliability.

To our shareholders and business partners, the Board of Commissioners extends its sincere appreciation for the continued trust and support. The Board of Commissioners believes that the synergy that has been established will serve as an important foundation to further strengthen the Company's position and create sustainable long-term value for all stakeholders.

Atas nama Dewan Komisaris
 On behalf of the Board of Commissioners
 PT Samator Indo Gas Tbk



Heyzer Harsono
 Komisaris Utama
 President Commissioner



Laporan Direksi

The Board of Directors Report

[POJK D.I]



RACHMAT HARSONO

Direktur Utama
President Director

Pemegang Saham dan Pemangku Kepentingan yang Terhormat, Esteemed Shareholders and Stakeholders,

Dengan penuh rasa syukur, Direksi menyampaikan bahwa PT Samator Indo Gas Tbk berhasil menutup tahun 2025 dengan kinerja yang menggembirakan. Di tengah dinamika industri dan ketidakpastian global yang masih dipengaruhi oleh tensi geopolitik, volatilitas pasar komoditas, serta kondisi iklim yang tidak menentu, Perseroan mampu mencatatkan penjualan dan EBITDA yang meningkat dan pencapaian operasional yang solid.

Secara keseluruhan, Perseroan tidak hanya mencatat pertumbuhan secara kuantitatif, tetapi juga memperkuat fondasi operasional untuk keberlanjutan jangka panjang. Pencapaian tersebut merupakan buah dari dedikasi dan kerja keras seluruh insan Perseroan yang fondasinya telah dipupuk secara konsisten sepanjang perjalanan bisnisnya. Kepercayaan yang terus diberikan oleh pelanggan, mitra usaha, dan seluruh pemangku kepentingan menjadi modal penting bagi Perseroan untuk memperluas kapasitas dan kualitas layanan, sekaligus memperkuat reputasi sebagai perusahaan gas industri terdepan dengan jaringan terbesar di Indonesia.

With profound gratitude, the Board of Directors is honored to report that PT Samator Indo Gas Tbk successfully concluded 2025 with encouraging performance. Amid ongoing industry dynamics and global uncertainty shaped by geopolitical tensions, commodity market volatility, and unpredictable climate conditions, the Company recorded higher revenues and EBITDA, as well as solid operational achievements.

Overall, the Company delivered beyond quantitative growth by reinforcing its operational fundamentals to sustain long-term value creation. These achievements reflect the dedication and hard work of all employees, built upon a foundation consistently cultivated throughout the Company's business journey. The continued trust of customers, business partners, and all stakeholders remains a critical asset, enabling the Company to enhance both capacity and service quality while reinforcing its reputation as a leading industrial gas company with the largest network in Indonesia.



Sepanjang 2025, Direksi berhasil menjaga momentum pertumbuhan Perseroan melalui implementasi berbagai inisiatif strategis yang disiplin dan terarah. *Commissioning 3* (tiga) fasilitas baru dan peningkatan volume produksi gas sebesar 11,82% mencerminkan penguatan kapasitas dan keandalan operasional, yang didukung oleh pengelolaan biaya yang terkendali dan peningkatan kualitas profitabilitas. Secara beriringan, integrasi prinsip keberlanjutan dalam pengelolaan operasional memastikan bahwa pertumbuhan yang dicapai tetap selaras dengan tanggung jawab jangka panjang Perseroan bagi seluruh pemangku kepentingan.

Throughout 2025, the Board of Directors successfully maintained the Company's growth momentum through the disciplined and focused implementation of strategic initiatives. The commissioning of 3 (three) new facilities and an 11.82% increase in gas production volume reflected strengthened capacity and operational reliability, supported by prudent cost management and improved profitability quality. In parallel, the integration of sustainability principles into operational management reinforced the Company's commitment to responsible growth, ensuring that performance achievements remained aligned with its long-term value creation for all stakeholders.



Melalui laporan ini, saya mewakili jajaran Direksi menyampaikan gambaran komprehensif mengenai strategi dan kebijakan yang dijalankan Perseroan sepanjang tahun dalam menjaga daya saing dan memastikan keberlanjutan usaha. Di dalamnya kami menguraikan bagaimana kebijakan yang ditetapkan diterjemahkan ke dalam langkah operasional yang terukur untuk menjaga ketahanan usaha, memperkuat posisi kompetitif, dan menciptakan nilai jangka panjang. Laporan ini juga memberikan evaluasi menyeluruh atas kinerja yang dicapai, termasuk efektivitas strategi dalam merespons dinamika industri dan volatilitas eksternal. Selain itu, kami memaparkan prioritas strategis dan proyeksi usaha ke depan sebagai bagian dari upaya menjaga kesinambungan pertumbuhan Perseroan.

Through this report, on behalf of the Board of Directors, I present a comprehensive overview of the strategies and policies implemented throughout the year to safeguard competitiveness and ensure business continuity. The report outlines how these policies were translated into measurable operational initiatives to strengthen business resilience, reinforce competitive positioning, and create long-term value. It also provides a thorough evaluation of the Company's performance, including the effectiveness of its strategies in responding to industry dynamics and external volatility. In addition, we set out our strategic priorities and business outlook as part of our commitment to sustaining the Company's growth trajectory.

Tinjauan Kondisi Ekonomi dan Industri

Review of Economic and Industry Conditions

Direksi memandang bahwa kondisi ekonomi sepanjang tahun 2025 tetap diwarnai oleh ketidakpastian global yang berlanjut. *International Monetary Fund* (IMF) melalui *World Economic Outlook* yang diterbitkan pada Januari 2026 memproyeksikan pertumbuhan ekonomi global sebesar 3,3% pada 2025, relatif sejalan dengan capaian tahun sebelumnya. Pertumbuhan tersebut berlangsung

The Board of Directors observes that economic conditions throughout 2025 continued to be shaped by prolonged global uncertainty. The International Monetary Fund, in its *World Economic Outlook* published in January 2026, projected global economic growth of 3.3% for 2025, broadly in line with the previous year's performance. This growth unfolded amid rising international trade



dalam konteks meningkatnya tensi perdagangan internasional, kebijakan tarif yang memicu respons antarnegara, serta eskalasi ketegangan geopolitik yang berdampak pada volatilitas pasar keuangan dan kehati-hatian pelaku ekonomi global.

Di tengah gejolak global tersebut, ekonomi Indonesia tetap menunjukkan daya tahan yang solid. Berdasarkan Laporan Perekonomian Indonesia 2025 yang diterbitkan oleh Bank Indonesia, pertumbuhan ekonomi nasional berada dalam kisaran 4,7-5,5% dengan inflasi yang terkendali pada rentang sasaran 2,5±1%. Stabilitas tersebut didukung oleh permintaan domestik yang tetap terjaga.

Secara sektoral, aktivitas industri menunjukkan ekspansi yang relatif konsisten. *Purchasing Managers' Index* (PMI) Manufaktur Indonesia sepanjang 2025 berada di kisaran 51,5 poin, mencerminkan aktivitas produksi yang tetap berada di zona ekspansi. Indeks Kepercayaan Industri (IKI) juga mencatat pembacaan di atas 52 poin pada berbagai periode, mengindikasikan optimisme pelaku usaha terhadap prospek permintaan dan kondisi operasional. Secara keseluruhan, kedua indikator tersebut menegaskan bahwa permintaan domestik menjadi penopang utama pertumbuhan ekonomi nasional pada 2025 sekaligus memperkuat ketahanan sektor manufaktur terhadap tekanan eksternal.

Di sisi lain, sektor minyak dan gas (migas) tetap menjadi elemen strategis dalam ketahanan energi dan penerimaan negara. Sepanjang 2025, *lifting* migas rata-rata mencapai 1.557,1 ribu barel setara minyak per hari (MBOEPD), yang terdiri dari *lifting* minyak bumi 605,3 MBOEPD dan *lifting* gas bumi 951,8 MBOEPD. Investasi sektor ESDM pada 2025 tercatat USD31,7 miliar, termasuk subsektor migas sebesar USD18 miliar. Dari sisi penerimaan negara, realisasi PNBP SDA Migas mencapai Rp105,04 triliun pada 2025.

Dalam konteks tersebut, Direksi memandang bahwa permintaan terhadap produk dan layanan Perseroan sepanjang 2025 cenderung tumbuh secara selektif dengan dukungan utama dari pasar domestik. Permintaan gas industri diperkirakan meningkat seiring aktivitas manufaktur yang tetap berada di fase ekspansi, meskipun segmen berorientasi ekspor akan lebih sensitif terhadap volatilitas global. Gas medis diproyeksikan tetap stabil dan defensif, didukung oleh kebutuhan layanan kesehatan yang relatif tidak bergantung pada siklus ekonomi.

Untuk layanan *onsite supply*, prospek permintaan ditopang oleh keberlanjutan operasi pelanggan industri besar dan kontrak jangka panjang, dengan fokus pada reliabilitas pasokan dan efisiensi operasional. Sementara itu, permintaan produk turunan gas menunjukkan pola yang lebih beragam, mengikuti dinamika sektor pengguna akhir, dengan peluang pertumbuhan terutama berasal dari konsumsi domestik dan aplikasi industri bernilai tambah.

tensions, tariff policies triggering cross-border responses, and escalating geopolitical frictions that contributed to financial market volatility and heightened caution among global economics.

Amid the global turbulence, Indonesia's economy continued to demonstrate solid resilience. Based on the 2025 Indonesia Economic Report published by Bank Indonesia, national economic growth was maintained within the range of 4.7% to 5.5%, with inflation remaining under control within the target corridor of 2.5±1%. This stability was primarily supported by sustained domestic demand.

On a sectoral basis, industrial activity expanded at a relatively consistent pace. Indonesia's Manufacturing Purchasing Managers' Index (PMI) remained within the range of 51.5 throughout 2025, indicating production activity continued to operate in expansion territory. The Industrial Confidence Index also recorded above 52 at various points during the year, reflecting business optimism regarding demand prospects and operating conditions. Collectively, these indicators affirm that domestic demand served as the primary driver of national economic growth in 2025 while reinforcing the manufacturing sector's resilience amid external pressures.

Meanwhile, the oil and gas sector remained a strategic pillar in supporting energy security and state revenues. Throughout 2025, average oil and gas lifting reached 1,557.1 thousand barrels of oil equivalent per day (MBOEPD), comprising oil lifting of 605.3 MBOEPD and gas lifting of 951.8 MBOEPD. Investment in the energy and mineral resources sector totaled USD31.7 billion in 2025, including USD18 billion in the oil and gas subsector. From a fiscal perspective, non-tax state revenue from oil and gas natural resources reached Rp105.04 trillion in 2025.

Within this context, the Board of Directors views that demand for the Company's products and services throughout 2025 expanded selectively, primarily supported by the domestic market. Demand for industrial gases is expected to increase in line with manufacturing activity that remains in the expansion phase, although export-oriented segments are likely to be more sensitive to global volatility. Medical gas demand is projected to remain stable and defensive, supported by healthcare needs that are relatively less dependent on economic cycles.

For onsite supply services, demand prospects were supported by the continued operations of large industrial customers and long-term contracts, with emphasis on supply reliability and operational efficiency. Meanwhile, demand for gas derivative products demonstrates more varied patterns, reflecting developments across end-user sectors, with growth opportunities primarily driven by domestic consumption and higher value-added industrial applications.



Peranan Direksi dalam Perumusan dan Implementasi Strategi

The Role of the Board of Directors in Strategy Formulation and Implementation

Dalam merumuskan strategi dan kebijakan utama tahun 2025, Direksi mengambil peran aktif dan sentral melalui proses yang terstruktur, berbasis data, serta adaptif terhadap dinamika eksternal. Tahun 2025 kami cermati sebagai periode dengan tingkat volatilitas yang tinggi sehingga setiap keputusan strategis harus dibangun di atas keseimbangan antara peluang pertumbuhan dan disiplin risiko.

Proses perumusan strategi diawali dengan pemetaan kebutuhan pasar secara granular, khususnya pada *emerging industries* yang menunjukkan pertumbuhan struktural dan kebutuhan gas bernilai tambah lebih tinggi. Direksi tidak hanya melihat kondisi pasar saat ini, tetapi juga *roadmap* industri pelanggan, *pipeline* proyek, serta arah kebijakan industri nasional. Dengan pendekatan ini, portofolio produk dan kapasitas produksi diselaraskan secara langsung dengan kebutuhan aktual dan prospektif pasar. Selanjutnya, setiap inisiatif strategis yang diusulkan dievaluasi melalui analisis kelayakan ekonomi yang komprehensif, mencakup proyeksi arus kas, sensitivitas terhadap volatilitas biaya energi, serta visibilitas profitabilitas jangka menengah hingga panjang.

Untuk memastikan strategi berjalan secara efektif, Direksi menerapkan mekanisme *top-down governance* yang disiplin, namun tetap adaptif terhadap dinamika operasional dan pasar. Implementasi strategi diturunkan ke dalam *Key Performance Indicators* (KPI) yang terukur dan selaras dengan sasaran korporasi, baik di level Direksi maupun unit bisnis. KPI tersebut tidak hanya bersifat finansial, tetapi juga mencakup aspek operasional, keandalan pasokan, pengendalian biaya, serta eksekusi proyek strategis.

Direksi melakukan monitoring dan evaluasi kinerja secara berkala, dengan siklus evaluasi utama setiap triwulan. Dalam forum evaluasi ini, capaian aktual dibandingkan secara langsung dengan target RKAP untuk menilai tingkat *alignment* strategi. Apabila ditemukan deviasi yang signifikan, Direksi secara aktif melakukan peninjauan kembali terhadap asumsi awal, termasuk kondisi pasar, biaya energi, maupun progres proyek, dan kemudian mengambil langkah korektif yang diperlukan. Pendekatan ini memastikan bahwa strategi tidak dijalankan secara statis, melainkan bersifat dinamis dan responsif, sehingga Perseroan dapat menjaga momentum pencapaian target sekaligus memitigasi risiko sejak dini.

In formulating the key strategies and policies for 2025, the Board of Directors assumed an active and central role through a structured, data-driven process that remained adaptive to external dynamics. This year was viewed as a period of heightened volatility, requiring every strategic decision to be grounded in a balanced consideration of growth opportunities and disciplined risk management.

The strategy formulation process initiated with a granular mapping of market demand, particularly within emerging industries demonstrating structural growth and higher value-added gas requirements. The Board of Directors assessed not only prevailing market conditions but also customers' industry roadmaps, project pipelines, and the direction of national industrial policies. Through this approach, the Company's product portfolio and production capacity were directly aligned with both actual and prospective market needs. Each proposed strategic initiative was subsequently evaluated through comprehensive economic feasibility analysis, including cash flow projections, sensitivity to energy cost volatility, and medium- to long-term profitability visibility.

To ensure effective implementation, the Board of Directors implemented a disciplined top-down governance mechanism while remaining responsive to operational and market developments. Strategic initiatives were translated into measurable Key Performance Indicators (KPI) aligned with corporate objectives, at both Board of Directors and business unit levels. These KPIs encompassed not only financial metrics but also operational performance, supply reliability, cost control, and the execution of strategic projects.

Performance monitoring and evaluation were conducted regularly, with a primary review cycle on a quarterly basis. In these evaluation forums, actual achievements were directly measured against the approved RKAP targets to assess strategic alignment. Where material deviations were identified, the Board of Directors undertook a reassessment of underlying assumptions, including market conditions, energy costs, and project progress, followed by the necessary corrective actions. This approach ensured that strategy execution remained dynamic and responsive, enabling the Company to sustain performance momentum while mitigating risks in a timely manner.

Langkah Strategis Tahun 2025

Strategic Initiatives in 2025

Dalam konteks 2025, Direksi secara khusus menekankan prinsip *capital discipline* guna memastikan pertumbuhan berkelanjutan dan memberikan imbal hasil yang sepadan dengan risiko yang diambil. Untuk menghadapi tantangan sekaligus mencapai target bisnis, Perseroan menempuh sejumlah langkah strategis yang berfokus pada diversifikasi, kedekatan dengan pelanggan, dan penguatan kualitas aset.

In navigating the 2025 operating landscape, the Board of Directors placed particular emphasis on capital discipline to ensure sustainable growth and deliver returns aligned with the level of risk undertaken. To address challenges while achieving the business targets, the Company pursued several strategic initiatives focused on diversification, customer proximity, and strengthening asset quality.



Salah satu langkah utama adalah diversifikasi basis produksi melalui pembangunan 3 (tiga) fasilitas baru, yaitu 2 (dua) *Liquefaction Plant* yang berlokasi di Batam dan Cikande, serta 1 (satu) *Nitrogen On-Site Plant* yang berlokasi di Batam yang dirancang khusus untuk melayani kebutuhan pelanggan strategis. Pendekatan ini mencerminkan pergeseran dari model *supply* yang generik menuju *solution-based supply*, di mana kapasitas dibangun lebih dekat dengan pelanggan untuk meningkatkan keandalan pasokan sekaligus efisiensi biaya.

Keputusan pembangunan kedua fasilitas tersebut tidak dilakukan secara oportunistik, melainkan telah melalui studi kelayakan yang menyeluruh, baik dari sisi operasional maupun *financial*. Direksi memastikan bahwa setiap proyek memiliki kejelasan permintaan, struktur biaya yang kompetitif, serta *payback period* yang sesuai dengan *benchmark* internal Perseroan. Dengan demikian, ekspansi kapasitas yang dilakukan tetap selaras dengan prinsip kehati-hatian di tengah kondisi pasar yang fluktuatif.

Selain itu, langkah ini juga memperkuat posisi Perseroan dalam mendukung pertumbuhan industri nasional di kawasan strategis, sekaligus meningkatkan resiliensi portofolio bisnis melalui aset yang produktif dan berbasis kontrak jangka menengah hingga panjang. Fokus kami bukan semata menambah kapasitas, tetapi membangun aset yang relevan, berdaya saing, dan memberikan nilai tambah berkelanjutan bagi perusahaan dan pelanggan.

One of the key initiatives was the diversification of the production base through the development of 3 (three) new facilities, namely 2 (two) *Liquefaction Plants* in Batam and Cikande as well as 1 (one) *Nitrogen On-Site Plant* in Batam, which are specifically designed to serve strategic customers. This approach reflects a shift from a generic supply model toward a solution-based supply framework, where capacity is built closer to customers in order to enhance supply reliability and improve cost efficiency.

The decision to develop these two facilities was not opportunistic, but was grounded in comprehensive feasibility studies covering both operational and financial considerations. The Board of Directors ensured that each project demonstrated clear demand visibility, a competitive cost structure, and a payback period aligned with the Company's internal benchmarks. Accordingly, the capacity expansion remained consistent with prudent principles amid fluctuating market conditions.

Furthermore, these initiatives strengthen the Company's position in supporting national industrial growth within strategic regions while enhancing the resilience of its business portfolio through productive assets under medium to long-term contractual arrangements. The focus is not merely on adding capacity, but on developing relevant and competitive assets that deliver sustainable value for both the Company and its customers.

Tantangan Tahun 2025 dan Upaya Menghadapinya

Challenges in 2025 and Mitigation Measures

Tantangan utama yang mempengaruhi kinerja di tahun 2025 berasal dari meningkatnya ketidakpastian pasar dan kebijakan, khususnya yang berkaitan dengan faktor eksternal di luar kendali Perseroan. Salah satu isu yang cukup berdampak adalah ketidakjelasan kebijakan Harga Gas Bumi Tertentu (HGBT) yang terjadi menjelang akhir 2024 hingga awal 2025, di mana terdapat periode transisi dan penyesuaian kebijakan yang mempengaruhi visibilitas biaya energi bagi pelaku industri.

Ketidakpastian tersebut berdampak langsung pada perencanaan biaya produksi, penetapan harga, serta keputusan investasi, mengingat gas dan energi merupakan komponen biaya yang signifikan dalam industri gas industri. Selain itu, kondisi pasar global yang masih fluktuatif turut mempengaruhi pola permintaan pelanggan, terutama pada sektor-sektor yang sensitif terhadap siklus ekonomi.

Untuk memitigasi risiko tersebut, Direksi mengambil sejumlah langkah strategis. Pertama, Direksi menerapkan pendekatan konservatif dan berbasis sensitivitas dalam perencanaan keuangan, dengan melakukan *stress testing* terhadap berbagai skenario biaya energi dan permintaan pasar. Kedua, Direksi memperkuat fleksibilitas portofolio bisnis, termasuk melalui diversifikasi produk dan model suplai, sehingga ketergantungan terhadap satu skema kebijakan atau segmen pasar dapat dikurangi.

The primary challenges affecting performance in 2025 stemmed from heightened market and policy uncertainty, particularly external factors beyond the Company's control. One of the highlighted issues was the uncertainty of the Certain Natural Gas Price policy during the transition period from the end of 2024 to early 2025, which affected energy cost visibility for industry players.

This uncertainty had a direct impact on production cost planning, pricing strategies, and investment decisions, given that gas and energy constitute significant cost components in the industrial gas sector. In addition, continued volatility in global markets influenced customer demand patterns, particularly in sectors sensitive to economic cycles.

To mitigate these risks, the Board of Directors implemented several strategic measures. First, the Board of Directors adopted a conservative and sensitivity-based approach to financial planning, conducting stress testing under various energy cost and demand scenarios. Second, the Board of Directors strengthened business portfolio flexibility, including through product and supply model diversification, thereby reducing reliance on any single policy scheme or market segment.



Dari sisi evaluasi, Direksi secara rutin meninjau kembali asumsi makro dan regulasi dalam rapat manajemen, serta menjaga *early engagement* dengan pemangku kepentingan terkait, guna memperoleh kejelasan arah kebijakan dan mengantisipasi perubahan sejak dini. Dengan kombinasi mitigasi yang proaktif dan evaluasi yang berkelanjutan, Direksi mengawal setiap langkah Perseroan agar tetap resilien dan mampu menjaga kinerja di tengah lingkungan usaha yang penuh ketidakpastian.

Pencapaian Kinerja Tahun 2025

Performance Achievements in 2025

Sebagai hasil dari implementasi kebijakan strategis yang dijalankan secara konsisten, Direksi menilai bahwa Perseroan mampu menjaga kinerja yang solid di tengah dinamika ekonomi global dan nasional yang menuntut kehati-hatian serta disiplin operasional. Perseroan secara konsisten menetapkan target yang menantang sebagai bagian dari upaya mendorong pertumbuhan berkelanjutan, sekaligus menjaga stabilitas operasional dan keuangan.

Sepanjang tahun 2025, Perseroan berhasil mencatatkan sejumlah pencapaian penting yang mencerminkan kemajuan kinerja operasional dan finansial secara berkelanjutan. Salah satu pencapaian utama adalah berhasilnya *commissioning* 3 (tiga) fasilitas produksi baru yaitu *Liquefaction Plant* di Batam dan Cikande serta *Nitrogen On-Site Plant* di Batam. Kehadiran fasilitas tersebut secara strategis meningkatkan kapasitas produksi, memperkuat keandalan pasokan, serta memperluas kemampuan Perseroan dalam memenuhi pertumbuhan permintaan industri di wilayah Batam dan sekitarnya.

Dari sisi operasional, Perseroan mencatatkan peningkatan volume produksi gas sebesar 11,82% menjadi 729,24 juta m³ dari 652,13 juta m³ pada tahun sebelumnya. Total volume tersebut mencapai 96,14% dari target yang ditetapkan sebesar 758,53 juta m³. Pencapaian ini mencerminkan perbaikan dalam perencanaan produksi, pemanfaatan aset, serta keandalan operasional.

Secara finansial, Perseroan membukukan pendapatan sebesar Rp3,01 triliun, meningkat 3,48% atau Rp101,13 miliar, dibandingkan Rp2,91 triliun pada tahun 2024, dengan realisasi mencapai 92,13% dari target. Beban pokok penjualan menurun 0,49% atau Rp7,94 miliar menjadi Rp1,63 triliun dari Rp1,64 triliun pada tahun 2024. Laba tahun berjalan tercatat sebesar Rp62,61 miliar, menurun 43,18% atau Rp47,59 miliar dibandingkan Rp110,20 miliar pada tahun sebelumnya. Penurunan ini terutama dipengaruhi oleh peningkatan beban pajak penghasilan yang signifikan, dari Rp4,86 miliar pada tahun 2024 menjadi Rp27,65 miliar pada tahun 2025. Kenaikan beban pajak tersebut mendorong tarif pajak efektif dari sekitar 4% menjadi sekitar 30% dan menjadi salah satu faktor utama penurunan laba bersih secara *year-on-year*. Di luar faktor tersebut, kinerja operasional Perseroan tetap menunjukkan fundamental yang terjaga. Direksi memandang bahwa kinerja ini mencerminkan arah strategis yang tepat, khususnya dalam penguatan kapasitas, peningkatan keandalan operasional, serta kesiapan untuk mendukung pertumbuhan jangka menengah.

To evaluate the measures, the Board of Directors regularly reviewed macroeconomic and regulatory assumptions in management meetings and maintained early engagement with relevant stakeholders to gain clarity on policy direction and anticipate potential changes. Through a combination of proactive mitigation and continuous evaluation, the Board of Directors ensured that the Company remained resilient and capable of sustaining performance amid an increasingly uncertain business environment.

As a result of the consistent implementation of strategic policies, the Board of Directors considers that the Company has managed to maintain solid performance amid global and domestic economic dynamics that demanded prudence and operational discipline. The Company consistently set challenging targets as part of its commitment to driving sustainable growth while preserving operational and financial stability.

Throughout 2025, the Company recorded several key achievements reflecting continued progress in both operational and financial performance. A major milestone was the successful commissioning of 3 (three) new production facilities, namely 2 (two) Liquefaction Plants in Batam and Cikande as well as 1 (one) Nitrogen On-Site Plant in Batam. The addition of these facilities strategically enhanced production capacity, strengthened supply reliability, and expanded the Company's capability to meet growing industrial demand in Batam and its surrounding areas.

From an operational standpoint, the Company recorded an 11.82% increase in gas production volume to 729.24 million m³, compared with 652.13 million m³ in the previous year. This achievement represented 96.14% of the established target of 758.53 million m³. The result reflects improvements in production planning, asset utilization, and operational reliability.

Financially, the Company recorded revenue of Rp3,01 trillion, representing an increase of 3.48% or Rp101.13 billion compared with Rp2.91 trillion in 2024, with realization reaching 92.13% of the target. Cost of goods sold decreased by 0.49% or Rp7.94 billion to Rp1.63 trillion from Rp1.64 trillion in 2024. Profit for the year was recorded at Rp62.61 billion, a decrease of 43.18% or Rp47.59 billion compared to Rp110.20 billion in the previous year. This decline was primarily driven by a significant increase in income tax expense, which rose from Rp4.86 billion in 2024 to Rp27.65 billion in 2025. The increase led to a rise in the effective tax rate from approximately 4% to around 30% and became one of the main factors behind the year-on-year decline in net profit. Excluding this factor, the Company's operational performance continued to reflect resilient fundamentals. The Board of Directors views this performance as indicative of the right strategic direction, particularly in strengthening capacity, enhancing operational reliability, and building readiness to support medium-term growth.



Adapun total aset Perseroan tercatat sebesar Rp8,46 triliun, mengalami peningkatan sebesar 5,68% atau setara Rp454,46 miliar dibandingkan tahun sebelumnya yang mencapai Rp8,00 triliun. Peningkatan total aset sejalan dengan upaya Perseroan dalam memperluas kapasitas dan meningkatkan kapabilitas untuk memenuhi kebutuhan pasar yang terus berkembang. Sementara itu, total liabilitas Perseroan tercatat sebesar Rp4,61 triliun, meningkat sebesar 9,26% atau setara Rp390,79 miliar dibandingkan tahun sebelumnya yang sebesar Rp4,22 triliun. Peningkatan total liabilitas merupakan bagian dari langkah Perseroan dalam memastikan ketersediaan pendanaan yang memadai untuk mendukung pengembangan kapasitas dan ekspansi bisnis.

Di sisi lain, Perseroan mencatatkan peningkatan EBITDA sebesar 2,35% dibandingkan tahun sebelumnya, dari Rp821,76 miliar pada tahun 2024 menjadi Rp841,11 miliar pada tahun 2025. Pencapaian ini mencerminkan pemulihan kinerja seiring dengan mulai berkontribusinya fasilitas yang baru beroperasi, serta sebagai bagian dari transisi Perseroan setelah melewati fase belanja modal yang intensif. Perseroan juga mencatatkan peningkatan kualitas profitabilitas sebagaimana tercermin dari kenaikan kontribusi laba kotor terhadap pendapatan menjadi sebesar 45,90%, dibandingkan 43,75% pada tahun sebelumnya. Hal ini menegaskan bahwa pertumbuhan yang dicapai tidak hanya bersifat *top-line*, tetapi juga didukung oleh perbaikan struktur biaya dan kualitas pendapatan.

Secara keseluruhan, Direksi menilai bahwa kinerja Perseroan sepanjang tahun 2025 menunjukkan arah yang konstruktif dan progresif. Penguatan kapasitas operasional serta stabilitas keuangan yang terjaga menjadi landasan yang kokoh untuk melanjutkan ekspansi usaha dan peningkatan nilai Perseroan pada periode mendatang.

Penciptaan Nilai Keberlanjutan Tahun 2025

Sustainability Value Creations in 2025

Direksi merespons isu keberlanjutan sebagai bagian inti dari strategi bisnis Perseroan. Sepanjang tahun 2025, Perseroan menempatkan keberlanjutan ekonomi, sosial, dan lingkungan secara terintegrasi dalam pengambilan keputusan, dengan pendekatan yang adaptif terhadap dinamika industri dan arah kebijakan nasional.

Dari sisi keberlanjutan ekonomi, Perseroan tetap berfokus pada pertumbuhan yang sehat dan berkelanjutan melalui penguatan kapasitas dan keandalan operasional. Strategi ini tercermin dari pertumbuhan operasional, finansial dan penambahan *plant* yang direalisasikan. Selain itu, Perseroan terus memberdayakan pemasok lokal yang jumlahnya meningkat menjadi 2.251 pemasok dari 2.128 pada tahun sebelumnya. Jumlah pemasok lokal tersebut mencakup 95,58% dari keseluruhan pemasok yang bekerja sama dengan Perseroan.

The Company's total assets were recorded at Rp8,46 trillion, representing an increase of 5.68% or equivalent to Rp454.46 billion, compared with Rp8.00 trillion in the previous year. The increase in total assets is in line with the Company's efforts to expand its capacity and enhance its capabilities to meet the needs of the ever-evolving market. Meanwhile, total liabilities were recorded at Rp4,61 trillion, reflecting an increase of 9.26% or Rp390.79 billion from Rp4.22 trillion in the previous year. The increase in total liabilities is part of the Company's efforts to ensure the availability of adequate funding to support capacity development and business expansion.

On the other hand, the Company recorded a 2.35% increase in EBITDA compared to the previous year, rising from Rp821.76 billion in 2024 to Rp841.11 billion in 2025. This reflects a recovery in performance, driven by the ramp-up contribution from newly commissioned facilities, as the Company transitions from its peak capex phase. The Company also achieved an improvement in profitability quality, as reflected in the increase in gross profit contribution to revenue to approximately 45.90%, compared with 43.75% in the prior year. This underscores that growth was not solely driven by revenue expansion, but was also supported by improvements in cost structure and the overall quality of earnings.

Overall, the Board of Directors believes that the Company's performance in 2025 demonstrates a constructive and progressive trajectory. Strengthened operational capacity and maintained financial stability provide a solid foundation for continued business expansion and long-term value creation in the periods ahead.

The Board of Directors addresses sustainability as a core element of the Company's business strategy. Throughout 2025, economic, social, and environmental considerations were integrated into decision-making processes, supported by an approach that remained adaptive to industry dynamics and national policy direction.

From an economic sustainability perspective, the Company remained focused on healthy and sustainable growth through strengthening capacity and operational reliability. This strategy was reflected in operational and financial growth, as well as the addition of new plants during the year. The Company also continued to empower local suppliers, whose number increased to 2,251 from 2,128 in the previous year. These local suppliers represented 95.58% of the Company's total suppliers.



Kontribusi sosial tetap menjadi bagian integral dari komitmen keberlanjutan Perseroan. Sepanjang tahun 2025, Perseroan merealisasikan program *Corporate Social Responsibility* (CSR) dengan total nilai sebesar Rp2,68 miliar, yang difokuskan pada peningkatan kesejahteraan masyarakat serta penguatan kapasitas sosial dan ekonomi di sekitar wilayah operasional. Pelaksanaan program dilakukan dengan mempertimbangkan kebutuhan lokal dan kesinambungan manfaat jangka panjang, serta mendukung pencapaian Tujuan Pembangunan Berkelanjutan (SDGs).

Sebagai bagian dari komitmen terhadap pengelolaan lingkungan yang bertanggung jawab, Perseroan mengalokasikan biaya lingkungan sebesar Rp13,05 miliar pada tahun 2025 untuk mendukung penguatan efisiensi energi, pengendalian emisi, pengelolaan air, serta tata kelola limbah.

Seiring dengan beroperasinya 3 (tiga) pabrik baru dan meningkatnya volume produksi gas, total konsumsi energi pada tahun 2025 tercatat sebesar 2.221.188 GJ. Namun demikian, Perseroan berhasil menurunkan intensitas energi menjadi 0,003046 GJ/m³ dari 0,003291 GJ/m³ pada tahun sebelumnya. Intensitas emisi juga membaik menjadi 0,0006511 ton CO₂-eq/m³ dibandingkan 0,0007124 ton CO₂-eq/m³ pada 2024. Perbaikan ini menunjukkan bahwa pertumbuhan usaha tetap diimbangi dengan peningkatan efisiensi operasional dan pengendalian jejak karbon.

Pendekatan serupa tercermin dalam pengelolaan air, di mana Perseroan terus meningkatkan efisiensi penggunaan air yang tercermin dari penurunan intensitas penggunaan air sebesar 8,28%. Seluruh air limbah diolah melalui Instalasi Pengolahan Air Limbah sebelum dilepas ke lingkungan, dengan total volume pembuangan yang lebih rendah dibandingkan tahun 2024.

Pada aspek pengelolaan limbah, total limbah non-B3 yang dihasilkan pada 2025 tercatat sebesar 233.516 kg, meningkat dibandingkan 196.997 kg pada 2024 seiring bertambahnya fasilitas dan aktivitas operasional. Namun demikian, Perseroan berhasil meningkatkan volume limbah yang didaur ulang menjadi 347,00 kg dibandingkan 166,5 kg pada tahun sebelumnya.

Secara keseluruhan, Direksi menilai bahwa strategi keberlanjutan Perseroan pada 2025 berjalan selaras dengan pertumbuhan kapasitas produksi. Komitmen tersebut turut memperoleh pengakuan dari berbagai pemangku kepentingan. Perseroan menerima Piagam Apresiasi Sektor Barang Baku Kategori *Sustainability* dengan Inovasi "Jejak Aksi Gotong-Royong Inisiatif Revitalisasi (JAGIR)" dari IDX Channel, *ESG Awards 2025 Gold Star Awards* kategori *Small Cap*, serta *Vendor Day 2025*, dan *Best Chemical Procurement Award I* dari Kilang Pertamina Internasional.

Social contribution remained an integral part of the Company's sustainability commitment. Throughout 2025, the Company realized Corporate Social Responsibility (CSR) programs with a total value of Rp2.68 billion, focused on enhancing community welfare and strengthening the social and economic capacity of communities surrounding its operational areas. These programs were carried out with consideration for local needs and the sustainability of long-term benefits, while supporting the achievement of the Sustainable Development Goals (SDGs).

As part of its commitment to responsible environmental management, the Company allocated Rp13.05 billion in environmental expenditures in 2025 to strengthen energy efficiency, emission control, water management, and waste governance.

Following the operation of 3 (three) new plants and increased gas production volume, total energy consumption in 2025 reached 2,221,188 GJ. Nevertheless, the Company reduced energy intensity to 0.003046 GJ/m³ from 0.003291 GJ/m³ in the previous year. Emission intensity also improved to 0.0006511 ton CO₂-eq/m³ compared with 0.0007124 ton CO₂-eq/m³ in 2024. These improvements indicate that business growth was complemented by enhanced operational efficiency and carbon footprint management.

The same approach was reflected in water management, with the Company continuing to improve water use efficiency as indicated by an 8.28% reduction in water use intensity. All wastewater was treated through Wastewater Treatment Facilities prior to discharge, with total discharge volume lower than in 2024.

In waste management, total non-hazardous waste generated in 2025 amounted to 233,516 kg, compared with 196,997 kg in 2024, in line with the increase in facilities and operational activities. Nevertheless, the Company increased the volume of recycled waste to 347.00 kg from 166.5 kg in the previous year.

Overall, the Board of Directors believes that the Company's sustainability strategy in 2025 remained aligned with its production capacity growth. This commitment was acknowledged by various stakeholders. The Company received the Sustainability Innovation Award for "Jejak Aksi Gotong-Royong Inisiatif Revitalisasi (JAGIR)" from IDX Channel, the ESG Awards 2025 Gold Star Award in the Small Cap category, and the Vendor Day 2025 Best Chemical Procurement Award I from Kilang Pertamina Internasional.



Proyeksi Strategis Tahun 2026 Strategic Outlook for 2026

Prospek usaha Perseroan pada tahun 2026 dipengaruhi oleh dinamika ekonomi global yang diproyeksikan tetap berada pada level moderat. IMF memperkirakan pertumbuhan ekonomi global pada 2026 tetap stabil pada kisaran 3,3%. Meskipun demikian, risiko masih condong ke sisi penurunan seiring dengan ketidakpastian kebijakan perdagangan, dinamika geopolitik, serta sensitivitas pasar keuangan terhadap perubahan ekspektasi kebijakan moneter.

Di tingkat nasional, Bank Indonesia memproyeksikan pertumbuhan ekonomi Indonesia pada 2026 berada pada rentang 4,9-5,7%, didorong oleh percepatan investasi infrastruktur, penguatan program hilirisasi, serta peningkatan ekspor bernilai tambah. Kebijakan tersebut memperkuat peran industri pengolahan sebagai motor pertumbuhan ekonomi nasional dan mendorong peningkatan aktivitas produksi di berbagai sektor strategis.

Dalam lanskap tersebut, Direksi memandang prospek usaha Perseroan tetap positif dan berkelanjutan di seluruh segmen utama, didukung oleh arah kebijakan pemerintah, ekspansi industri nasional, serta meningkatnya kebutuhan sektor kesehatan dan energi terbarukan.

Dari sisi industri besar, pemerintah terus mendorong agenda hilirisasi nasional yang menjadi katalis utama pertumbuhan permintaan gas industri. Pada awal 2026, pemerintah merencanakan *groundbreaking* sejumlah proyek strategis, termasuk enam proyek *Smelter Grade Alumina Refinery (SGAR)*, pabrik bioavtur di Cilacap, serta pabrik bioetanol di Banyuwangi. Proyek-proyek tersebut diperkirakan akan meningkatkan kebutuhan gas industri untuk proses produksi, utilitas, dan keselamatan operasi. Sejalan dengan itu, Kementerian Perindustrian menargetkan pertumbuhan sektor manufaktur sebesar 5,51% pada 2026, dengan kontribusi terhadap PDB nasional mencapai 18,56%, serta proyeksi peningkatan investasi manufaktur dari Rp756,06 triliun pada 2025 menjadi Rp852,90 triliun pada 2026. Tren ini mencerminkan ekspansi kapasitas industri yang secara langsung mendukung pertumbuhan volume dan pendapatan Perseroan.

Pada sektor kesehatan dan medis, prospek pertumbuhan tetap solid, tercermin dari meningkatnya prioritas pemerintah terhadap layanan kesehatan. Alokasi APBN sektor kesehatan tahun 2026 direncanakan meningkat menjadi Rp244 triliun, dibandingkan Rp218,5 triliun pada 2025. Peningkatan anggaran ini membuka ruang ekspansi fasilitas layanan kesehatan, rumah sakit, dan industri alat kesehatan, yang pada gilirannya mendorong permintaan gas medis yang stabil dan berulang, sejalan dengan karakter bisnis Perseroan yang defensif dan berjangka panjang.

Sementara itu, pada sektor *emerging*, khususnya energi terbarukan, pertumbuhan diperkirakan semakin akseleratif. Fokus pemerintah pada pengembangan pembangkit listrik berbasis sampah (PLTSA), bioenergi, serta implementasi regulasi energi terbarukan mendorong tumbuhnya proyek-proyek baru yang membutuhkan dukungan gas industri, baik pada tahap konstruksi maupun operasi. Geliat ini

The Company's business outlook for 2026 will be shaped by global economic dynamics projected to remain at a moderate level. The IMF projects global economic growth to remain stable at approximately 3.3% in 2026. Nevertheless, the balance of risks remains on the downside, driven by uncertainty in trade policies, geopolitical developments, and the sensitivity of financial markets to shifts in monetary policy expectations.

At the national level, Bank Indonesia projects Indonesia's economic growth in 2026 to range between 4.9-5.7%, supported by accelerated infrastructure investment, the strengthening of downstream industrialization programs, and increased value-added exports. These policies reinforce the role of the manufacturing sector as a key engine of national economic growth and are expected to drive higher production activity across strategic industries.

Within this landscape, the Board of Directors views the Company's business outlook as positive and sustainable across its core segments, supported by government policy direction, national industrial expansion, and growing demand from the healthcare and renewable energy sectors.

From the large-scale industrial segment, the government's continued push for national downstreaming initiatives is expected to serve as a major catalyst for industrial gas demand. In early 2026, the Government plans to commence *groundbreaking* for several strategic projects, including six *Smelter Grade Alumina Refinery (SGAR)* projects, a bioavtur plant in Cilacap, and a bioethanol plant in Banyuwangi. These projects are expected to increase demand for industrial gases across production processes, utilities, and operational safety. In parallel, the Ministry of Industry targets manufacturing sector growth of 5.51% in 2026, with a projected contribution to national GDP of 18.56%, alongside an increase in manufacturing investment from Rp756.06 trillion in 2025 to Rp852.90 trillion in 2026. This trend reflects industrial capacity expansion that directly supports the Company's volume and revenue growth.

In the healthcare sector, growth prospects remain solid, as reflected in the Government's increased prioritization of healthcare services. The 2026 State Budget allocation for the healthcare sector is planned to increase to Rp244 trillion from Rp218.5 trillion in 2025. The higher allocation is expected to facilitate the expansion of healthcare facilities, hospitals, and medical equipment industries, thereby supporting stable and recurring demand for medical gases in line with the Company's defensive and long-term business characteristics.

Meanwhile, in emerging sectors, particularly renewable energy, growth is expected to accelerate further. Government focus on waste-to-energy power plants, bioenergy development, and renewable energy regulatory implementation is driving new project pipelines requiring industrial gas support during both construction and operational phases. This momentum creates medium and long-



menciptakan peluang jangka menengah dan panjang bagi Perseroan untuk memperluas portofolio layanan pada ekosistem energi transisi.

Dalam mencapai target bisnis dan keberlanjutan pada tahun 2026, Direksi menetapkan sejumlah prioritas strategis yang dirumuskan untuk memastikan ekspansi usaha tetap selaras dengan disiplin operasional, profitabilitas, dan prinsip keberlanjutan, yaitu sebagai berikut:

1. Penguatan dan perluasan pangsa pasar ritel (gas kemasan) menjadi salah satu fokus utama. Perseroan akan mendorong akuisisi pelanggan baru sekaligus meningkatkan nilai transaksi pelanggan eksisting melalui penambahan variasi produk dan layanan di jaringan stasiun pengisian yang telah ada. Pendekatan ini diharapkan dapat memperluas basis pelanggan sekaligus meningkatkan pendapatan secara organik dengan risiko yang terkelola.
2. Menjaga keandalan operasional dan optimalisasi aset produksi merupakan prioritas penting dalam mendukung pertumbuhan yang berkelanjutan. Perseroan berfokus pada pemeliharaan stabilitas pabrik serta peningkatan utilitas pabrik yang telah beroperasi, sehingga investasi yang telah dilakukan dapat menghasilkan pengembalian yang optimal dengan tetap mengutamakan aspek keselamatan dan kualitas layanan.
3. Peningkatan efisiensi biaya dan produktivitas organisasi terus menjadi perhatian Direksi. Perseroan melakukan pengendalian biaya penjualan dan SG&A secara disiplin dengan menekan pengeluaran yang bersifat *non-critical* dan *non-value added*, sekaligus memastikan bahwa alokasi sumber daya difokuskan pada aktivitas yang mendukung pertumbuhan dan penciptaan nilai jangka panjang.
4. Pengembangan produk bernilai tambah tinggi, khususnya *mixed gas* dan *specialty gas*, menjadi salah satu pilar pertumbuhan Perseroan. Selain meningkatkan volume penjualan, Perseroan juga mengembangkan aplikasi dan solusi produk baru yang lebih spesifik terhadap kebutuhan pelanggan, sehingga memperkuat posisi Perseroan sebagai mitra strategis industri dan meningkatkan margin usaha.
5. Transformasi proses operasional melalui digitalisasi dan *streamlining* menjadi *key enablers* dalam memperkuat efisiensi dan keberlanjutan. Perseroan terus melakukan sentralisasi dan otomatisasi proses kunci, antara lain melalui implementasi *auto-invoicing*, *cylinder tracking*, *route optimization*, serta berbagai inisiatif digital yang terintegrasi dalam pengelolaan operasional, disertai investasi pada kapabilitas AI dan *data mining*. Pendekatan ini difokuskan pada tiga *value drivers*: 1) Dari sisi keandalan layanan, utilisasi Telemetry IoT dan *cylinder tracking* memberikan visibilitas persediaan secara *real-time*, menurunkan risiko *stockout*, dan mendukung pengisian kembali persediaan secara optimal. 2) Pada aspek efisiensi biaya, *auto-invoicing* telah mencakup sekitar 65% proses dengan efisiensi lebih dari 2.000 jam kerja per bulan, sementara integrasi e-Faktur mencapai sekitar 93% dengan efisiensi tambahan lebih dari 3.400 jam kerja per bulan. 3) Dari sisi pengalaman pelanggan, layanan diperkuat melalui pengiriman *invoice* elektronik, portal pemesanan mandiri, dan *centralized call center*. Inisiatif ini juga memperkuat visibilitas *end-to-end* atas proses distribusi, meningkatkan akurasi data, serta mendukung pengambilan keputusan yang lebih cepat

term opportunities for the Company to expand its service portfolio within the energy transition ecosystem.

To achieve its 2026 business and sustainability targets, the Board of Directors has established the following strategic priorities to ensure expansion remains aligned with operational discipline, profitability, and sustainability principles:

1. Strengthening and expanding retail market share (packaged gas) through new customer acquisition and increased transaction value from existing customers by broadening product and service offerings across the existing filling station network. This approach is expected to expand the customer base while supporting organic revenue growth with manageable risk exposure.
2. Maintaining operational reliability and optimizing production assets are key priorities in supporting sustainable growth. The Company focuses on maintaining plant stability and enhancing the utilization of existing facilities to ensure optimal returns on invested capital, while prioritizing safety and service quality.
3. Enhancing cost efficiency and organizational productivity remains a key focus of the Board of Directors. The Company exercises disciplined control over selling and SG&A expenses by reducing non-critical and non-value-added expenditures, while ensuring that resource allocation is directed toward activities that support growth and long-term value creation.
4. Developing higher value-added products, particularly mixed gas and specialty gas, as a key growth pillar. In addition to increasing sales volumes, the Company will develop new application-based and customer-specific product solutions to strengthen its role as a strategic industrial partner and improve business margins.
5. Advancing operational transformation through digitalization and process streamlining as key enablers of efficiency and sustainability. The Company continues to centralize and automate critical processes through initiatives such as auto-invoicing, cylinder tracking, route optimization, and other integrated digital solutions, supported by ongoing investments in AI capabilities and data mining. This approach is anchored on three key value drivers: 1) From a service reliability perspective, the utilization of IoT telemetry and cylinder tracking provides real-time visibility of inventory levels, reduces stockout risk, and supports optimal replenishment planning. 2) In terms of cost efficiency, auto-invoicing has automated approximately 65% of invoice creation, delivering savings of over 2,000 manhours per month, while e-Faktur integration covers around 93% of invoices, generating additional savings of more than 3,400 manhours per month. 3) From a customer experience standpoint, service delivery is enhanced through electronic invoice dispatch, a self-service ordering portal, and a centralized call center. These initiatives also strengthen end-to-end visibility across the distribution process, improve data accuracy, and enable faster,



dan berbasis informasi. Pada tahun 2026, Perseroan akan mengimplementasikan tahap awal kapabilitas berbasis AI dalam proses operasional, mencakup optimalisasi perencanaan rute distribusi serta pengembangan kanal pemesanan pelanggan, sebagai bagian dari *roadmap* digitalisasi.

Secara keseluruhan, Direksi meyakini bahwa fokus pada 5 (lima) prioritas strategis tersebut akan memungkinkan Perseroan mencapai target bisnis tahun 2026 secara disiplin, sekaligus membangun fondasi pertumbuhan yang sehat, tangguh, dan berkelanjutan.

information-based decision-making. During 2026, the Company plans to bring its first AI-enabled operational capabilities into production, including AI-optimized distribution route planning and an AI-assisted customer ordering channel, as part of the digitalization roadmap.

Overall, the Board of Directors believes that maintaining focus on these 5 (five) strategic priorities will enable the Company to achieve its 2026 targets in a disciplined manner while building a healthy, resilient, and sustainable foundation.

Pandangan atas Implementasi Tata Kelola Keberlanjutan

View on the Implementation of Sustainability Governance

Sepanjang tahun 2025, Direksi secara konsisten menerapkan prinsip Tata Kelola Perusahaan yang Baik (*Good Corporate Governance/ GCG*) sebagai fondasi pengelolaan Perseroan, dengan mengacu pada standar internasional dan ketentuan nasional yang berlaku. Penerapan GCG dilakukan secara menyeluruh dan terintegrasi untuk memastikan kepatuhan, transparansi, pengelolaan risiko, serta perlindungan terhadap keselamatan dan kepentingan para pemangku kepentingan.

Penerapan prinsip GCG tersebut diwujudkan melalui beberapa aspek utama sebagai berikut:

- **Kepatuhan Regulasi**
Direksi memastikan seluruh kegiatan operasional dan investasi Perseroan mematuhi peraturan perundang-undangan yang berlaku, baik nasional maupun sektoral, serta secara proaktif menyesuaikan kebijakan internal terhadap dinamika regulasi.
- **Transparansi dan Pelaporan**
Perseroan menerapkan prinsip keterbukaan melalui pelaporan keuangan dan operasional yang akurat, tepat waktu, dan dapat dipertanggungjawabkan, dengan pengawasan berlapis melalui sistem pengendalian internal dan fungsi audit internal.
- **Manajemen Risiko**
Direksi menerapkan manajemen risiko secara terintegrasi, mencakup identifikasi, evaluasi, mitigasi, dan pemantauan risiko strategis, operasional, keuangan, dan kepatuhan, sebagai bagian dari proses pengambilan keputusan.
- **Keselamatan Kerja dan Sistem K3**
Mengingat karakteristik industri gas industri, Direksi menempatkan keselamatan kerja dan keamanan fasilitas sebagai prioritas utama melalui penerapan standar K3, prosedur operasional, serta pengawasan yang ketat dan berkelanjutan.
- **Perlindungan Pelanggan dan Keamanan Fasilitas**
Direksi memastikan keandalan pasokan, kualitas produk, serta perlindungan pelanggan melalui pengelolaan fasilitas yang aman dan andal, guna menjaga kepercayaan dan keberlanjutan hubungan jangka panjang.

Throughout 2025, the Board of Directors consistently implemented the principles of Good Corporate Governance (GCG) as the foundation of the Company's management, in reference to applicable international standards and national regulations. GCG implementation was carried out comprehensively and in an integrated manner to ensure compliance, transparency, risk management, and the protection of stakeholder interests and safety.

The application of GCG principles was reflected in the following key aspects:

- **Regulatory Compliance**
The Board of Directors ensured that all operational and investment activities complied with prevailing laws and regulations, both national and sectoral, while proactively aligning internal policies with regulatory developments.
- **Transparency and Reporting**
The Company upheld transparency through accurate, timely, and accountable financial and operational reporting, supported by layered oversight through internal control systems and the internal audit function.
- **Risk Management**
The Board of Directors implemented integrated risk management covering the identification, assessment, mitigation, and monitoring of strategic, operational, financial, and compliance risks as part of the decision-making framework.
- **Occupational Health and Safety System**
Given the characteristics of the industrial gas sector, the Board of Directors placed occupational safety and facility security as top priorities through the application of safety standards, operational procedures, and strict and continuous supervision.
- **Customer Protection and Facility Security**
The Board of Directors ensured supply reliability, product quality, and customer protection through the safe and reliable management of facilities, thereby maintaining trust and long-term relationships.



Sebagai penunjang penerapan GCG yang efektif, Perseroan telah menetapkan berbagai pedoman dan kebijakan GCG (*soft structure*) yang menjadi acuan dalam pengambilan keputusan dan pelaksanaan kegiatan usaha, sehingga Perseroan tetap adaptif, patuh, dan responsif terhadap perubahan lingkungan bisnis dan regulasi.

Ke depan, Direksi memandang bahwa aspek keselamatan kerja dan sistem K3 merupakan bagian dari implementasi GCG yang perlu terus diperkuat secara konsisten dan terstruktur. Hal ini didorong oleh karakteristik sektor gas industri yang memiliki tingkat risiko operasional tinggi, serta meningkatnya tuntutan pemangku kepentingan terhadap penerapan standar keselamatan yang setara dengan praktik global. Direksi menegaskan bahwa penguatan K3 tidak hanya berfokus pada kepatuhan terhadap regulasi, tetapi juga pada penerapan standar keselamatan yang mencakup kesiapan peralatan, sistem kerja, dan kompetensi tenaga kerja secara menyeluruh.

Direksi meyakini bahwa penegakan sistem K3 yang kuat akan memberikan dampak strategis yang lebih luas, tidak hanya dalam menurunkan angka kecelakaan kerja, tetapi juga dalam membangun lingkungan kerja yang aman, sehat, dan produktif. Selain melindungi sumber daya manusia dan keberlangsungan operasional, fokus yang kuat pada keselamatan kerja turut meningkatkan kepercayaan pelanggan terhadap keandalan fasilitas dan layanan Perseroan. Pendekatan ini sejalan dengan arah kebijakan dan fokus industri nasional dalam menekan tingkat kecelakaan kerja, sekaligus memperkuat posisi Perseroan sebagai pelaku industri yang bertanggung jawab dan berorientasi pada keberlanjutan.

To support effective GCG implementation, the Company has established various governance guidelines and policies (*soft structure*), which serve as references in decision-making and business implementation. This framework enables the Company to remain adaptive, compliant, and responsive to changes in the business and regulatory environment.

Looking ahead, the Board considers occupational health and safety systems to be a critical component of GCG implementation that must be strengthened consistently and in a structured manner. This priority is driven by the high operational risk profile of the industrial gas sector and increasing stakeholder expectations for safety standards aligned with global practices. The Board emphasizes that strengthening safety systems extends beyond regulatory compliance and encompasses comprehensive readiness of equipment, work systems, and workforce competencies.

The Board believes that strong enforcement of occupational health and safety systems will generate broader strategic impact, including reducing workplace accidents and fostering a safe, healthy, and productive work environment. In addition to protecting human capital and operational continuity, a strong focus on workplace safety enhances customer confidence in the reliability of the Company's facilities and services. This approach aligns with national industry priorities to reduce workplace incidents and reinforces the Company's position as a responsible industry player committed to long-term sustainability.

Perubahan Komposisi Direksi

Changes in the Board of Directors Composition

Berdasarkan hasil keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) pada 13 Juni 2025, terdapat perubahan pada komposisi Direksi Perseroan. Dengan demikian, komposisi Direksi yang menjabat saat ini adalah sebagai berikut:

Based on the resolutions of the Annual General Meeting of Shareholders (AGMS) held on June 13, 2025, changes were made to the composition of the Company's Board of Directors. Thus, the current composition of the Board of Directors is as follows:

Nama Name	Jabatan Position
Direktur Utama President Director	Rachmat Harsono
Wakil Direktur Utama Vice President Director	Imelda Harsono
Wakil Direktur Utama Vice President Director	Ir. Sigit Purwanto
Direktur Director	Budi Susanto
Direktur Director	Andy N. Purwohardono
Direktur Director	Noni Mulianti



Penutup dan Apresiasi Conclusion and Appreciation

Untuk menutup laporan ini, Direksi menyampaikan apresiasi mendalam kepada Dewan Komisaris atas arahan, nasihat, dan pengawasan strategis yang diberikan secara konsisten sepanjang tahun. Peran Dewan Komisaris menjadi landasan penting bagi Direksi dalam menjaga disiplin strategi, tata kelola, serta kesinambungan kinerja Perseroan.

Direksi juga menyampaikan apresiasi kepada seluruh karyawan atas dedikasi, profesionalisme, dan komitmen yang ditunjukkan dalam menjalankan setiap program dan inisiatif Perseroan. Kontribusi seluruh insan Perseroan menjadi faktor kunci yang memungkinkan Perseroan untuk terus mencatatkan kinerja yang solid.

Kepada para pemegang saham, investor, mitra usaha, serta seluruh pemangku kepentingan, Direksi mengucapkan terima kasih atas kepercayaan dan dukungan yang terus diberikan. Kepercayaan tersebut menjadi fondasi penting bagi Perseroan untuk melangkah lebih jauh dalam memperkuat kapabilitas, memperluas peran, dan menciptakan nilai jangka panjang.

To conclude, the Board of Directors extends its appreciation to the Board of Commissioners for their unwavering guidance, constructive advice, and strategic oversight throughout the year. The role of the Board of Commissioners has been instrumental in reinforcing strategic discipline, governance, and the continuity of the Company's performance.

Our sincere gratitude also goes to all employees for their dedication, resilience, and professionalism in carrying forward every program and initiative of the Company. It is through their collective contributions that the Company has been able to sustain solid performance.

To our shareholders, investors, business partners, and all stakeholders, the Board of Directors extends its gratitude for the continued trust and support. This trust remains a fundamental foundation that drives us to continuously enhance our capabilities, broaden our contribution, and deliver sustainable value creation.

Atas nama Direksi
On behalf of the Board of Directors
PT Samator Indo Gas Tbk

Rachmat Harsono
Direktur Utama
President Director







Profil Perusahaan

Company Profile

03





Informasi Umum dan Identitas Perseroan

General Information and Company Identity

[GRI 2-1] [IR-4A]



Nama Perusahaan

Company Name

PT Samator Indo Gas Tbk



Tanggal Pendirian

Date of Establishment

21 September 1971

September 21, 1971



Kode Saham

Ticker Code

AGII



Status dan Bentuk Badan Hukum

Status and Form of Legal Entity

Perseroan Terbatas (PT) dan Perseroan Terbuka

Limited Liability Company (LLC) and Public Company



Produk Usaha

Business Products

- Produksi gas industri | Industrial gas production
- Perdagangan gas industri | Industrial gas trading
- Perdagangan peralatan gas industri
Industrial gas equipment trading
- Instalasi gas industri | Industrial gas installations



Dasar Hukum Pendirian

Legal Basis of Establishment

Akta Pendirian No. 28 tanggal 21 September 1971 yang dibuat di hadapan Soeleman Ardjasmita, S.H., Notaris di Jakarta dan telah mendapatkan pengesahan dari Menteri Kehakiman Republik Indonesia dengan Surat Keputusan No. J.A.5/198/3 tanggal 8 November 1971 dan dicatat dalam Lembaran Berita Negara Republik Indonesia No. 103 tanggal 24 Desember 1971, Tambahan No. 576.

Deed of Establishment No. 28 dated September 21, 1971, which was made before Soeleman Ardjasmita, S.H., Notary in Jakarta, and has been ratified by the Minister of Justice of the Republic of Indonesia under Decree No. J.A.5/198/3 dated November 8, 1971, and was written in the State Gazette No. 103 dated December 24, 1971, Additional No. 576.



Kepemilikan Saham 2025

Share Ownership in 2025

[POJK C.3]

- PT Samator: 35,24%
- Matrix Company Limited: 32,18%
- PT Aneka Mega Energi: 15,00%
- PT Saratoga Investama Sedaya Tbk: 10,00%
- Masyarakat (masing-masing di bawah 5%)
Public (respectively below 5%): 7,58%



Modal Dasar

Authorized Capital

9.200.000.000 lembar saham | shares



Modal Ditempatkan dan Disetor Penuh

Issued and Fully Paid-In Capital

3.066.660.000 lembar saham | shares



Pencatatan Saham

Share Listing

28 September 2016 di Bursa Efek Indonesia

September 28, 2016 on the Indonesia Stock Exchange







Titik Kontak

Contact Point

[POJK C.2] [IR-IE]

Gedung UGM Samator Pendidikan Tower A, Lt. 5-6
 Jl. Dr. Sahardjo No. 83, Manggarai, Tebet
 Jakarta Selatan | South Jakarta 12850

Phone : +6221-83709111
 Fax : +6221-83709111
 Email : corsec@samator.com
 investor.relations@samator.com
 Website : www.samatorgas.com



Jaringan Usaha

Business Network

- 1 Kantor Pusat | Head Office
- 60 Pabrik | Plants
- 103 Filling Stations | Filling Stations
- 3 Entitas Anak Kepemilikan Langsung | Direct Subsidiaries
- 1 Entitas Anak Kepemilikan Tidak Langsung | Indirect Subsidiary



Jumlah Karyawan 2025 | Total Employees in 2025

1,687 orang | employees

Riwayat Singkat Perseroan

The Company at a Glance

Sejarah PT Samator Indo Gas Tbk berawal dari pengembangan industri gas di Indonesia pada awal abad ke-20, ketika perusahaan Belanda membangun dua fasilitas produksi, yaitu pabrik oksigen milik NV WA Hoek Machine en Zuurstof di Jakarta pada tahun 1916 dan pabrik karbon dioksida milik NV Javasche Koelzoor pada tahun 1924. Aktivitas ini kemudian berkembang dan pada 21 September 1971 melembaga dalam bentuk PT Aneka Gas Industri yang resmi beroperasi di bawah Departemen Perindustrian Republik Indonesia.

Modernisasi Perseroan memasuki fase strategis pada tahun 1996 ketika pemerintah Indonesia melepas 40,00% saham PT Aneka Gas Industri kepada Messer Griesheim GmbH, Jerman, dan 10% kepada PT Tira Austenite. Pada tahun 2004, seluruh saham Perseroan diakuisisi oleh keluarga Harsono yang telah berkecimpung di bidang gas industri sejak 1975 melalui pendirian pabrik asetilen di Surabaya. Konsolidasi ini menjadi katalis penguatan fondasi operasional Perseroan dan membuka jalan menuju pertumbuhan berskala nasional.

Selama dua dekade berikutnya, Perseroan mengembangkan portofolio yang semakin terdiversifikasi mencakup gas industri, gas medis, *specialty gas*, *rare gas*, teknologi instalasi gas, dan solusi infrastruktur industri. Keandalan Perseroan tercermin melalui kontribusi strategisnya dalam menjaga ketersediaan oksigen medis selama pandemi Covid-19, ketika permintaan melonjak tajam di berbagai wilayah Indonesia. Respons cepat dan koordinasi yang dijalankan melalui jaringan produksi dan distribusi yang luas menunjukkan kemampuan Perseroan untuk memastikan kontinuitas pasokan dan mendukung kebutuhan nasional. Pengalaman tersebut memperkuat posisi Perseroan sebagai penyedia solusi gas yang andal bagi industri, layanan kesehatan, dan berbagai sektor pengguna lainnya.

The history of PT Samator Indo Gas Tbk is closely intertwined with the early development of the gas industry in Indonesia in the early 20th century, when Dutch enterprises established two production facilities, namely an oxygen plant owned by NV WA Hoek Machine en Zuurstof in Jakarta in 1916 and a carbon dioxide plant owned by NV Javasche Koelzoor in 1924. These pioneering activities later evolved and were institutionalized on September 21, 1971 with the establishment of PT Aneka Gas Industri, which officially commenced operations under the Ministry of Industry of the Republic of Indonesia.

The Company's modernization entered a strategic phase in 1996, when the Government of Indonesia divested 40.00% of the shares of PT Aneka Gas Industri to Messer Griesheim GmbH of Germany and 10% to PT Tira Austenite. In 2004, all shares of the Company were acquired by the Harsono family, who had been active in the industrial gas sector since 1975 through the establishment of an acetylene plant in Surabaya. This consolidation became an important turning point, strengthening the Company's operational foundation and paving the way for growth on a national scale.

Over the following two decades, the Company steadily built a more diversified portfolio encompassing industrial gases, medical gases, specialty gases, rare gases, gas installation technology, and industrial infrastructure solutions. The resilience and reliability of the Company were particularly evident during the Covid-19 pandemic, when the availability of medical oxygen had to be safeguarded amid a sharp surge in demand across many regions of Indonesia. Through swift response and close coordination supported by an extensive production and distribution network, the Company demonstrated the ability to ensure supply continuity and support critical national needs. This period further strengthened the Company's standing as a trusted provider of gas solutions for industry, healthcare services, and a wide range of other user sectors.



Tonggak strategis berikutnya dicapai pada 28 September 2016 melalui pencatatan saham di Bursa Efek Indonesia, yang memperkuat transparansi korporasi serta mendukung ekspansi berkelanjutan. Pada 12 Desember 2022, Perseroan mengadopsi nama PT Samator Indo Gas Tbk sebagai wujud konsolidasi identitas dan penyelarasan strategi dalam grup.

Pada Maret 2023, masuknya Matrix Company Limited yang dikelola CVC Capital Partners sebagai pemegang saham minoritas signifikan menambah ruang akselerasi melalui tata kelola yang lebih kuat, akses jaringan global, dan kemampuan investasi yang lebih besar. Struktur pengendalian tetap pada keluarga Harsono dengan porsi kepemilikan lebih dari 50,00%.

Pada tahun 2024, Perseroan mengoperasikan 57 pabrik dan 103 *filling stations* di 30 provinsi yang membentuk *backbone* pasokan gas nasional. Perseroan memasuki fase ekspansi kapasitas yang lebih agresif pada tahun 2025, melalui beroperasinya 3 (tiga) fasilitas strategis yang terdiri atas *plant on-site* untuk suplai nitrogen secara dedicated kepada salah satu pelanggan kami di Batam dan *liquefaction plant* yang meningkatkan kapasitas gas cair nasional di Batam dan Cikande. Kehadiran fasilitas-fasilitas ini memperkuat keandalan rantai pasok, memperluas penetrasi pasar, dan meningkatkan kesiapan Perseroan dalam memenuhi kebutuhan industri yang berkembang pesat.

Dalam menapaki periode pertumbuhan selanjutnya, Perseroan berfokus pada modernisasi teknologi, digitalisasi operasi, optimalisasi jaringan logistik, serta investasi pada fasilitas berkapasitas tinggi. Perseroan juga mulai memetakan peluang dalam solusi rendah karbon, *specialty gas*, serta potensi pemanfaatan hidrogen yang akan menjadi salah satu elemen penting dalam transisi energi global.

Another significant milestone was achieved on September 28, 2016 with the listing of the Company's shares on the Indonesia Stock Exchange, enhancing corporate transparency and supporting long-term expansion. On December 12, 2022, the Company adopted the name PT Samator Indo Gas Tbk, reflecting the consolidation of its identity and the alignment of its strategy within the Group.

In March 2023, the entry of Matrix Company Limited, managed by CVC Capital Partners, as a significant minority shareholder brought additional momentum through stronger governance, access to a global network, and greater investment capacity. Control of the Company remains with the Harsono family, which continues to hold more than 50.00% of the share ownership.

By 2024, the Company operated 57 plants and 103 filling stations across 30 provinces, forming the backbone of the national gas supply network. In 2025, the Company moved into a more aggressive phase of capacity expansion through the commencement of operations of 3 (three) strategic facilities, consisting of an on-site plant providing dedicated nitrogen supply to one of our customers in Batam and liquefaction plants that enhance national liquid gas capacity in Batam and Cikande. Their presence reinforces supply chain reliability, broadens market reach, and enhances readiness to serve the rapidly growing needs of the industrial sector.

As the Company advances into the next stage of growth, the strategic focus is directed toward technological modernization, the digitalization of operations, the optimization of the logistics network, and sustained investment in high-capacity facilities. In parallel, the Company has begun to chart opportunities in low-carbon solutions, specialty gases, and the potential utilization of hydrogen, which is expected to emerge as one of the defining elements in the global energy transition.



Dengan strategi ekspansi yang berkelanjutan, penguatan kompetensi sumber daya manusia, dan fokus pada inovasi yang relevan dengan tuntutan industri masa depan, Perseroan terus memantapkan posisinya sebagai pemain terdepan di industri gas nasional dan mitra strategis bagi ekosistem industri yang bergerak menuju efisiensi, keberlanjutan, dan energi masa depan.

Guided by a long-term expansion strategy, the continuous strengthening of human capital, and a strong commitment to innovation aligned with the evolving needs of future industries, the Company continues to affirm its position as a leading force in the national gas industry and a trusted partner within an industrial ecosystem that moves toward higher efficiency, sustainability, and the energy of the future.

Informasi Perubahan Nama

Information on Name Change

Pada 12 Desember 2022, Perseroan melakukan perubahan nama dari PT Aneka Gas Industri Tbk menjadi PT Samator Indo Gas Tbk berdasarkan keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) yang telah dituangkan dalam Akta Pernyataan Keputusan RUPSLB No. 13 tertanggal 12 Desember 2022 yang dibuat di hadapan Amelia Jonathan S.H., M.Kn., sebagai pengganti Notaris Ira Sudjono S.H., M.Hum., M.Kn., M.M., M.SI Notaris di Jakarta, serta diterima dan dicatat oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia sesuai dengan No. AHU-0089934.AH.01.02.TAHUN 2022, tentang Persetujuan Perubahan Anggaran dasar PT Samator Indo Gas Tbk, tertanggal 12 Desember 2022.

On December 12, 2022, the Company changed its name from PT Aneka Gas Industri Tbk to PT Samator Indo Gas Tbk through the Extraordinary General Meeting of Shareholders (EGMS) Resolution which has been stated in the Deed of Statement of Resolutions of EGMS No. 13 dated December 12, 2022 made in front of Amelia Jonathan, S.H., M.Kn., substitute for Notary Ira Sudjono S.H., M.Hum., M.Kn., M.M., M.SI Notary in Jakarta, and received by the Ministry of Law and Human Rights of the Republic of Indonesia in accordance with Number AHU-0089934.AH.01.02.TAHUN 2022, concerning Approval of Amendments to the Articles of Association of PT Samator Indo Gas Tbk, dated December 12, 2022.

PT Aneka Gas Industri Tbk > PT Samator Indo Gas Tbk

Alasan Perubahan Nama

Mencerminkan komitmen Perseroan sebagai perusahaan nasional yang berkontribusi bagi pembangunan Indonesia. Perubahan nama ini juga menyelaraskan identitas Perseroan dengan Samator sebagai Entitas Induk, guna memperkuat sinergi dan kepercayaan pemangku kepentingan.

Reason for Name Change

The new name reflects the Company's commitment as a national enterprise that contributes to the development of Indonesia. This name change also aligns the Company's identity with Samator as the Parent Entity, in order to strengthen synergy and the stakeholder trust.

Dasar Hukum Perubahan Nama

Akta Pernyataan Keputusan Rapat Umum Pemegang Saham (RUPS) Luar Biasa No. 13 tertanggal 12 Desember 2022 yang dibuat di hadapan Amelia Jonathan S.H., M.Kn., sebagai pengganti Notaris Ira Sudjono S.H., M.Hum., M.Kn., M.M., M.SI Notaris di Jakarta, serta diterima dan dicatat oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia sesuai dengan No. AHU-0089934.AH.01.02.TAHUN 2022 tentang Persetujuan Perubahan Anggaran Dasar PT Samator Indo Gas Tbk tertanggal 12 Desember 2022.

Legal Basis for Name Change

Deed of Statement of the Extraordinary General Meeting of Shareholders (GMS) Resolution No. 13 dated December 12, 2022, which was made before Amelia Jonathan S.H., M.Kn., as the replacement for Notary Ira Sudjono S.H., M.Hum., M.Kn., M.M., M.SI Notary in Jakarta, and accepted and recorded by the Ministry of Law and Human Rights of the Republic of Indonesia in accordance with No. AHU-0089934.AH.01.02.YEAR 2022 regarding Approval of the Amendment to the Articles of Association of PT Samator Indo Gas Tbk dated December 12, 2022.



Jejak Langkah

Milestones

1916

Sebuah perusahaan Belanda bernama NV WA Hoek Machine en Zuurstof membangun pabrik oksigen di Jakarta, diikuti dengan pembangunan pabrik lainnya di Surabaya dan Bandung.

NV WA Hoek Machine en Zuurstof, a Dutch company, built an oxygen plant in Jakarta and constructed other plants in Surabaya and Bandung.

1924

NV Javasche Koelzoor membangun pabrik CO₂ di Surabaya.

NV Javasche Koelzoor built a CO₂ plant in Surabaya.

1958

Kedua perusahaan tersebut dinasionalisasi oleh pemerintah Indonesia menjadi PN Zatas dan PN Asam Arang.

Both companies were nationalized by the Indonesian government and transformed into PN Zatas and PN Asam Arang.

1971

Kedua perusahaan tersebut kemudian digabung menjadi PT Aneka Gas Industri (Persero) dan berada di bawah Kementerian Perindustrian Republik Indonesia.

Both companies were merged into PT Aneka Gas Industri (Persero) under the Ministry of Industry of the Republic of Indonesia.

1996-2003

Pada tahun 1996, sebagian saham pemerintah di PT Aneka Gas Industri (Persero) dijual kepada Messer Griesheim Gmbh (40%) dan PT Tira Austenite (10%). Selanjutnya, Messer Griesheim Gmbh ("Messer") mengambil alih semua saham pemerintah di PT Aneka Gas Industri, sehingga status Perseroan menjadi Penanaman Modal Asing (PMA). Di tahun 2003, Messer menjual 51% kepemilikan sahamnya ke PT Tira Austenite dan 49% ke Arief Harsono. Status Perseroan menjadi Penanaman Modal Dalam Negeri ("PMDN").

In 1996, a portion of the Government's shares in PT Aneka Gas Industri was sold to Messer Griesheim Gmbh from Germany (40%) and PT Tira Austenite (10%). Subsequently, Messer Griesheim Gmbh increased its ownership portion by acquiring all of the Government's shares in PT Aneka Gas Industri Tbk, resulting in the change of Company's status into Foreign Investment Company. In 2003, Messer sold 51% and 49% of its shares to PT Tira Austenite and Arief Harsono, respectively. The Company's status changed into Domestic Investment Company.

2017-2020

Pada 2017, Perseroan memulai pelaksanaan uji coba aplikasi Telemetry untuk pemantauan pasokan gas secara *real-time* di tangki dan *Asset Tracking System* untuk melacak silinder gas menggunakan sistem *barcoding*. Sejalan dengan penguatan kapabilitas operasional tersebut, Perseroan terus melakukan ekspansi dengan menambah jumlah pabrik dan *filling stations* di berbagai provinsi di Indonesia. Pada 2020, Perseroan telah mengoperasikan 54 pabrik dan 104 *filling stations* di 26 provinsi di Indonesia. Perseroan juga menerbitkan beberapa surat utang seperti seri Obligasi dan seri Sukuk Ijarah Berkelanjutan I dan II Aneka Gas Industri.

In 2017, the Company started the pilot implementation of the Telemetry application for real-time monitoring of gas supply in tanks and Asset Tracking System to track gas cylinders using a barcoding system. In line with the strengthening of these operational capabilities, the Company continued to expand by increasing the number of plants and filling stations across various provinces in Indonesia. By 2020, the Company operated 54 plants and 104 filling stations in 26 provinces in Indonesia. The Company also issued several debt instruments such as Bonds and Shelf Registration Sukuk Ijarah I and II Aneka Gas Industri.

2016

- Melakukan Penawaran Umum Perdana Saham di BEI.
- Hingga tahun ini, Perseroan telah melakukan ekspansi yang cukup pesat dan jumlah pabrik meningkat dari 20 pabrik di 2004 menjadi 50 pabrik di 2016.

- Executed an Initial Public Offering on IDX.
- Up to this year, the Company has rapidly expanded, and the number of plants increased from 20 plants in 2004 to 50 plants in 2016.

2004-2015

Pada tahun 2004, keluarga Harsono membeli seluruh saham PT Tira Austenite di PT Aneka Gas Industri sehingga menguasai 100% saham PT Aneka Gas Industri. Selama periode ini, Perseroan melakukan ekspansi yang cukup pesat yang ditandai dengan meningkatnya jumlah pabrik dan *filling station*.

In 2004, the Harsono Family acquired all of PT Tira Austenite's shares in PT Aneka Gas Industri and conquered 100% of PT Aneka Gas Industri's shares. During this period, the Company expanded rapidly which marked by the increase in number of plants and filling stations.

Pada tahun 2008, Perseroan pertama kali memasuki pasar modal utang melalui penerbitan Obligasi dan Sukuk Ijarah I AGI Tahun 2008.

In 2008, the Company entered the debt capital market for the first time through the issuance of AGI 2008 Bonds and Sukuk Ijarah I.



2021

- Perseroan berperan aktif dalam membantu pemerintah Indonesia menangani kasus Covid-19. Beragam penghargaan dari pemerintah diterima oleh Perseroan sebagai apresiasi atas upaya penyediaan gas oksigen selama pandemi Covid-19.
- The Company has played an active role in assisting the Indonesian government in handling COVID-19 cases. The Company has received various government awards in appreciation of its efforts in providing oxygen during the COVID-19 pandemic.
- Pendiri Grup Samator dan Komisaris Utama Perseroan (2006-2021), Almarhum Bapak Arief Harsono, menerima penghargaan dari Marketeers dalam acara *MarkPlus Conference 2022* dengan nominasi penghargaan "Immortal Marketing Award 2021"
- The Founder of Samator Group and President Commissioner of the Company (2006-2021), the late Mr. Arief Harsono, was honored with a nomination for the "Immortal Marketing Award 2021" from Marketeers at the Mark Plus Conference 2022

2022

- PT Aneka Gas Industri Tbk resmi berganti nama menjadi PT Samator Indo Gas Tbk melalui Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Desember 2022 untuk memperkuat *branding* sebagai bagian dari Samator Group
- PT Aneka Gas Industri Tbk officially changed its name to PT Samator Indo Gas Tbk in December 2022 through the Extraordinary General Meeting of Shareholders (EGMS) to strengthen the Company's branding as part of the Samator Group
- Penandatanganan MoU Program *Net Zero Hub* yang diinisiasi oleh Kamar Dagang dan Industri (Kadin) Indonesia, dalam rangka mensukseskan target pemerintah *Net Zero Emission* untuk tahun 2060
- The signing of MoU *Net Zero Hub* Program which was initiated by the Indonesian Chamber of Commerce and Industry (Kadin) to achieve the government's *Net Zero Emission* target for 2060
- Delapan pabrik Samator diakui sebagai Aset Strategis Nasional oleh pemerintah.
- Eight Samator plants were recognized as National Strategic Assets by the government.

2023

- Matrix Company Limited, sebuah perusahaan investasi induk yang dinasihatkan dan/atau dikelola oleh CVC Capital Partners telah membeli saham minoritas Perseroan.
- Matrix Company Limited, a holding investment company advised and managed by CVC Capital Partners, acquired a significant minority stake in the Company.
- Melakukan Penawaran Umum Obligasi Berkelanjutan III Aneka Gas Industri dan Sukuk Ijarah Berkelanjutan III Aneka Gas Industri (Tahap I)
- Executed Shelf Registration of Bond III and Sukuk Ijarah III of Aneka Gas Industri (Phase I).
- Secara operasional, Perseroan telah melakukan beberapa ekspansi pabrik dan *filling station* di Jawa Tengah, Maluku, Lampung, Sulawesi Tengah, dan Kalimantan Utara.
- Operation-wise, the Company has expanded several plants and filling stations at Central Java, Maluku, Lampung, Central Sulawesi, and North Kalimantan.

2025

Perseroan resmi mengoperasikan 3 (tiga) fasilitas produksi baru yang terdiri dari 1 (satu) On-Site Nitrogen Plant di Batam untuk mendukung kebutuhan pasokan dedicated bagi salah satu pelanggan, serta 2 (dua) unit Liquefaction Plant yang berlokasi di Batam dan Cikande.

The Company commenced the operation of 3 (three) new production facilities, consisting of 1 (one) On-Site Nitrogen Plant in Batam to support dedicated supply for one of its customers, as well as 2 (two) Liquefaction Plants located in Batam and Cikande.

2024

- Full integration pada Sistem ERP untuk mempermudah alur kerja dan operasional
- Full integration with the ERP System to streamline workflows and operations.
- Merenovasi stasiun pengisian di Pekanbaru dan Morowali.
- Renovation of filling stations in Pekanbaru and Morowali.
- Menyelesaikan pembangunan pabrik ASP di Kawasan Industri Terpadu Batang, pabrik hidrogen rendah karbon di Batam dan pabrik asetilen di Sofifi.
- Completion of the ASP plant in the Batang Integrated Industrial Estate, a low-carbon hydrogen plant in Batam, and an acetylene plant in Sofifi.



Visi, Misi, dan Tata Nilai Perseroan

Company Vision, Mission, and Values

[POJK C.1]

Untuk memastikan arah pertumbuhan yang konsisten dan berkelanjutan, Perseroan menetapkan Visi, Misi, dan Tata Nilai sebagai dasar dalam setiap pengambilan keputusan dan pelaksanaan strategi. Melalui landasan tersebut, Perseroan membangun budaya organisasi yang berorientasi pada inovasi, integritas, keselamatan, serta penciptaan nilai jangka panjang bagi seluruh pemangku kepentingan. Visi, misi, dan tata nilai ini menjadi kompas yang menuntun Perseroan dalam memperkuat daya saing, memperluas skala usaha, serta mempersiapkan organisasi untuk menghadapi kebutuhan industri masa depan.

To ensure a consistent and sustainable growth trajectory, the Company has established its Vision, Mission, and Core Values as the foundation for all decision-making and strategic execution. Through this framework, the Company fosters an organizational culture oriented toward innovation, integrity, safety, and the creation of long-term value for all stakeholders. These Vision, Mission, and Core Values serve as a compass that guides the Company in strengthening competitiveness, expanding the scale of its business, and preparing the organization to respond to the evolving needs of future industries.



Visi

Vision

Menjadi Perusahaan yang paling diidamkan, terus bertumbuh dan berkembang dengan mendayagunakan sumber daya alam yang memberikan manfaat bagi kehidupan.

To be the most desirable company that continuously grows and expands by utilizing natural resources that are beneficial for life.



Misi

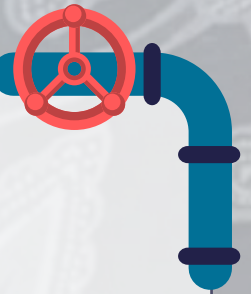
Mission

- **Memberikan yang terbaik bagi para pemangku kepentingan.**
Give the best to the stakeholders.
- **Berintegritas dan berkomitmen terhadap kualitas, *Health & Safety Environment* (HSE), dan Tata Kelola Perusahaan (GCG).**
Having the Integrity and commitment to quality, Health & Safety Environment (HSE), and Good Corporate Governance (GCG).
- **Meningkatkan *Total Customer Solution* (TCS).**
Enhance Total Customer Solution (TCS).
- **Memperluas wilayah usaha dan mengembangkan produk, layanan, serta teknologi.**
Expand the business area coverage and continue to develop products, services, and technologies.



Tata Nilai Perseroan

Corporate Values


A

Akuntabel | Accountable

Memahami dan menjalankan tugas pokok dan fungsi secara bertanggung jawab, meliputi tanggung jawab kepada atasan, rekan kerja, dan diri sendiri.

Understanding and performing one's primary duties with full responsibility, including responsibilities to superiors, co-workers, and oneself.

R

Ketangguhan | Resilient

Memiliki jiwa pantang menyerah dan selalu bangkit ketika menghadapi permasalahan, baik permasalahan kecil maupun permasalahan besar.

Never giving up and constantly rising when faced with challenges and problems, no matter how tough the challenge is.

I

Inovatif | Innovative

Menciptakan peluang untuk perbaikan secara kreatif dengan cara baru dan aktivitas baru yang relevan sesuai dengan perkembangan zaman.

Creating new and creative problem-solving methods while remaining adaptive and dynamic according to recent developments.

E

Wirausaha | Entrepreneurial

Mempunyai visi untuk memajukan Perseroan, mampu menangkap peluang bisnis guna pengembangan, menyusun strategi untuk memenangkan persaingan, mampu menemukan cara untuk meningkatkan profitabilitas secara berkesinambungan.

Having the vision to drive the Company, seize business opportunities, develop strategies to win competitions, and find ways to increase profitability on an ongoing basis.

F

Menikmati Tantangan Itu Menyenangkan | Fun & Fearless

Melihat tantangan sebagai sesuatu untuk dinikmati, menciptakan suasana yang menyenangkan, dengan tetap mengedepankan keberanian dan mempertahankan prinsip dengan teguh.

Enjoying challenges as they come, creating a positive working atmosphere while exemplifying courage and championing core principles.





Peninjauan Visi dan Misi

Review on Vision and Mission

Pada tahun 2025, Dewan Komisaris dan Direksi telah melakukan peninjauan atas Visi dan Misi Perseroan. Visi dan Misi Perseroan dinilai masih relevan dengan lanskap pengembangan bisnis serta kebutuhan industri saat ini.

In 2025, the Board of Commissioners and the Board of Directors conducted a review of the Company's Vision and Mission. The Vision and Mission were deemed to remain relevant to the current business development landscape and the evolving needs of the industry.

Bidang Usaha

Line of Business

[GRI 2-6] [POJK C.1]

Kegiatan Usaha Berdasarkan Anggaran Dasar

Line of Business Based on Articles of Association

Berdasarkan Anggaran Dasar, Perseroan menjalankan kegiatan usaha dengan fokus utama pada produksi, pemasaran, dan penjualan berbagai jenis gas untuk industri serta produk terkait di Indonesia, baik dalam bentuk gas cair maupun gas padat. Untuk mendukung kegiatan usaha utama tersebut, Perseroan juga menjalankan kegiatan penunjang, antara lain menyediakan jasa terkait produk gas yang dihasilkan, seperti memperdagangkan produk gas dari produsen lain kepada pelanggan, termasuk *specialty gas* dan *rare gas*. Selain itu, Perseroan merancang konstruksi dan instalasi peralatan gas, serta menawarkan produk lainnya terkait *healthcare* seperti *nurse call* dan *modular operating theatre*.

Based on the Articles of Association, the Company engages its business activities with a primary focus on the production, marketing, and selling of a wide range of gases for the industry and associated products in Indonesia, both in the form of liquid and solid gases. To support these core activities, the Company also engages in providing supporting services, including services related to the manufactured gas products such as trading gas products from other manufacturers to the Company's customers, including specialty gases and rare gases. In addition, the Company also designs the construction and installation of gas equipment and offers other related healthcare such as nurse call and modular operating theatre.

Pada tahun 2024, Perseroan juga menambahkan Klasifikasi Baku Lapangan Usaha Indonesia (KBLI) 43223, yang mencakup kegiatan instalasi minyak dan gas. Penambahan ini memperluas ruang lingkup kegiatan Perseroan, khususnya dalam layanan konstruksi, pemasangan, dan pengelolaan infrastruktur gas, sehingga mendukung kebutuhan pelanggan di sektor energi dan industri yang terus berkembang.

In 2024, the Company added the Indonesian Standard Business Classification (KBLI) 43223, which covers oil and gas installation activities. This addition expands the scope of the Company's activities, particularly in the construction, installation, and management of gas infrastructure services, thereby supporting the customer's needs in the continually evolving energy and industrial sectors.

Seluruh kegiatan usaha tersebut telah dijalankan oleh Perseroan selama tahun 2025 sesuai dengan ketentuan dalam Anggaran Dasar.

All of these business activities have been carried out by the Company during 2025 in accordance with the provisions of the Articles of Association

Produk dan Jasa

Products and Services

[POJK C.4]

Sebagai perusahaan gas industri terkemuka, Perseroan menyediakan beragam produk dan layanan yang mendukung kebutuhan pelanggan di berbagai sektor. Uraian berikut menjelaskan portofolio produk dan layanan yang menjadi bagian dari kegiatan usaha Perseroan.

As a prominent industrial gas company, the Company delivers a comprehensive range of products and services to meet the requirements of customers across diverse sectors. The following outlines the portfolio of products and services that constitute the Company's core business activities.



Gas Industri

Digunakan secara luas untuk berbagai industri, termasuk medis, metalurgi, energi, dan infrastruktur.

Industrial Gas

Widely used in various industries, including medicine, metallurgy, energy, and infrastructure

Gas Udara Air Gases	Oksigen, Nitrogen, Argon Oxygen, Nitrogen, Argon
Gas Bahan Bakar Fuel Gases	Gas Propana Cair, Gas Alam, Gas Petroleum Cair, Gas Alam Terkompresi (CNG) Liquid Propane Gas, Natural Gas, Liquefied Petroleum Gas, Compressed Natural Gas (CNG)
Gas Campuran Mixed Gases	Campuran sederhana, Campuran Kompleks, Gas CEMS (<i>Continuous Emission Monitoring System</i>) Simple Mixtures, Complex Mixtures, CEMS Gases (<i>Continuous Emission Monitoring System</i>)
Gas Langka Rare Gases	Helium, Neon, Krypton, Xenon Helium, Neon, Krypton, Xenon
Gas Khusus Specialty Gases	Sulfur Heksafluorida, Gas Sterilisasi, Amonia Sulfur Hexafluoride, Sterilization Gas, Ammonia
Gas Sintetis Synthetic Gases	Hidrogen, Asetilen, Karbon Dioksida, Karbon Monoksida, Nitrous Oksida, Sulfur Dioksida Hydrogen, Acetylene, Carbon Dioxide, Carbon Monoxide, Nitrous Oxide, Epoxyethane, Sulfur Dioxide
Oksigen Gas Medis/Gas Respirasi Medical Oxygen Gas/Respiratory Gas	Digunakan untuk berbagai darurat medis maupun terapi jangka panjang, seperti pasien di ruang operasi, ruang ICU, ruang gawat darurat, dan bantuan pertama dalam ambulans Used for various medical emergencies or long-term treatment, such as patients in operating rooms, ICU rooms, emergency rooms, and first aid in ambulances
Gas Medis Dinitrogen Oksida (N ₂ O) Medical Nitrous Oxide (N ₂ O) Gas	Digunakan untuk anestesi, analgesia, dan operasi krio Used for anesthesia, analgesics, and cryosurgery
Gas Medis Udara Medical Air Gas	Digunakan sebagai udara bedah untuk menggerakkan alat pneumatik, seperti peralatan kedokteran gigi Used as surgical air to power pneumatic tools such as dentistry equipment
Gas Medis Nitrogen Medical Nitrogen Gas	Digunakan untuk menggerakkan peralatan bedah pada saat berbagai prosedur Used for powering surgical equipment at various procedures
CO ₂ Medis Medical CO ₂	Digunakan untuk bedah laser Used for laser surgery
Gas Campuran Fungsi Paru Lung Function Mixed Gas	Digunakan untuk pemeriksaan fungsi paru Used for lung function examinations
Gas Kalibrasi untuk Analisis Darah Calibration Gas for Blood Analysis	Digunakan di laboratorium patologi dan biokimia dalam menganalisis contoh darah untuk mendeteksi permasalahan pernapasan dan metabolisme Widely used in pathological and biochemical laboratories in analyzing blood samples to detect respiratory and metabolism problems
Gas Laser Laser Gas	Digunakan untuk pembedahan Used for surgery
Gas Kriopreservasi Cryopreservation Gas	Digunakan untuk mengawetkan bahan biologis dengan memanfaatkan nitrogen cair Used for preserving biological material by using liquid nitrogen



Aplikasi Produk Product Application

Sebagai perusahaan gas industri terkemuka, Perseroan menyediakan beragam produk dan layanan yang mendukung kebutuhan pelanggan di berbagai sektor. Uraian berikut menjelaskan portofolio produk dan layanan yang menjadi bagian dari kegiatan usaha Perseroan.

As a prominent industrial gas company, the Company delivers a comprehensive range of products and services to meet the requirements of customers across diverse sectors. The following outlines the portfolio of products and services that constitute the Company's core business activities.

Industri Pertanian dan Agro Agriculture and Agri-Industry	Industri Makanan dan Minuman Food and Beverage Industry	Elektronik dan Semikonduktor Electronics dan Semiconductors
- Gas Campuran untuk memperpanjang umur buah dan sayuran - Gas Fumigasi - Penyuburan CO₂ dalam rumah kaca - Gas Etilen untuk pematangan buah-buahan - Hidrogenasi dalam oleokimia - <i>Blanketing gas</i> dalam oleokimia - Mixed Gases to prolong fruits and vegetables' lifetime - Fumigation Gas - CO₂ fertilization in greenhouses - Ethylene Gases for fruit ripening - Hydrogenation in oleochemical - Blanketing gas in oleochemical	- Gas Atmosfir Termodifikasi - Gas Atmosfir Terkendali - Karbonasi - <i>Chilling and Cooling</i> - Pembekuan - Modified Atmosphere Gas - Control Atmosphere Gas - Carbonation - Chilling and Cooling - Freezing	- Gas Pembawa - <i>Gas Filling</i> - <i>Gas Sealing</i> - <i>Gas Inert</i> - Carrier Gas - Filling Gas - Sealing Gas - Inert Gas
Kaca Glass	Otomotif, Perkapalan, Pesawat Luar Angkasa, dan Aeronautika Automotive, Shipping, Spacecraft, and Aeronautics	Pertambangan Mining
- <i>Gas Inert</i> - Gas Pelindung - <i>Gas Enrichment</i> - Inert Gas - Protection Gas - Enrichment Gas	- Gas Pengelasan - <i>Gas Cutting</i> - <i>Gas Environmental Calibration</i> - <i>Gas Lifting</i> - <i>Gas Fuel</i> - Welding Gas - Cutting Gas - Environmental Calibration Gas - Lifting Gas - Fuel Gas	- <i>Gas Inert</i> - Gas Pembawa - Gas Spektroskopi - Gas Kombustor - Inert Gas - Carrier Gas - Spectroscope Gas - Combustion Gas
Minyak dan Gas Oil and Gas	Mesin dan Konstruksi Machinery and Construction	Metalurgi Metallurgy
- Jasa Nitrogen - Uji Pembersihan dan Tekanan Nitrogen - Uji Kebocoran Nitrogen dan Helium - Penyewaan Konverter N₂ - Penyewaan Tangki Kontainer ISO - <i>Enhanced Oil Recovery (EOR)</i> dengan CO₂ Cair	- <i>Gas Welding</i> - <i>Gas Inert</i> - <i>Gas Fuel</i> - <i>Gas Cutting</i>	- <i>Gas Inert</i> - Gas Kombustor - <i>Gas Blanketing</i> - <i>Gas Tempering</i> - <i>Gas Hardening</i>



Minyak dan Gas Oil and Gas	Mesin dan Konstruksi Machinery and Construction	Metalurgi Metallurgy
- Nitrogen Services - Nitrogen Purging and Pressurize Test - Nitrogen and Helium Leak Test - N₂ Converter Rental - ISO Container Tank Rental - Enhanced Oil Recovery (EOR) with Liquid CO₂	- Welding Gas - Inert Gas - Fuel Gas - Cutting Gas	- Inert Gas - Combustion Gas - Blanketing Gas - Tempering Gas - Hardening Gas

Pulp dan Paper Pulp and Paper	Gas Khusus Specialty Gas	Medis dan Kesehatan Medical and Health
- Gas Netralisasi pH - Gas Pemutihan - Gas untuk peningkatan nilai COD dan BOD air limbah - pH Neutralization Gas - Bleaching Gas - Gas for the enhancement of COD and BOD levels in wastewater	- Gas Murni: <i>Carrier Gas, Balance Gas, Process Gas, Sterilization Gas</i> - Gas Campuran: <i>Standard Gas, Process Gas, Medical Gas, Electronic Gas</i> - Pure Gases: <i>Carrier Gas, Balance Gas, Process Gas, Sterilization Gas</i> - Mixed Gases: <i>Standard Gas, Process Gas, Medical Gas, Electronic Gas</i>	- Gas Respirasi - Gas Campuran Fungsi Paru-Paru - Gas Kalibrasi Analisis Darah - Gas Laser - Gas Kriopreservasi - Gas Anestesi dan Analgesik - Respiration Gas - Lung Function Mixed Gas - Blood Analyzer Calibration Gas - Laser Gas - Cryopreservation Gas - Anesthesia and Analgesic Gas

Produk Peralatan Gas dan Instalasi Gas Equipment Products and Installation	Produk Lain Other Products
Peralatan Pasokan Medis (MSE), Sistem Gas di Tempat (OGS), Pengelolaan Gas dan Perlengkapan Pemotongan (GHCE), Jasa Instalasi dan Peralatan Pengamanan Medical Supplies and Equipment (MSE), On-site Gas System (OGS), Gas Handling and Cutting Equipment (GHCE), Installation Service and Security Equipment	- Peralatan keselamatan - Jasa pemasangan - Kontainer bersuhu rendah untuk spesimen biologi - Transportasi dan penyimpanan cairan bersuhu rendah - Safety equipment - Installation services - Low temperature container for biological specimens - Transport and storage for low temperature fluids

Proses dan Model Bisnis

Business Process and Model

[IR-4C]

Proses bisnis Perseroan dibangun dengan pendekatan yang terintegrasi guna memastikan penciptaan nilai yang berkelanjutan di seluruh rantai operasional. Aktivitas inti, yang mencakup produksi, distribusi, dan layanan kepada pelanggan, menjadi penggerak utama dalam penyediaan solusi gas industri yang andal dan berdaya saing. Rangkaian aktivitas ini dirancang untuk menghasilkan kualitas produk yang konsisten, menjaga keandalan pasokan, serta memberikan pengalaman layanan yang unggul bagi pelanggan di berbagai sektor.

The Company's business processes are structured through an integrated approach to ensure the creation of sustainable value across the entire operational chain. Core activities, encompassing production, distribution, and customer services, constitute the primary drivers in the delivery of reliable and competitive industrial gas solutions. These activities are designed to ensure consistent product quality, safeguard supply reliability, and deliver a superior service experience to customers across various sectors.



Proses pendukung berperan memperkuat dan menjaga kesinambungan proses inti agar dapat berjalan optimal. Meskipun tidak terlibat langsung dalam pembuatan produk atau penyediaan layanan utama, proses pendukung menjadi sistem penopang strategis bagi efektivitas operasional Perseroan. Proses pendukung tersebut meliputi:

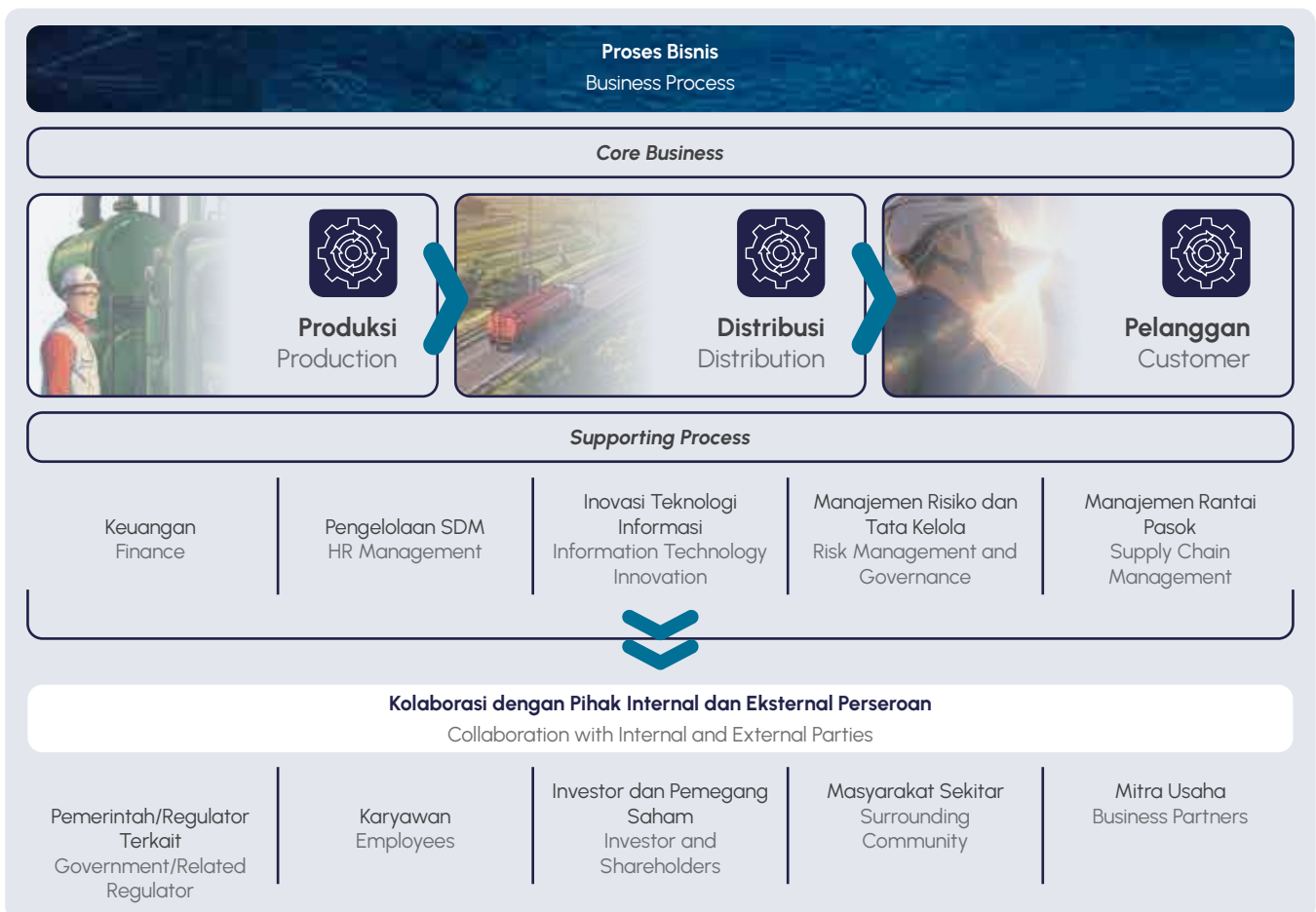
1. Pengelolaan Sumber Daya Manusia (SDM), untuk memastikan ketersediaan tenaga kerja yang kompeten;
2. Pengelolaan Keuangan, untuk mengatur pembiayaan operasional dan investasi strategis;
3. Inovasi dan Teknologi Informasi, untuk mendukung transformasi digital dan efisiensi operasional;
4. Manajemen Risiko dan Tata Kelola, guna memastikan keberlanjutan bisnis dan kepatuhan terhadap regulasi; serta
5. Manajemen Rantai Pasok, untuk menjamin kelancaran distribusi produk kepada pelanggan.

Dalam menjalankan keseluruhan proses bisnis, Perseroan berkolaborasi dengan berbagai pemangku kepentingan, mulai dari pemerintah dan regulator, karyawan, investor dan Pemegang Saham, masyarakat sekitar, hingga mitra usaha. Kolaborasi ini menjadi fondasi penting dalam memperkuat ketahanan operasional, memperluas kapasitas pertumbuhan, dan mendorong terciptanya nilai jangka panjang yang selaras dengan ekspektasi industri dan dinamika pasar global.

Supporting processes reinforce and sustain the effectiveness of the core processes to ensure optimal performance. Although not directly involved in product manufacturing or the provision of principal services, these supporting processes form a strategic backbone for the Company's operational excellence. The supporting processes include:

1. Human Capital Management, to ensure the availability of a competent and capable workforce;
2. Financial Management, to oversee operational funding and strategic investments;
3. Innovation and Information Technology, to support digital transformation and operational efficiency;
4. Risk Management and Corporate Governance, to safeguard business continuity and regulatory compliance; and
5. Supply Chain Management, to ensure the smooth and reliable distribution of products to customers.

In executing its overall business processes, the Company engages in close collaboration with a wide range of stakeholders, including the government and regulators, employees, investors and Shareholders, surrounding communities, and business partners. Such collaboration constitutes a critical foundation for strengthening operational resilience, expanding growth capacity, and fostering the creation of long-term value that is aligned with industry expectations and the dynamics of the global market.



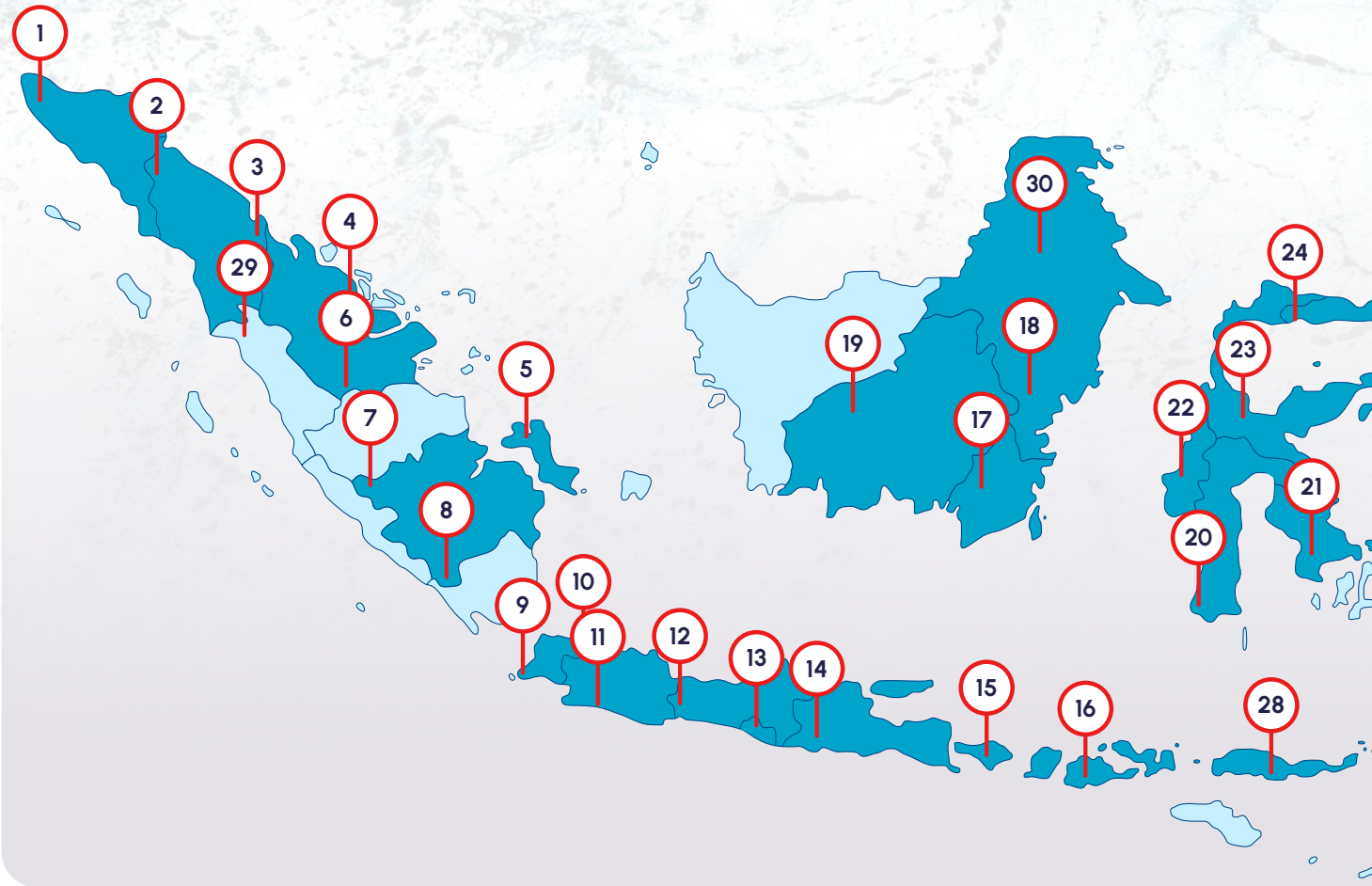




Wilayah Operasional

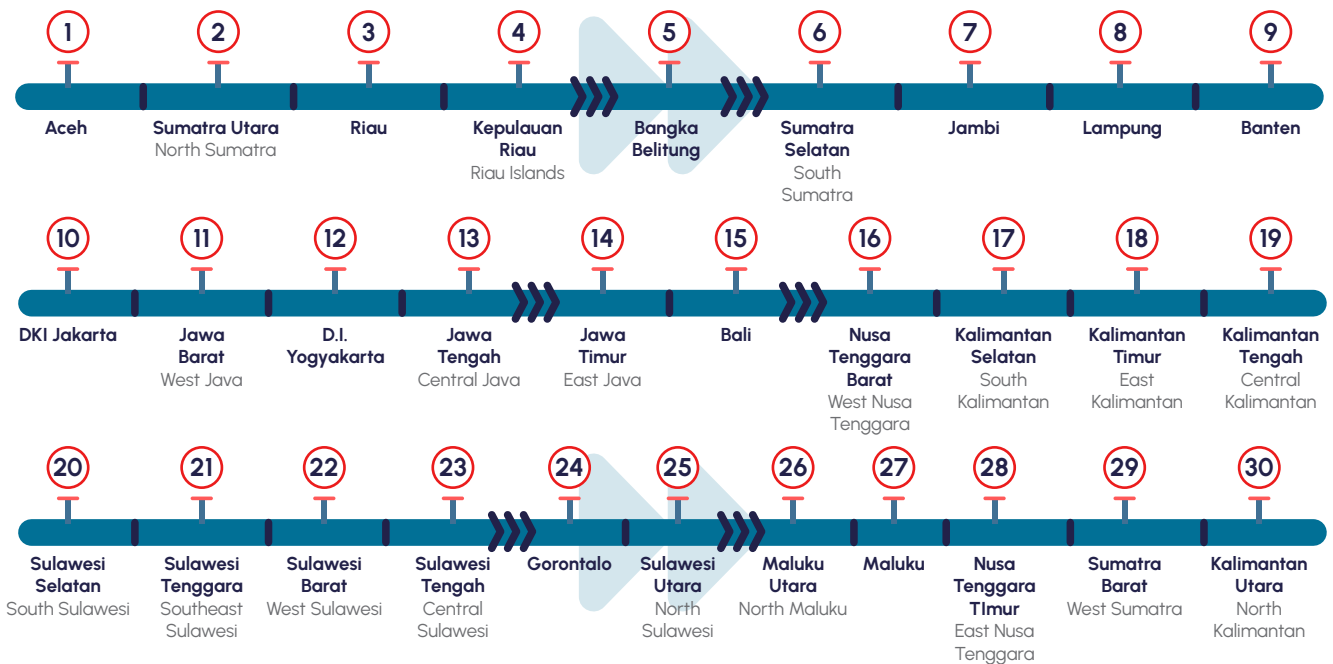
Operational Area

[POJK C.3] [IR-4F]



Jaringan Distribusi

Distribution Network





Total Jaringan Total Network

 **163**

Pabrik
Plants **60**

Stasiun Pengisian
Filling Stations **103**

Provinsi
Provinces **30**

Perubahan Perseroan yang Bersifat Signifikan Significant Changes in the Company

[POJK C.6]

Hingga 31 Desember 2025, Perseroan mencatat terjadinya beberapa perubahan signifikan yang meliputi:

1. Perubahan susunan Dewan Komisaris dan Direksi Perseroan sebagaimana disetujui dalam Rapat Umum Pemegang Saham Tahunan tanggal 13 Juni 2025. Komposisi Dewan Komisaris dan Direksi Perseroan sebelum dan sesudah perubahan dapat dilihat pada uraian Profil Dewan Komisaris dan Direksi.
2. Pengoperasian 3 (tiga) pabrik baru, yaitu *Onsite Nitrogen Plant* di Batam untuk memenuhi kebutuhan salah satu pelanggan secara *dedicated*, serta *Liquefaction Plant* di Batam dan Cikande yang berfungsi untuk menambah kapasitas produksi gas cair Perseroan

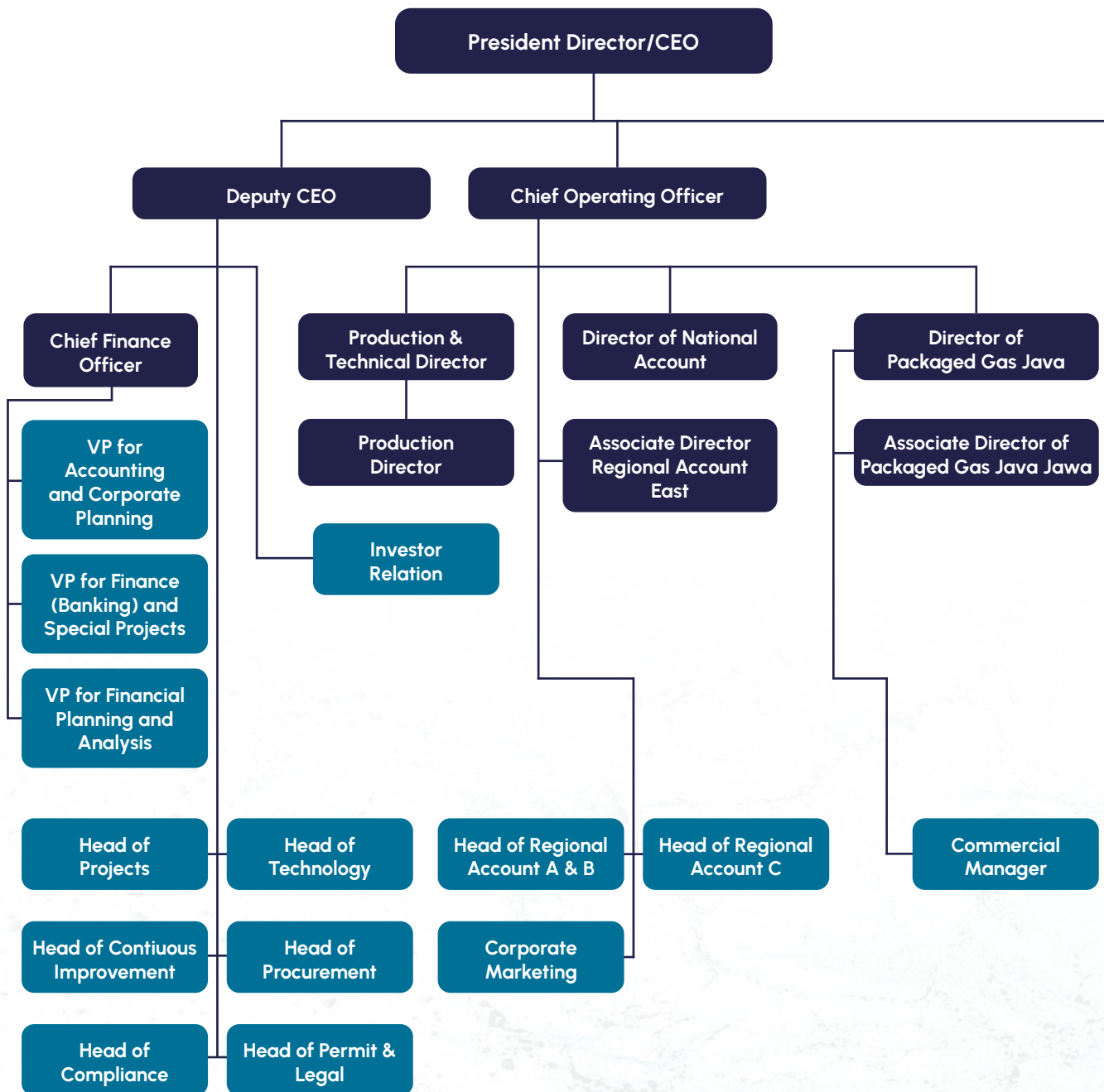
As of December 31, 2025, the Company recorded several significant developments, including:

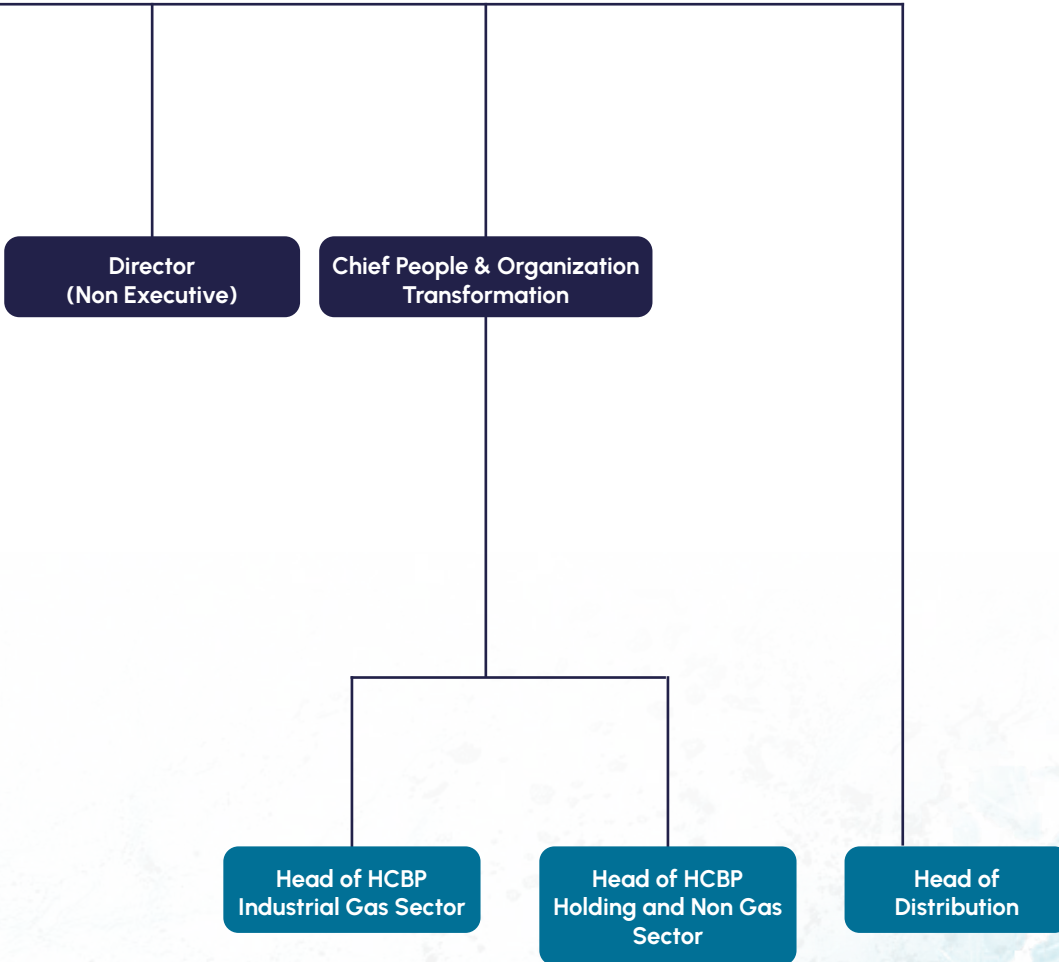
1. Changes in the composition of the Board of Commissioners and the Board of Directors, as approved at the Annual General Meeting of Shareholders held on June 13, 2025. The composition of the Board of Commissioners and the Board of Directors before and after the changes is presented in the Profiles of the Board of Commissioners and the Board of Directors.
2. The commencement of operations of 3 (three) new plants, namely *Onsite Nitrogen Plant* plant to provide dedicated supply to one of the Company's customers and a *Liquefaction Plant* in Batam and Cikande that increased the Company's liquid gas production capacity.



Struktur Organisasi

Organizational Structure







Profil Dewan Komisaris dan Direksi

Board of Commissioners and Board of Directors Profile

Berdasarkan hasil keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) pada 13 Juni 2025, terdapat perubahan pada komposisi Dewan Komisaris dan Direksi Perseroan. RUPST telah memberhentikan dengan hormat anggota Dewan Komisaris dan Direksi sebagai berikut:

Dewan Komisaris

1. Setyo Wahono selaku Wakil Komisaris Utama

Direksi

1. Ferryawan Utomo selaku Wakil Direktur Utama
2. Nini Liemijanto selaku Direktur
3. Octavianus Santoso selaku Direktur
4. Djanarko Tjandra selaku Direktur

RUPST juga mengangkat anggota baru Dewan Komisaris dan Direksi sebagai berikut:

1. Ferryawan Utomo selaku Wakil Komisaris Utama
2. Nini Liemijanto selaku Komisaris
3. Imelda Harsono selaku Wakil Direktur Utama
4. Ir. Sigit Purwanto selaku Wakil Direktur Utama
5. Noni Muliarti selaku Direktur

Sejak 13 Juni 2025 hingga tanggal Laporan Tahunan ini diterbitkan, tidak terdapat perubahan atas komposisi Dewan Komisaris dan Direksi Perseroan. Detail perubahan komposisi Dewan Komisaris dan Direksi sepanjang 2025 adalah sebagai berikut:

Based on the resolutions of the Annual General Meeting of Shareholders (AGMS) held on June 13, 2025, changes were made to the composition of the Company's Board of Commissioners and Board of Directors. The AGMS honorably dismissed the following members:

Board of Commissioners

1. Setyo Wahono as Vice President Commissioner

Board of Directors

1. Ferryawan Utomo as Vice President Director
2. Nini Liemijanto as Director
3. Octavianus Santoso as Director
4. Djanarko Tjandra as Director

The AGMS also appointed the following new members of the Board of Commissioners and Board of Directors:

1. Ferryawan Utomo as Vice President Commissioner
2. Nini Liemijanto as Commissioner
3. Imelda Harsono as Vice President Director
4. Ir. Sigit Purwanto as Vice President Director
5. Noni Muliarti as Director

From June 13, 2025 until the issuance date of this Annual Report, there have been no further changes in the composition of the Company's Board of Commissioners and Board of Directors. The detailed changes in the composition of the Board of Commissioners and Board of Directors throughout 2025 are as follows:

1 Januari-13 Juni 2025 | January 1-June 13, 2025

Dewan Komisaris

Board of Commissioners

Komisaris Utama President Commissioner	Heyzer Harsono
Wakil Komisaris Utama Vice President Commissioner	Rasid Harsono
Wakil Komisaris Utama Vice President Commissioner	Setyo Wahono
Komisaris Commissioner	Michael W.P. Soeryadjaya
Komisaris Commissioner	Atiff Gill Ibrahim
Komisaris Independen Independent Commissioner	Sutanto
Komisaris Independen Independent Commissioner	Robiyanto
Komisaris Independen Independent Commissioner	Hans-Gerd Wienands-Adelsbach

Direksi

Board of Directors

Direktur Utama President Director	Rachmat Harsono
Wakil Direktur Utama Vice President Director	Ferryawan Utomo
Direktur Director	Imelda Harsono
Direktur Director	Nini Liemijanto
Direktur Director	Budi Susanto
Direktur Director	Octavianus Santoso
Direktur Director	Djanarko Tjandra
Direktur Director	Andy N. Purwohardono

13 Juni-31 Desember 2025 | June 13-December 31, 2025

Dewan Komisaris Board of Commissioners	
Komisaris Utama President Commissioner	Heyzer Harsono
Wakil Komisaris Utama Vice President Commissioner	Rasid Harsono
Wakil Komisaris Utama Vice President Commissioner	Ferryawan Utomo
Komisaris Commissioner	Michael W.P. Soeryadjaya
Komisaris Commissioner	Atiff Gill Ibrahim
Komisaris Commissioner	Nini Liemijanto
Komisaris Independen Independent Commissioner	Sutanto
Komisaris Independen Independent Commissioner	Robiyanto
Komisaris Independen Independent Commissioner	Hans-Gerd Wienands-Adelsbach

Direksi Board of Directors	
Direktur Utama President Director	Rachmat Harsono
Wakil Direktur Utama Vice President Director	Imelda Harsono
Wakil Direktur Utama Vice President Director	Ir. Sigit Purwanto
Direktur Director	Budi Susanto
Direktur Director	Andy N. Purwohardono
Direktur Director	Noni Mulianti





Profil Dewan Komisaris

Board of Commissioners Profile



Heyzer Harsono

Komisaris Utama | President Commissioner

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Surabaya

Usia | Age:
67 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Menjabat sebagai Komisaris Utama Perseroan sejak 2021 dan diangkat kembali berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Serving as President Commissioner of the Company since 2021 and reappointed based on the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan Term of Office	2025-2028, periode kedua second term
Riwayat Pendidikan & Sertifikasi Profesional Educational Background & Professional Certification	• Pendidikan Program Pengembangan Eksekutif "Strategic Action Program" di P2EB Universitas Gadjah Mada, Yogyakarta (2015). • Executive Development Program "Strategic Action Program" at P2EB Universitas Gadjah Mada, Yogyakarta (2015). Beliau juga aktif mengikuti konferensi nasional dan internasional di bidang manajemen, gas industri, dan gas medis. He has also actively participated in national and international conferences in the fields of management, industrial gases, and medical gases.
Riwayat Jabatan Career History	• Komisaris PT Samabayu Mandala (2004-2021) • Wakil Komisaris Utama Perseroan (2018-2021) • Direktur Utama PT Aneka Gas Industri Tbk (2006-2018) • Direktur Utama PT Krakatau Samator (2013-2021) • Ketua II Binpres dan Marketing dalam Persatuan Bola Voli Indonesia (PBVSI) (2001-2023) • Commissioner of PT Samabayu Mandala (2004-2021) • Vice President Commissioner of the Company (2018-2021) • President Director of PT Aneka Gas Industri Tbk (2006-2018) • President Director of PT Krakatau Samator (2013-2021) • Vice Chairman II for Development and Marketing of the Indonesian Volleyball Association (PBVSI) (2001-2023)
Rangkap Jabatan Concurrent Positions	• Komisaris Utama PT Samator (sejak 2007), PT Samabayu Mandala dan PT Sandana (sejak 2021) • Komisaris PT Samator Gas Industri (sejak 2005), PT Aneka Mega Energi, dan PT Ruci Gas (sejak 2007) • Direktur Utama PT Arohera (sejak 2012), PT Samator LNG (sejak 2013), dan PT Samator Land (sejak 2021) • Sekretaris Jenderal PBVSI (sejak 2023) • Zonal Vice President representing Southeastern di Asian Volleyball Confederation (AVC) (sejak 2024) • Anggota Komisi Pengembangan FIVB (sejak 2020) • President Commissioner of PT Samator (since 2007), PT Samabayu Mandala, and PT Sandana (since 2021) • Commissioner of PT Samator Gas Industri (since 2005), PT Aneka Mega Energi, and PT Ruci Gas (since 2007) • President Director of PT Arohera (since 2012), PT Samator LNG (since 2013), and PT Samator Land (since 2021) • Secretary General of PBVSI (since 2023) • Zonal Vice President representing Southeastern Asia at the Asian Volleyball Confederation (AVC) (since 2024) • Member of the FIVB Development Commission (since 2020)
Hubungan Afiliasi Affiliation	Memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lain, serta Pemegang Saham Utama dan/atau Pengendali. He is affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.
Kepemilikan Saham Share Ownership	Tidak memiliki saham Perseroan. Does not hold any shares of the Company.



Rasid Harsono

Wakil Komisaris Utama | Vice President Commissioner

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Surabaya

Usia | Age:
65 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Menjabat sebagai Wakil Komisaris Utama sejak 2006 dan diangkat kembali berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Serving as Vice President Commissioner since 2006 and reappointed based on the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan Term of Office	2025-2028, periode keenam sixth term
Riwayat Pendidikan & Sertifikasi Profesional Educational Background & Professional Certification	• Pendidikan Program Pengembangan Eksekutif "Strategic Action Program" di P2EB Universitas Gadjah Mada, Yogyakarta (2015). • Executive Development Program "Strategic Action Program" at P2EB Universitas Gadjah Mada, Yogyakarta (2015).
Riwayat Jabatan Career History	• Komisaris PT Aneka Gas Industri Tbk (2004-2006) • Direktur PT Samator (1992-2007) • Commissioner of PT Aneka Gas Industri Tbk (2004-2006) • Director of PT Samator (1992-2007)
Rangkap Jabatan Concurrent Positions	• Komisaris PT Aneka Mega Energi (sejak 1987), PT Samator Gas Industri (sejak 1997), PT Arohera dan PT Sandana Arohera (sejak 2012), PT Samator LNG (sejak 2013), PT Samabayu Mandala (sejak 2021), PT Samator Land (sejak 2021), PT Satyadhika Bakti Finance (sejak 1996), dan PT Sandana Aneka Medika (sejak 2022) • Wakil Direktur Utama PT Samator (sejak 2007) • Direktur Utama PT Sandana (sejak 2005), PT Samator Pharmaceutical (sejak 2011), PT Samator Wase Gas (sejak 2015), dan PT Sandana Baswara Gas (sejak 2022) • Commissioner of PT Aneka Mega Energi (since 1987), PT Samator Gas Industri (since 1997), PT Arohera and PT Sandana Arohera (since 2012), PT Samator LNG (since 2013), PT Samabayu Mandala (since 2021), PT Samator Land (since 2021), PT Satyadhika Bakti Finance (since 1996), and PT Sandana Aneka Medika (since 2022) • Vice President Director of PT Samator (since 2007) • President Director of PT Sandana (since 2005), PT Samator Pharmaceutical (since 2011), PT Samator Wase Gas (since 2015), and PT Sandana Baswara Gas (since 2022)
Hubungan Afiliasi Affiliation	Memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lain, serta Pemegang Saham Utama dan/atau Pengendali. He is affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.
Kepemilikan Saham Share Ownership	Tidak memiliki saham Perseroan. Does not hold any shares of the Company.



Ferryawan Utomo

Wakil Komisaris Utama | Vice President Commissioner

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Bekasi

Usia | Age:
63 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Menjabat sebagai sebagai Wakil Komisaris Utama Perseroan melalui keputusan para pemegang saham Perseroan dalam RUPS Tahunan yang diselenggarakan pada 13 Juni 2025, berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Serving as Vice President Commissioner of the Company pursuant to the resolutions of the Company's shareholders at the Annual General Meeting of Shareholders held on June 13, 2025, as set forth in the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan 2025-2028, periode pertama | first term
Term of Office

Riwayat Pendidikan & Sertifikasi Profesional Educational Background & Professional Certification

- Pendidikan Program Pengembangan Eksekutif "**Strategic Action Program**" di P2EB Universitas Gadjah Mada, Yogyakarta (2015).
- Pendidikan Magister Manajemen di Institut Pengembangan Wiraswasta Indonesia, Jakarta (1996).
- Pendidikan Sarjana Teknik Mesin di Institut Teknologi Sepuluh November, Surabaya (1986).
- Program Pemantapan Nilai-Nilai Kebangsaan di Kamar Dagang Indonesia-LEMHANNAS RI (2019).
- Executive Development Program "**Strategic Action Program**" at P2EB Universitas Gadjah Mada, Yogyakarta (2015).
- Master of Management at the Indonesian Institute for Entrepreneurship Development, Jakarta (1996).
- Bachelor of Mechanical Engineering at Institut Teknologi Sepuluh November, Surabaya (1986).
- National Values Reinforcement Program at the Indonesian Chamber of Commerce-LEMHANNAS RI (2019).

Riwayat Jabatan Career History

- Komisaris PT Arohera (2024-2025)
- Wakil Direktur Utama dan *Chief Operating Officer* Perseroan (2019-2025)
- Direktur PT Aneka Gas Industri Tbk (2016-2019),
- Direktur PT Krakatau Samator (2013-2021)
- Commissioner of PT Arohera (2024-2025)
- Vice President Director and Chief Operating Officer of the Company (2019-2025)
- Director of PT Aneka Gas Industri Tbk (2016-2019)
- Director of PT Krakatau Samator (2013-2021)

Rangkap Jabatan Concurrent Positions

- Direktur Utama PT Dwi Setia Gas, PT Sandana Adi Prakarsa dan PT Krakatau Samator (sejak 2021), dan PT Samator CNU Teknologi Medika (sejak 2025)
- Direktur PT Samator (sejak 2007)
- Direktur PT Sandana Multigas (sejak 2025)
- Anggota Komite Produsen di Asosiasi Gas Industri Indonesia (sejak 2024)
- President Director of PT Dwi Setia Gas, PT Sandana Adi Prakarsa, and PT Krakatau Samator (since 2021), and PT Samator CNU Teknologi Medika (since 2025)
- Director of PT Samator (since 2007)
- Director of PT Sandana Multigas (since 2025)
- Member of the Producers Committee of the Indonesian Industrial Gas Association (since 2024)

Hubungan Afiliasi Affiliation

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi, namun terafiliasi dengan Pemegang Saham Utama dan/atau Pengendali.
He is not affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.

Kepemilikan Saham 21.400 lembar saham (0,007%)
Share Ownership 21,400 shares (0.007%)



Michael W.P. Soeryadjaya

Komisaris | Commissioner

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Jakarta

Usia | Age:
40 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Menjabat sebagai Komisaris Perseroan sejak tahun 2023 dan diangkat kembali berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Serving as Commissioner of the Company since 2023 and reappointed based on the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan Term of Office	2025-2028, periode kedua second term
Riwayat Pendidikan & Sertifikasi Profesional Educational Background & Professional Certification	Bachelor of Arts in Business Administration dari Pepperdine University, Los Angeles, California, Amerika Serikat (2008). Bachelor of Arts in Business Administration from Pepperdine University, Los Angeles, California, United States (2008).
Riwayat Jabatan Career History	• Direktur PT Alamtri Resources Indonesia Tbk (dahulu bernama PT Adaro Energy Indonesia Tbk) (2022-2025) • Direktur PT Merdeka Copper Gold Tbk (2014-2022) • Komisaris PT Provident Investasi Bersama Tbk (dahulu bernama PT Provident Agro Tbk) (2015-2020) • Direktur PT Saratoga Investama Sedaya Tbk (2013-2015) • Director of PT Alamtri Resources Indonesia Tbk (formerly PT Adaro Energy Indonesia Tbk) (2022-2025) • Director of PT Merdeka Copper Gold Tbk (2014-2022) • Commissioner of PT Provident Investasi Bersama Tbk (formerly PT Provident Agro Tbk) (2015-2020) • Director of PT Saratoga Investama Sedaya Tbk (2013-2015)
Rangkap Jabatan Concurrent Positions	• Komisaris PT Alamtri Minerals Indonesia Tbk (dahulu bernama PT Adaro Minerals Indonesia Tbk) (sejak Juni 2025) • Komisaris PT Merdeka Battery Materials Tbk (sejak 2023) • Presiden Direktur PT Saratoga Investama Sedaya Tbk (sejak 2015) • Commissioner of PT Alamtri Minerals Indonesia Tbk (formerly PT Adaro Minerals Indonesia Tbk) (since June 2025) • Commissioner of PT Merdeka Battery Materials Tbk (since 2023) • President Director of PT Saratoga Investama Sedaya Tbk (since 2015)
Hubungan Afiliasi Affiliation	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi serta Pemegang Saham Utama dan/atau Pengendali. He is not affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.
Kepemilikan Saham Share Ownership	Tidak memiliki saham Perseroan. Does not hold any shares of the Company.



Atiff Gill Ibrahim

Komisaris | Commissioner

Kewarganegaraan | Nationality:
Inggris | British

Domisili | Domicile:
Singapura

Usia | Age:
51 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Menjabat sebagai Komisaris Perseroan sejak tahun 2023 dan diangkat kembali berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 25 Juni 2025.

Serving as Commissioner of the Company since 2023 and reappointed based on the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 25, 2025.

Periode Jabatan
Term of Office

2025-2028, periode kedua | second period

Riwayat Pendidikan & Sertifikasi Profesional
Educational Background & Professional Certification

- **Postgraduate Diploma (PG Dip) in Management** dari Oxford University, London, Inggris (1997).
- **Bachelor of Science (BSc Hons) in Management** dari London University, London, Inggris (1995).
- **Postgraduate Diploma (PG Dip) in Management** from Oxford University, London, United Kingdom (1997).
- **Bachelor of Science (BSc Hons) in Management** from London University, London, United Kingdom (1995).

Riwayat Jabatan
Career History

- Komisaris PT Mulia Boga Raya Tbk (2020-2025)
- Komisaris PT Garudafood Putra Putri Jaya Tbk (2019-2022)
- Komisaris PT Softex (2016-2020)
- Komisaris PT MAP Aktif Adiperkasa (2015-2021)
- *Chief Executive Officer* (China & Taiwan) Lacoste (2013-2014)
- *North Asia President (Greater China & Japan)* Williamson-Dickie Manufacturing Co. Ltd. (2008-2013)
- *Executive Vice-President & Chief Operating Officer* Metersbonwe (2006-2008)
- *Senior Manager* Kurt Salmon Associates (2000-2006)
- *Business Development Manager* Kingfisher Asia Pacific Limited (1998-2000)
- *Kingfisher Management Development Scheme* (KMDS) (1995-1998).
- Commissioner of PT Mulia Boga Raya Tbk (2020-2025)
- Commissioner of PT Garudafood Putra Putri Jaya Tbk (2019-2022)
- Commissioner of PT Softex (2016-2020)
- Commissioner of PT MAP Aktif Adiperkasa (2015-2021)
- *Chief Executive Officer* (China and Taiwan), Lacoste (2013-2014)
- *North Asia President (Greater China and Japan)*, Williamson-Dickie Manufacturing Co. Ltd. (2008-2013)
- *Executive Vice President and Chief Operating Officer*, Metersbonwe (2006-2008)
- *Senior Manager*, Kurt Salmon Associates (2000-2006)
- *Business Development Manager*, Kingfisher Asia Pacific Limited (1998-2000)
- *Kingfisher Management Development Scheme* (KMDS) (1995-1998)

Rangkap Jabatan
Concurrent Positions

- Direktur PT Siloam International Hospital Tbk (sejak 2016)
- *Partner* CVC Capital (Asia Pacific) (sejak 2014)
- Director of PT Siloam International Hospital Tbk (since 2016)
- *Partner* of CVC Capital (Asia Pacific) (since 2014)

Hubungan Afiliasi
Affiliation

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi, namun terafiliasi dengan Pemegang Saham Utama dan/atau Pengendali.
He is not affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.

Kepemilikan Saham
Share Ownership

Tidak memiliki saham Perseroan.
Does not hold any shares of the Company.



Nini Liemijanto

Komisaris | Commissioner

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Surabaya

Usia | Age:
57 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Diangkat sebagai Komisaris Perseroan melalui keputusan para pemegang saham Perseroan dalam RUPS Tahunan yang diselenggarakan pada 13 Juni 2025, berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Appointed as Commissioner of the Company pursuant to the resolutions of the Company's shareholders at the Annual General Meeting of Shareholders held on June 13, 2025, as set forth in the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan Term of Office	2025-2028, periode pertama first term	
Riwayat Pendidikan & Sertifikasi Profesional Educational Background & Professional Certification	• Master of Business Administration dari Universitas Gadjah Mada, Yogyakarta (2012). • Pendidikan Program Profesi Akuntan di Universitas Surabaya, Surabaya (2005). • Sarjana Ekonomi dari Fakultas Ekonomi dan Bisnis, Universitas Surabaya, Surabaya (1991). • Program Konsolidasi Nilai Nasional Kadin Indonesia di LEMHANNAS RI (2019).	
	Sertifikasi Profesional • <i>Certified Financial Modelling (CFM) Master Class</i> (2014) • <i>Certified Management Accountant (CMA)</i> (2021) • <i>Certified Environmental & Sustainability Analyst (CESA)</i> (2023) • <i>Certified Business Valuation (CBV), Certified Enterprise Risk Analyst (CERA) and Certification in Audit Committee Practices (CACP)</i> (2024)	Professional Certifications • <i>Certified Financial Modelling (CFM) Master Class</i> (2014) • <i>Certified Management Accountant (CMA)</i> (2021) • <i>Certified Environmental & Sustainability Analyst (CESA)</i> (2023) • <i>Certified Business Valuation (CBV), Certified Enterprise Risk Analyst (CERA) and Certification in Audit Committee Practices (CACP)</i> (2024)
Riwayat Jabatan Career History	• Direktur PT Samator Gas Industri (2005-2025) • Direktur Keuangan PT Samator Indo Gas Tbk (2015-2025) • Wakil Direktur Keuangan PT Samator (2011-2015) • <i>General Manager</i> Keuangan PT Samator (2001-2011) • Director of PT Samator Gas Industri (2005-2025) • Finance Director of PT Samator Indo Gas Tbk (2015-2025) • Vice Finance Director of PT Samator (2011-2015) • General Manager of Finance of PT Samator (2001-2011)	
Rangkap Jabatan Concurrent Positions	• Komisaris PT Samator Gas Industri (sejak 2025) • Direktur PT Aneka Mega Energi (sejak 2023) • Commissioner of PT Samator Gas Industri (since 2025) • Director of PT Aneka Mega Energi (since 2023)	
Hubungan Afiliasi Affiliation	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi, namun terafiliasi dengan Pemegang Saham Utama dan/atau Pengendali. She is not affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.	
Kepemilikan Saham Share Ownership	152.000 lembar saham (0,005%) 152,000 shares (0.005%)	



Sutanto

Komisaris Independen | Independent Commissioner

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Jakarta

Usia | Age:
62 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Menjabat sebagai Komisaris Independen Perseroan sejak tahun 2023 dan diangkat kembali berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Serving as Independent Commissioner of the Company since 2023 and reappointed based on the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan Term of Office

2025–2028, periode kedua | second term

Riwayat Pendidikan & Sertifikasi Profesional Educational Background & Professional Certification

- Program Doktor (S3) di bidang Hukum di Universitas 17 Agustus 1945 (UNTAG), Surabaya (2025–sekarang).
- Magister Hukum dari Universitas Kadiiri, Kediri (2025).
- Sarjana Hukum dari Universitas Proklamasi 45, Yogyakarta (1999).
- Program Pendidikan Reguler Angkatan (PPRA) di LEMHANNAS RI (2015).
- Sekolah Pimpinan Kepolisian (Sespimpol) (2004).
- International Law Enforcement Academy (ILEA) di Bangkok, Thailand (2002).
- Perguruan Tinggi Ilmu Kepolisian (1995).
- Akademi Kepolisian (1988).

- Doctoral Program (PhD) in Law at Universitas 17 Agustus 1945 (UNTAG), Surabaya (2025–present).
- Master of Law from Universitas Kadiiri, Kediri (2025).
- Bachelor of Law from Universitas Proklamasi 45, Yogyakarta (1999).
- Regular Education Program (PPRA) at LEMHANNAS RI (2015).
- Police Leadership School (Sespimpol) (2004).
- International Law Enforcement Academy (ILEA) in Bangkok, Thailand (2002).
- Police Science College (1995).
- Police Academy (1988).

Sertifikasi Profesional

- Qualified Risk Governance Professional (QRGP) (2024)

Professional Certification

- Qualified Risk Governance Professional (QRGP) (2024)

Riwayat Jabatan Career History

- Staf Khusus Kepala BIN (2021–2024)
- Wakil Kepala Badan Sandi dan Siber Negara (BSSN) (2021–2022)
- Deputi VIII Badan Intelijen Negara (BIN) (2020–2021)
- Staf Ahli Kementerian Hukum dan Hak Asasi (Kemenkumham) Badan Intelijen Negara (BIN) (2018–2020)
- Kepala Pelaksana Harian Badan Koordinasi Pemberantasan Uang Palsu (Kalakhar Botasupal) (2018–2020)
- Direktur 35 Badan Intelijen Nasional (BIN) (2015–2018)
- Direktur Intelkam Polda Metro Jaya (2013–2015)
- Kepala Biro Operasi Kepolisian Daerah Maluku (2011–2013)
- Kepala Kepolisian Resor Bangka Kepolisian Daerah Bangka Belitung (2007–2008), Direktur Intelkam Polda Babel (2008–2010)

- Special Staff to the Head of the National Intelligence Agency (BIN) (2021–2024)
- Deputy Head of the National Cyber and Crypto Agency (BSSN) (2021–2022)
- Deputy VIII, State Intelligence Agency (BIN) (2020–2021)
- Expert Staff at the Ministry of Law and Human Rights, State Intelligence Agency (BIN) (2018–2020)
- Acting Head of the Coordinating Body for Counterfeit Currency Eradication (Kalakhar Botasupal) (2018–2020)
- Director 35, State Intelligence Agency (BIN) (2015–2018)
- Director of Intelligence and Security, Metro Jaya Regional Police (2013–2015)
- Head of Operations Bureau, Maluku Regional Police (2011–2013)
- Chief of Bangka Resort Police, Bangka Belitung Regional Police (2007–2008), and Director of Intelligence and Security, Bangka Belitung Regional Police (2008–2010)

Rangkap Jabatan Concurrent Positions

- Anggota Dewan Pengawas PT PERURI (sejak 2019)
- Majelis Wali Amanat Universitas Sebelas Maret (sejak 2024)

- Member of the Board of Supervisors of PT PERURI (since 2019)
- Member of the Board of Trustees of Universitas Sebelas Maret (since 2024)

Hubungan Afiliasi Affiliation

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi serta Pemegang Saham Utama dan/atau Pengendali.
He is not affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.

Kepemilikan Saham Share Ownership

Tidak memiliki saham Perseroan.
Does not hold any shares of the Company.



Robiyanto

Komisaris Independen | Independent Commissioner

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Semarang

Usia | Age:
49 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Menjabat sebagai Komisaris Independen Perseroan sejak tahun 2022 dan diangkat kembali berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Serving as Independent Commissioner of the Company since 2022 and reappointed based on the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan Term of Office	2025–2028, periode kedua second term	
Riwayat Pendidikan & Sertifikasi Profesional Educational Background & Professional Certification	• Doktor di bidang Ilmu Lingkungan dari Universitas Katolik Soegijapranata, Semarang (2021). • Doktor di bidang Manajemen Keuangan dari Universitas Diponegoro, Semarang (2015). • Magister Manajemen dari Universitas Diponegoro, Semarang (2000). • Sarjana Ekonomi dari Universitas Kristen Satya Wacana, Salatiga (1998). • Doctorate in Environmental Science from Universitas Katolik Soegijapranata, Semarang (2021). • Doctorate in Financial Management from Universitas Diponegoro, Semarang (2015). • Master of Management from Universitas Diponegoro, Semarang (2000). • Bachelor of Economics from Universitas Kristen Satya Wacana, Salatiga (1998).	
	Sertifikasi Profesional • Certified Securities Analyst (CSA) • Certified Sustainability Reporting Specialist (CSRS) • Certified Risk Professional (CRP) • Certification in Audit Committee Practices (CACP).	Professional Certification • Certified Securities Analyst (CSA) • Certified Sustainability Reporting Specialist (CSRS) • Certified Risk Professional (CRP) • Certification in Audit Committee Practices (CACP).
Riwayat Jabatan Career History	• Komite Audit PT Samator Indo Gas Tbk (2021–2022) • Direktur Investasi Dana Pensiun Satya Wacana (2019–2021) • Strategic Planning Samator Group (2007–2018) • Audit Committee of PT Samator Indo Gas Tbk (2021–2022) • Director of Investment, Satya Wacana Pension Fund (2019–2021) • Strategic Planning of Samator Group (2007–2018)	
Rangkap Jabatan Concurrent Positions	• Ketua Komite Audit PT Samator Indo Gas Tbk (sejak 2022) • Anggota Komite Audit PT Polytama Propindo (sejak 2020) • Komisaris PT Nusantara Sawit Sejahtera Tbk (sejak 2021) • Komisaris Independen PT Samuel Sekuritas Indonesia (sejak 2021) • Komisaris Independen PT Goshen Anugerah Sejahtera (sejak 2025) • Dosen Luar Biasa program Magister Manajemen Universitas Diponegoro dan Magister Akuntansi Universitas Katolik Soegijapranata serta Dosen pada Fakultas Ekonomika dan Bisnis, Universitas Kristen Satya Wacana • Chairman of the Audit Committee of PT Samator Indo Gas Tbk (since 2022) • Member of the Audit Committee of PT Polytama Propindo (since 2020) • Commissioner of PT Nusantara Sawit Sejahtera Tbk (since 2021) • Independent Commissioner of PT Samuel Sekuritas Indonesia (since 2021) • Independent Commissioner of PT Goshen Anugerah Sejahtera (since 2025) • Adjunct Lecturer at the Master of Management Program, Universitas Diponegoro, and the Master of Accounting Program, Universitas Katolik Soegijapranata, as well as Lecturer at the Faculty of Economics and Business, Universitas Kristen Satya Wacana	
Hubungan Afiliasi Affiliation	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi serta Pemegang Saham Utama dan/atau Pengendali. He is not affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.	
Kepemilikan Saham Share Ownership	Tidak memiliki saham Perseroan. Does not hold any shares of the Company.	



Hans-Gerd Wienands-Adelsbach

Komisaris Independen | Independent Commissioner

Kewarganegaraan | Nationality:
Jerman | German

Domisili | Domicile:
Jerman | Germany

Usia | Age:
58 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Menjabat sebagai Komisaris Perseroan sejak tahun 2023 dan diangkat kembali berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 25 Juni 2025.

Serving as Commissioner of the Company since 2023 and reappointed based on the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 25, 2025.

Periode Jabatan
Term of Office 2025-2028, periode kedua | second term

Riwayat Pendidikan & Sertifikasi Profesional
Educational Background & Professional Certification

- Assessor Training and Exam untuk German Law di Cologne, Jerman (1997).
- Ph.D. di bidang German Law dari University of Cologne, Jerman (1995).
- Studies of German Law di University of Cologne, Jerman (1994).
- Service with the German Tax Authority, Dual Studies of German Tax Law di Nordkirchen, Jerman (1990).
- Military Service di Oldenburg, Jerman (1987).
- Assessor Training and Exam for German Law in Cologne, Germany (1997).
- Ph.D. in German Law from the University of Cologne, Germany (1995).
- Studies of German Law at the University of Cologne, Germany (1994).
- Service with the German Tax Authority, Dual Studies of German Tax Law in Nordkirchen, Germany (1990).
- Military Service in Oldenburg, Germany (1987).

Riwayat Jabatan
Career History

- Chairman of the Advisory Board Messer Industries (2019-2022)
- Chief Financial Officer Messer Group (2004-2018)
- Partner (Lawyer & Tax Consultant) Freshfields Bruckhaus Deringer (1996-2004)

Rangkap Jabatan
Concurrent Positions

- Managing Director di Bitburger Holding (sejak 2019)
- Managing Director at Bitburger Holding (since 2019)

Hubungan Afiliasi
Affiliation

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi serta Pemegang Saham Utama dan/atau Pengendali.
He is not affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.

Kepemilikan Saham
Share Ownership

Tidak memiliki saham Perseroan.
Does not hold any shares of the Company.



Profil Direksi

Board of Directors Profile



Rachmat Harsono

Direktur Utama | President Director

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Jakarta

Usia | Age:
45 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Menjabat sebagai Direktur Utama Perseroan sejak 2018 dan diangkat kembali berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Serving as President Director of the Company since 2018 and reappointed based on the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan
Term of Office

2025-2028, periode ketiga | third term

Riwayat Pendidikan & Sertifikasi

- Executive Master of Business Administration Belt and Road dari People Bank of China School of Finance (PBSCSF), Tsinghua University, China (2024).
- Program 28th Kankeiren ASEAN Management dari Kansai Economic Federation (2017).
- Program Pendidikan Reguler (PPRA) LIII dari LEMHANNAS RI (2015).
- Master of Business Administration dari University of Chicago Booth School of Business, Chicago, Amerika Serikat (2011).
- Bachelor of Science dari Marquette University, Wisconsin, Amerika Serikat (2003).

- Executive Master of Business Administration Belt and Road from the People Bank of China School of Finance (PBSCSF), Tsinghua University, China (2024).
- 28th Kankeiren ASEAN Management Program from Kansai Economic Federation (2017).
- Regular Education Program (PPRA) LIII from LEMHANNAS RI (2015).
- Master of Business Administration from the University of Chicago Booth School of Business, Chicago, United States (2011).
- Bachelor of Science from Marquette University, Wisconsin, United States (2003).

Riwayat Jabatan

Career History

- Executive Vice President PT Samator (2006-2021)
- Direktur PT Aneka Gas Industri (2004-2006)
- Wakil Direktur Utama PT Aneka Gas Industri (2006-2018)

- Executive Vice President of PT Samator (2006-2021)
- Director of PT Aneka Gas Industri (2004-2006)
- Vice President Director of PT Aneka Gas Industri (2006-2018)

Rangkap Jabatan

Concurrent Positions

- Direktur Utama & Chief Executive Officer PT Samator (sejak 2021)
- Direktur Utama PT Samator Gas Industri (sejak 2005), dan PT Ruci Gas (sejak 2007)
- Komisaris Utama PT Aneka Mega Energi (sejak 2021)
- Wakil Komisaris Utama PT Krakatau Samator (sejak 2021)
- Ketua Umum Asosiasi Gas Industri Indonesia (sejak 2021)
- Dewan Direksi International Oxygen Manufacturers Association (IOMA) (sejak 2025)
- Wakil Ketua Umum Bidang Pengembangan Industri Strategis Kamar Dagang Indonesia (KADIN) (sejak 2024)
- Wakil Ketua Bidang Industri Manufaktur Asosiasi Pengusaha Indonesia (APINDO) (sejak 2023)
- Konsul Kehormatan Republik Slowakia di Surabaya (sejak 2021)
- Ketua DPD Ikatan Keluarga Alumni LEMHANNAS (IKAL) Provinsi Jawa Timur (2022-2027)
- Ketua B3 Dewan Pimpinan Pusat Organisasi Angkatan Darat (DPP Organda) (2022-2026)
- Ketua Umum PERSADA BUMI (Organisasi Kepemudaan Majelis Pandita Buddha Maitreya Indonesia) (sejak 2017)
- Wakil Ketua Umum Persatuan Umat Buddha Indonesia (PERMABUDHI) (2022-2026)
- Bendahara IKAL Strategic Center (sejak 2020)
- Anggota Entrepreneurship Advisory Board (EAB) di Universitas Surabaya (sejak 2020)

- President Director and Chief Executive Officer of PT Samator (since 2021)
- President Director of PT Samator Gas Industri (since 2005) and PT Ruci Gas (since 2007)
- President Commissioner of PT Aneka Mega Energi (since 2021)
- Vice President Commissioner of PT Krakatau Samator (since 2021)
- Chairman of the Indonesian Industrial Gas Association (Asosiasi Gas Industri Indonesia) (since 2021)
- Member of the Board of Directors of the International Oxygen Manufacturers Association (IOMA) (since 2025)
- Vice Chairman for Strategic Industry Development, Indonesian Chamber of Commerce and Industry (KADIN) (since 2024)
- Vice Chairman for Manufacturing Industry, Indonesian Employers Association (APINDO) (since 2023)
- Honorary Consul of the Slovak Republic in Surabaya (since 2021)
- Chairman of the East Java Regional Board of the LEMHANNAS Alumni Association (IKAL) (2022-2027)
- Chairman of B3 of the Central Executive Board of the Indonesian Army Association (DPP Organda) (2022-2026)
- Chairman of PERSADA BUMI (Youth Organization of the Indonesian Maitreya Buddhist Council) (since 2017)
- Vice Chairman of the Indonesian Buddhist Association (PERMABUDHI) (2022-2026)
- Treasurer of the IKAL Strategic Center (since 2020)
- Member of the Entrepreneurship Advisory Board (EAB) of Universitas Surabaya (since 2020)

Hubungan Afiliasi

Affiliation

Memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lain, serta Pemegang Saham Utama dan/atau Perseroan.

He is affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.

Kepemilikan Saham

Share Ownership

Tidak memiliki saham Perseroan.
Does not hold any shares of the Company.



Imelda Mulyani Harsono

Wakil Direktur Utama | Vice President Director

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Surabaya

Usia | Age:
43 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Diangkat sebagai Wakil Direktur Utama Perseroan melalui keputusan para pemegang saham Perseroan dalam RUPS Tahunan yang diselenggarakan pada 13 Juni 2025, berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Appointed as Vice President Director of the Company pursuant to the resolutions of the Company's shareholders at the Annual General Meeting of Shareholders held on June 13, 2025, as set forth in the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan
Term of Office

2025-2028, periode pertama | first term

Riwayat Pendidikan & Sertifikasi Profesional

Educational Background & Professional Certification

- **The Program of Negotiation, YPO Negotiation and Leadership** dari Harvard Law School (2025)
- **Executive Program Owner/President Management** dari Harvard Business School, Boston, Massachusetts, Amerika Serikat (2019-2021).
- **Master of Commercial Law** dari University of Edinburgh, Edinburgh, Skotlandia (2010).
- **Master of Management** dari Universitas Pelita Harapan, Jakarta (2007).
- **Bachelor of Arts** dari National University of Singapore, Singapura (2003).

Beliau juga pernah dianugerahi penghargaan sebagai salah satu dari "99 Most Inspiring Women 2019" oleh Globe Asia, dan "Top 10 Most Influential Businesswomen in Indonesia 2018" oleh Indonesia Tatler.

- **The Program of Negotiation, YPO Negotiation and Leadership** from Harvard Law School (2025)
- **Executive Program Owner/President Management** from Harvard Business School, Boston, Massachusetts, United States (2019-2021).
- **Master of Commercial Law** from the University of Edinburgh, Edinburgh, Scotland (2010).
- **Master of Management** from Pelita Harapan University, Jakarta (2007).
- **Bachelor of Arts** from the National University of Singapore, Singapore (2003).

She has also received recognition as one of the "99 Most Inspiring Women 2019" by Globe Asia and "Top 10 Most Influential Businesswomen in Indonesia 2018" by Indonesia Tatler.

Riwayat Jabatan

Career History

- Direktur PT Samator (2015-2021)
- *Chapter President Entrepreneurs' Organization (EO) Indonesia East Chapter* (2018-2019)
- *Direktur Legal, Technology, Compliance & Risk Management Perseroan* (2006-2025)
- Komisaris PT Aneka Gas Industri (2004-2006)
- *Head of Procurement Samator Group* (2003-2012)
- *Director of PT Samator* (2015-2021)
- *Chapter President, Entrepreneurs' Organization (EO) Indonesia East Chapter* (2018-2019)
- *Director of Legal, Technology, Compliance and Risk Management of the Company* (2006-2025)
- *Commissioner of PT Aneka Gas Industri* (2004-2006)
- *Head of Procurement, Samator Group* (2003-2012)

Rangkap Jabatan

Concurrent Positions

- Direktur Utama PT Aneka Mega Energi dan PT Samabayu Mandala (sejak 2021)
- Wakil Direktur Utama PT Samator (sejak 2021)
- Direktur PT Samator Gas Industri (sejak 2010)
- Komisaris PT Sandana (sejak 2018)
- President Director of PT Aneka Mega Energi and PT Samabayu Mandala (since 2021)
- Vice President Director of PT Samator (since 2021)
- Director of PT Samator Gas Industri (since 2010)
- Commissioner of PT Sandana (since 2018)

Hubungan Afiliasi

Affiliation

Memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lain, serta Pemegang Saham Utama dan/atau Pengendali.
She is affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.

Kepemilikan Saham

Share Ownership

Tidak memiliki saham Perseroan.
Does not hold any shares of the Company.



Sigit Purwanto

Wakil Direktur Utama | Vice President Director

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Jakarta

Usia | Age:
52 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Diangkat sebagai Wakil Direktur Utama Perseroan melalui keputusan para pemegang saham Perseroan dalam RUPS Tahunan yang diselenggarakan pada 13 Juni 2025, berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Appointed as Vice President Director of the Company pursuant to the resolutions of the Company's shareholders at the Annual General Meeting of Shareholders held on June 13, 2025, as set forth in the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan Term of Office	2025-2028, periode pertama first term
Riwayat Pendidikan & Sertifikasi Profesional Educational Background & Professional Certification	• Global Talent Circle dari The Linde Group Management Program, Munich, Jerman (2011). • Financial Management dari Prasetya Mulya Business School, Jakarta (2003). • Plant Operation and Design Course dari University of Surrey dan The BOC Group, Inggris (2001). • Sarjana Teknik Kimia dari Institut Teknologi Bandung, Bandung (1996). • Global Talent Circle from The Linde Group Management Program, Munich, Germany (2011). • Financial Management from Prasetya Mulya Business School, Jakarta (2003). • Plant Operation and Design Course from the University of Surrey and The BOC Group, United Kingdom (2001). • Bachelor of Chemical Engineering from Institut Teknologi Bandung, Bandung (1996).
Riwayat Jabatan Career History	• Direktur PT Samator Indo Gas Tbk (2024-2025) • <i>Country Head</i> di PT Hempel Indonesia (2020-2024) • <i>Head of Commercial for Energy Segment</i> Hempel Indonesia, Malaysia and Singapore (2022-2024) • <i>Head of Operation</i> (2007-2009), <i>Head of Strategic Marketing</i> (2009-2012), <i>Head of Sales</i> (2014-2015), <i>Head of On-site Account Management</i> (2015-2016), <i>Head of Sales and Marketing</i> (2017-2020) di PT Linde Indonesia • Director of PT Samator Indo Gas Tbk (2024-2025) • Country Head of PT Hempel Indonesia (2020-2024) • Head of Commercial for the Energy Segment, Hempel Indonesia, Malaysia, and Singapore (2022-2024) • Head of Operation (2007-2009), Head of Strategic Marketing (2009-2012), Head of Sales (2014-2015), Head of On-Site Account Management (2015-2016), and Head of Sales and Marketing (2017-2020) at PT Linde Indonesia
Rangkap Jabatan Concurrent Positions	Tidak memiliki rangkap jabatan sebagai anggota Direksi, Dewan Komisaris, atau jabatan lain, baik di Perseroan ataupun institusi lainnya. Does not hold concurrent positions as a member of the Board of Directors, Board of Commissioners, or any other position within the Company or in any other institution.
Hubungan Afiliasi Affiliation	Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lain, serta Pemegang Saham Utama dan/atau Pengendali. He is not affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.
Kepemilikan Saham Share Ownership	350.900 lembar saham (0,011%) 350,900 shares (0.011%)



Budi Susanto

Direktur | Director

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Surabaya

Usia | Age:
59 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Menjabat sebagai Direktur Perseroan sejak 2015 dan diangkat kembali berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025. Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Serving as Director of the Company since 2015 and reappointed based on the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan
Term of Office 2025-2028, periode keempat | fourth term

Riwayat Pendidikan & Sertifikasi Profesional
Educational Background & Professional Certification

- Pendidikan Strategic Action Program di P2EB Universitas Gadjah Mada, Yogyakarta (2015).
- Sarjana Teknik Mesin dari Institut Teknologi Sepuluh November, Surabaya (1985).
- Pendidikan Pemantapan Nilai-Nilai Kebangsaan bagi *Entrepreneurs Organization* Angkatan II dari LEMHANNAS RI (2018).
- Program Pemantapan Nilai-Nilai Kebangsaan untuk Kamar Dagang Indonesia dari LEMHANNAS RI (2019).
- Strategic Action Program at P2EB Universitas Gadjah Mada, Yogyakarta (2015).
- Bachelor of Mechanical Engineering from Institut Teknologi Sepuluh November, Surabaya (1985).
- National Values Reinforcement Program for *Entrepreneurs Organization*, Batch II from LEMHANNAS RI (2018).
- National Values Reinforcement Program for the Indonesian Chamber of Commerce and Industry from LEMHANNAS RI (2019).

Riwayat Jabatan
Career History

- Direktur PT Samabayu Mandala (2021-2025)
- Direktur PT Samator (2013-2015)
- General Manager PT Aneka Gas Industri (2004-2013)
- Director of PT Samabayu Mandala (2021-2025)
- Director of PT Samator (2013-2015)
- General Manager of PT Aneka Gas Industri (2004-2013)

Rangkap Jabatan
Concurrent Positions

Tidak memiliki rangkap jabatan sebagai anggota Direksi, Dewan Komisaris, atau jabatan lain, baik di Perseroan ataupun institusi lainnya.
Does not hold concurrent positions as a member of the Board of Directors, Board of Commissioners, or any other position within the Company or in any other institution.

Hubungan Afiliasi
Affiliation

Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lain, serta Pemegang Saham Utama dan/atau Pengendali.
He is not affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.

Kepemilikan Saham
Share Ownership

84.600 lembar saham (0.003%)
84,600 shares (0.003%)



Andy Purwohardono

Direktur | Director

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Singapura | Singapore

Usia | Age:
57 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Menjabat sebagai Direktur Perseroan sejak 2023 dan diangkat kembali berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Serving as Director of the Company since 2023 and reappointed based on the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

Periode Jabatan Term of Office	2025-2028, periode kedua second term
Riwayat Pendidikan & Sertifikasi Profesional Educational Background & Professional Certification	• Sarjana Sains dari Oregon State University, Corvallis, Oregon, Amerika Serikat (1991) • Magister Administrasi Bisnis dari The University of Texas, San Antonio, Texas, Amerika Serikat (1993) • Bachelor of Science from Oregon State University, Corvallis, Oregon, United States (1991) • Master of Business Administration from The University of Texas, San Antonio, Texas, United States (1993)
Riwayat Jabatan Career History	• Komisaris PT MAP Active Adiperkasa Tbk (2020-2023) • Direktur PT Link Net Tbk (2013-2022) • Direktur PT Softex Indonesia (2016-2020) • Direktur PT MAP Adi Perkasa Tbk (2015-2020) • Direktur PT Matahari Department Store Tbk (2014-2017) • <i>President Director and Head of Investment Banking</i> PT Morgan Stanley Asia Indonesia (2009-2013) • Commissioner of PT MAP Active Adiperkasa Tbk (2020-2023) • Director of PT Link Net Tbk (2013-2022) • Director of PT Softex Indonesia (2016-2020) • Director of PT MAP Adi Perkasa Tbk (2015-2020) • Director of PT Matahari Department Store Tbk (2014-2017) • President Director and Head of Investment Banking of PT Morgan Stanley Asia Indonesia (2009-2013)
Rangkap Jabatan Concurrent Positions	• <i>Partner</i> di CVC Asia Pacific (Singapore) Pte Ltd (sejak 2020) • Komisaris PT Siloam International Hospitals Tbk (sejak 2016) dan PT Soho Global Health Tbk (sejak 2021) • Partner at CVC Asia Pacific (Singapore) Pte. Ltd. (since 2020) • Commissioner of PT Siloam International Hospitals Tbk (since 2016) and PT Soho Global Health Tbk (since 2021)
Hubungan Afiliasi Affiliation	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi, namun terafiliasi dengan Pemegang Saham Utama dan/atau Pengendali. He is not affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.
Kepemilikan Saham Share Ownership	Tidak memiliki saham Perseroan Does not own shares of the Company



Noni Mulianti

Direktur | Director

Kewarganegaraan | Nationality:
Indonesia

Domisili | Domicile:
Jakarta

Usia | Age:
46 Tahun | Years

Dasar Hukum Pengangkatan

Legal Basis of Appointment:

Diangkat sebagai Direktur Perseroan melalui keputusan para pemegang saham Perseroan dalam RUPS Tahunan yang diselenggarakan pada 13 Juni 2025, berdasarkan Akta Pernyataan Keputusan Berita Acara Rapat Umum Pemegang Saham Tahunan PT Samator Indo Gas Tbk No. 29 tertanggal 13 Juni 2025, yang dibuat di hadapan Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, dan telah memperoleh surat pemberitahuan dari Menteri Hukum dan HAM Republik Indonesia No. AHU-AH.01.09-0302865 tertanggal 22 Juni 2025.

Appointed as Director of the Company pursuant to the resolutions of the Company's shareholders at the Annual General Meeting of Shareholders held on June 13, 2025, as set forth in the Deed of the Resolutions of the Annual General Meeting of Shareholders of PT Samator Indo Gas Tbk No. 29 dated on June 13, 2025, drawn up before Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, and having obtained a notification letter from the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0302865 dated on June 22, 2025.

**Periode Jabatan
Term of Office** 2025-2028, periode pertama | first term

**Riwayat Pendidikan &
Sertifikasi Profesional
Educational
Background &
Professional
Certification**

- **Pendidikan Magister Manajemen** dari Universitas Pelita Harapan, Jakarta (2007).
- **Pendidikan Sarjana Komputer** dari Universitas Bina Nusantara, Jakarta (2002).
- **Master of Management** from Universitas Pelita Harapan, Jakarta (2007).
- **Bachelor of Computer Science** from Universitas Bina Nusantara, Jakarta (2002).

**Riwayat Jabatan
Career History**

- *Associate Director (2022-2025), General Manager Commercial (2016-2022) dan Manager Corporate National (2011-2016) Perseroan*
- *Regional Country East Europe & East Asia PT Indofood CBP Sukses Makmur Tbk, Divisi Eksport (2009-2011)*
- *National Key Account, Modern Market PT Indobiscuit Mandiri Makmur (2004-2009)*
- *Associate Director (2022-2025), General Manager Commercial (2016-2022), and National Corporate Manager (2011-2016) of the Company*
- *Regional Country East Europe and East Asia, Export Division of PT Indofood CBP Sukses Makmur Tbk (2009-2011)*
- *National Key Account, Modern Market, PT Indobiscuit Mandiri Makmur (2004-2009)*

**Rangkap Jabatan
Concurrent Positions** Tidak memiliki rangkap jabatan sebagai anggota Direksi, Dewan Komisaris, atau jabatan lain, baik di Perseroan ataupun institusi lainnya.
Does not hold concurrent positions as a member of the Board of Directors, Board of Commissioners, or any other position within the Company or in any other institution.

**Hubungan Afiliasi
Affiliation** Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya, dan Pemegang Saham Utama dan/atau Pengendali.
He is not affiliated with members of the Board of Directors and the Board of Commissioners, as well as with the Main and/or Controlling Shareholders.

**Kepemilikan Saham
Share Ownership** 98.200 lembar saham (0.003%)
98,200 shares (0.003%)





Informasi Pemegang Saham

Shareholders Information

[POJK C.3]

Berikut merupakan komposisi pemegang saham Perseroan per 1 Januari 2025 dan 31 Desember 2025. The composition of the Company's shareholders as of January 1, 2025 and December 31, 2025 is presented as follows.

Nama Pemegang Saham Shareholders name	Per 1 Januari 2025 As of January 1, 2025		Per 31 Desember 2025 As of December 31, 2025	
	Jumlah saham (lembar) Number of shares	Kepemilikan Ownership (%)	Jumlah saham (lembar) Number of shares	Kepemilikan Ownership (%)
Pemegang saham yang memiliki 5% (lima persen) atau lebih saham Shareholders with 5% (five percent) share ownership or more				
1 PT Samator	1,080,693,020	35.24%	1,080,693,020	35,24%
2 Matrix Company Limited	998,181,820	32.55%	986,967,780	32,18%
3 PT Aneka Mega Energi	459,999,000	15.00%	459,999,000	15.00%
4 PT Saratoga Investama Sedaya Tbk	306,666,000	10.00%	306,666,000	10.00%
Pemegang saham yang masing-masing memiliki kurang dari 5% (lima persen) saham Shareholders with 5% (five percent) share ownership or less				
5 Masyarakat Public	221,120,160	7.21%	232,334,200	7,58%
Total	3,066,660,000	100.00%	3,066,660,000	100.00%

Tabel Kepemilikan Saham oleh Dewan Komisaris dan Direksi

Table of Shareholding by the Board of Commissioners and Board of Directors

Nama Pemegang Saham Shareholders name	Per 1 Januari 2025 As of January 1, 2025		Per 31 Desember 2025 As of December 31, 2025	
	Jumlah saham (lembar) Number of shares	Kepemilikan Ownership (%)	Jumlah saham (lembar) Number of shares	Kepemilikan Ownership (%)
1 Heyzer Harsono Komisaris Utama President Commissioner	0	0.00%	0	0.00%
2 Rasid Harsono Wakil Komisaris Utama Vice President Commissioner	0	0.00%	0	0.00%
3 Ferryawan Utomo Wakil Komisaris Utama Vice President Commissioner	0	0.00%	211,400	0.007%
4 Michael W.P. Soeryadjaya Komisaris Commissioner	0	0.00%	0	0.00%
5 Atiff Ibrahim Gill Komisaris Commissioner	0	0.00%	0	0.00%
6 Nini Liemijanto Komisaris Commissioner	25,200	0.00%	152,000	0.005%
7 Sutanto Komisaris Independen Independent Commissioner	0	0.00%	0	0.00%
8 Robiyanto Komisaris Independen Independent Commissioner	0	0.00%	0	0.00%
9 Hans-Gerd Wienands Komisaris Independen Independent Commissioner	0	0.00%	0	0.00%
10 Rachmat Harsono Direktur Utama President Director	0	0.00%	0	0.00%
11 Ir. Sigit Purwanto Wakil Direktur Utama Vice President Director	0	0.00%	350,900	0.011%
12 Imelda Mulyani Harsono Wakil Direktur Utama Vice President Director	0	0.00%	0	0.00%



Nama Pemegang Saham Shareholders name	Per 1 Januari 2025 As of January 1, 2025		Per 31 Desember 2025 As of December 31, 2025	
	Jumlah saham (lembar) Number of shares	Kepemilikan Ownership (%)	Jumlah saham (lembar) Number of shares	Kepemilikan Ownership (%)
13 Budi Susanto Direktur Director	0	0.00%	84,600	0.003%
14 Andy Purwohardono Direktur Director	0	0.00%	0	0.00%
15 Noni Muliandi Direktur Director	13,600	0.00%	98,200	0.003%
Total	38,800	0.00%	897,100	0.029%

Tabel Kepemilikan Saham berdasarkan Kelompok Pemegang Saham Table of Share Ownership by Group of Shareholders

Nama Pemegang Saham Shareholders' name	Per 1 Januari 2025 As of January 1, 2025			Per 31 Desember 2025 As of December 31, 2025		
	Jumlah pemegang saham Number of shareholders	Jumlah saham (lembar) Number of shares	Kepemilikan Ownership (%)	Jumlah pemegang saham Number of shareholders	Jumlah saham (lembar) Number of shares	Kepemilikan Ownership (%)
Kepemilikan Lokal Local ownership						
1 Individu Individual	4,430	125,796,491	4.10%	6,180	164,366,991	5.36%
Institusi Institution						
2 Perseroan Terbatas Limited Liability Company	12	1,850,901,989	60.36%	24	1,851,324,789	60.37%
3 Dana Pensiun Pension funds	7	3,732,100	0.12%	6	1,915,300	0.06%
4 Asuransi Insurance	8	8,655,400	0.28%	6	5,942,600	0.19%
5 Reksadana Mutual funds	4	29,220,000	0.95%	8	10,867,300	0.35%
6 Yayasan Foundation	2	986,500	0.03%	2	1,111,100	0.04%
Subtotal	4,463	2,019,292,480	65.85%	6,226	2,035,528,080	66.38%
Kepemilikan Asing Foreign ownership						
7 Individu Individual	9	6,625,300	0.22%	9	5,364,500	0.17%
8 Institusi Institution	19	1,040,742,220	33.94%	28	1,025,767,420	33.45%
Subtotal	28	1,047,367,520	34.15%	37	1,031,131,920	33.62%
TOTAL	4,491	3,066,660,000	100.00%	6,263	3,066,660,000	100.00%

Kepemilikan Saham Tidak Langsung oleh Dewan Komisaris dan Direksi Indirect Share Ownership by the Board of Commissioners and Board of Directors

Per 31 Desember 2025, tidak terdapat anggota Dewan Komisaris dan Direksi yang memiliki saham secara tidak langsung di Perseroan.

As of December 31, 2025, no Board of Commissioners and Board of Directors members have indirect share ownership in the Company.

Informasi Mengenai Pemegang Saham Utama dan Pengendali Information on Main and Controlling Shareholders

Per 31 Desember 2025, Pemegang Saham Utama Perseroan adalah PT Samator dengan kepemilikan 35,24%. Selain itu, PT Aneka Mega Energi, yang merupakan bagian dari Grup Samator, memiliki 15,00% saham. Secara keseluruhan, Grup Samator menguasai 50,24% saham Perseroan. Dengan kepemilikan ini, Grup Samator memiliki pengaruh dalam pengambilan keputusan strategis dan berperan sebagai Pemegang Saham pengendali.

As of December 31, 2025, the Majority Shareholder is PT Samator, with 35.24% ownership. In addition, PT Aneka Mega Energi, which is part of the Samator Group, owns 15.00% of the shares. Overall, Samator Group holds a 50.24% stake in the Company. With this ownership, Samator Group has significant influence over strategic decision-making and acts as the Controlling Shareholder.

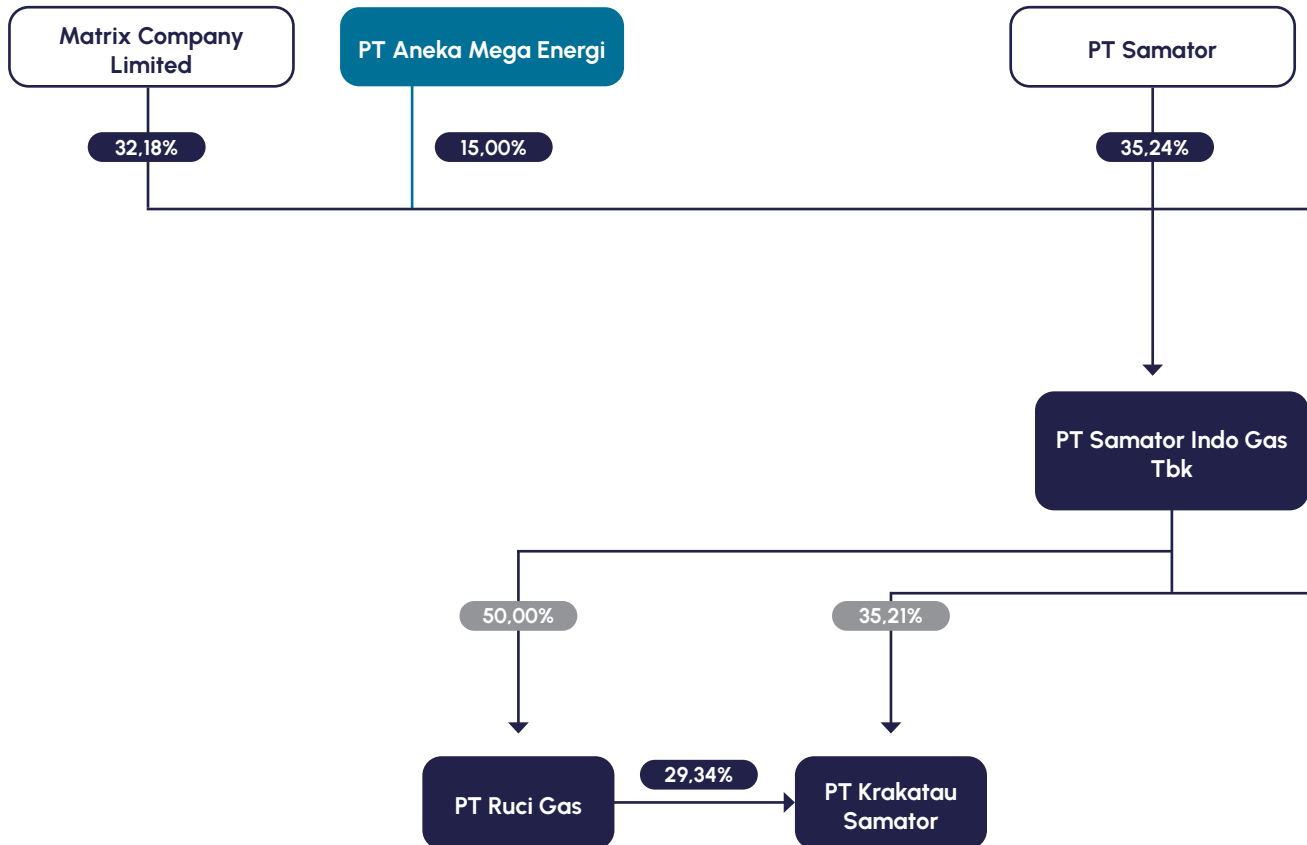


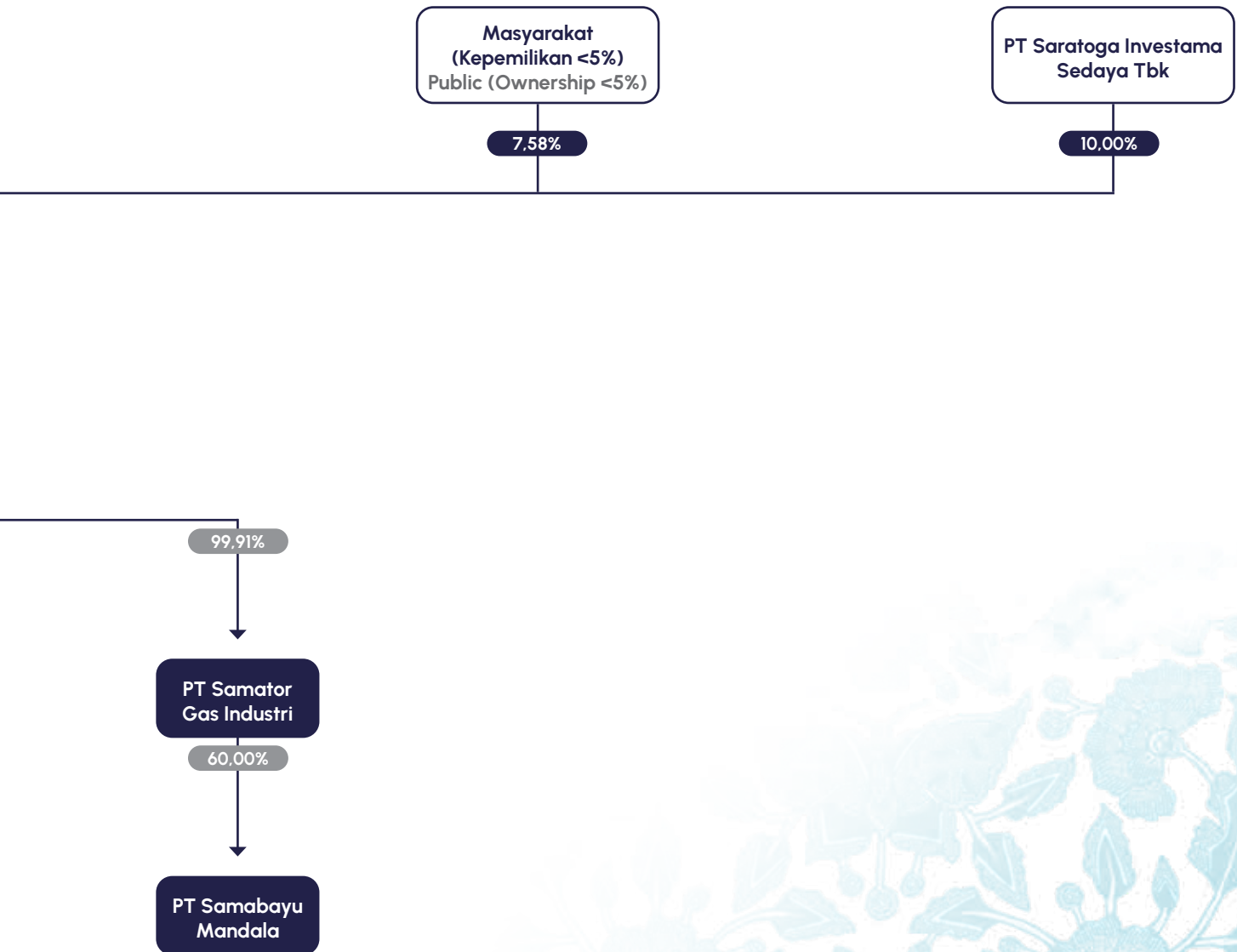
Struktur Grup Perseroan

The Company's Group Structure

Struktur grup Perseroan per 31 Desember 2025 disajikan dalam bagan berikut.

The Company's group structure as of December 31, 2025 is presented in the following chart.







Kronologi Pencatatan Saham

Share Listing Chronology

Jumlah modal ditempatkan dan disetor penuh Perseroan sampai dengan 31 Desember 2025 tercatat sebesar Rp1.533.330.000.000. Kronologi pencatatan saham Perseroan di BEI diuraikan adalah sebagai berikut:

As of December 31, 2025, the issued and fully paid-up capital is recorded at Rp1,533,330,000,000. The chronology of the Company's share listing on the IDX is presented below.

Tanggal Date	Aksi Korporasi Corporate Action	Jumlah Saham Total Shares	Nilai Nominal Nominal Values	Harga Pelaksanaan Exercise Price
28 September 2016 September 28, 2016	Penawaran Umum Perdana Saham PT Aneka Gas Industri Tbk Initial Public Offering (IPO) of PT Aneka Gas Industri Tbk	763,160,000	Rp500	Rp1,100
28 September 2016 September 28, 2016	Program Kepemilikan Saham Perseroan oleh Karyawan Employee Shares Ownership Program (ESOP)	3,500,000	Rp500	0
28 September 2016 September 28, 2016	Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu (PMTHMETD) Private Placement	153,333,000	Rp500	Rp1,100
28 September 2016 September 28, 2016	Pencatatan Saham Perseroan Company shares listing	3,066,666,000	Rp500	Rp0
5 Mei-5 Agustus 2020 May 5-August 5, 2020	Pembelian Saham Kembali Shares Buyback	23,000,000	Rp500	Rp409
1 Agustus 2022-31 Januari 2023 August 1, 2022-January 31, 2023	Pengalihan Saham Pembelian Kembali untuk Pelaksanaan <i>Employee Stock Purchase Plan</i> (ESPP) Transfer of Shares Buyback for Employee Stock Purchase Plan (ESPP)	Hingga To 2.500.000.500	Rp500	Sesuai Keterbukaan Informasi Perusahaan In accordance to the Company's Information Disclosure
4 Januari 2023 January 4, 2023	Pelepasan kembali saham <i>treasury</i> Sales of treasury shares	67,900	Rp500	Rp1,954
22 Februari 2023 February 22, 2023	Pelepasan kembali saham <i>treasury</i> Sales of treasury shares	5,800	Rp500	Rp1,954
15 Maret 2023 March 15, 2023	Pelepasan kembali saham <i>treasury</i> Sales of treasury shares	21,478,200	Rp500	Rp1,954

Kronologi Pencatatan Efek Lainnya

Other Securities Listing Chronology

No	Nama Efek Bond Name	Jumlah Amount (Rp)	Tanggal Penerbitan di Bursa Efek Indonesia Issuance Date on the Indonesia Stock Exchange	Tanggal Jatuh Tempo Maturity Date	Tingkat Kupon Coupon Rate (Outstanding) (%)	Status
OBLIGASI BOND						
1	Obligasi Berkelanjutan I Aneka Gas Industri Tahap I Tahun 2017 Seri A Shelf Bonds I Aneka Gas Industri Phase I 2017 Series A	45.000.000.000	7 Juni 2017 June 7, 2017	6 Juni 2020 June 6, 2020	9,90	Lunas Paid
2	Obligasi Berkelanjutan I Aneka Gas Industri Tahap I Tahun 2017 Seri B Shelf Bonds I Aneka Gas Industri Phase I 2017 Series B	19.000.000.000	7 Juni 2017 June 7, 2017	6 Juni 2022 June 6, 2020	10,35	Lunas Paid



No	Nama Efek Bond Name	Jumlah Amount (Rp)	Tanggal Penerbitan di Bursa Efek Indonesia Issuance Date on the Indonesia Stock Exchange	Tanggal Jatuh Tempo Maturity Date	Tingkat Kupon Coupon Rate (Outstanding) (%)	Status
3	Obligasi Berkelanjutan I Aneka Gas Industri Tahap II Tahun 2017 Seri A Shelf Bonds I Aneka Gas Industri Phase II 2017 Series A	195.000.000.000	6 Desember 2017 December 6, 2017	5 Desember 2020 December 5, 2020	9,50	Lunas Paid
4	Obligasi Berkelanjutan I Aneka Gas Industri Tahap II Tahun 2017 Seri B Shelf Bonds I Aneka Gas Industri Phase II 2017 Series B	61.000.000.000	6 Desember 2017 December 6, 2017	5 Desember 2022 December 5, 2022	9,90	Lunas Paid
5	Obligasi Berkelanjutan I Aneka Gas Industri Tahap III Tahun 2019 Seri A Shelf Bonds I Aneka Gas Industri Phase III 2019 Series A	164.000.000.000	20 Maret 2019 March 20, 2019	19 Maret 2022 March 19, 2022	11,00	Lunas Paid
6	Obligasi Berkelanjutan I Aneka Gas Industri Tahap III Tahun 2019 Seri B Shelf Bonds I Aneka Gas Industri Phase III 2019 Series B	16.000.000.000	20 Maret 2019 March 20, 2019	19 Maret 2024 March 19, 2024	11,50	Lunas Paid
7	Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 Seri A Shelf Bonds II Aneka Gas Industri Phase I 2020 Series A	9.000.000.000	14 Agustus 2020 August 14, 2020	14 Agustus 2023 August 14, 2023	9,80	Lunas Paid
8	Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 Seri B Shelf Bonds II Aneka Gas Industri Phase I 2020 Series B	2.000.000.000	14 Agustus 2020 August 14, 2020	14 Agustus 2025 August 14, 2025	10,55	Lunas Paid
9	Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 Seri C Shelf Bonds II Aneka Gas Industri Phase I 2020 Series C	1.000.000.000	14 Agustus 2020 August 14, 2020	14 Agustus 2027 August 14, 2027	11,25	Belum Lunas Outstanding
10	Obligasi Berkelanjutan II Aneka Gas Industri Tahap II Tahun 2020 Shelf Bonds II Aneka Gas Industri Phase II 2020	100.000.000.000	2 Oktober 2020 October 2, 2020	12 Oktober 2021 October 12, 2021	9,25	Lunas Paid
11	Obligasi Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 Seri A Shelf Bonds II Aneka Gas Industri Phase III 2021 Series A	15.000.000.000	6 Juli 2021 July 6, 2021	16 Juli 2022 July 16, 2022	7,50	Lunas Paid
12	Obligasi Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 Seri B Shelf Bonds II Aneka Gas Industri Phase III 2021 Series B	145.000.000.000	6 Juli 2021 July 6, 2021	6 Juli 2024 July 6, 2024	9,35	Lunas Paid
13	Obligasi Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 Seri C Shelf Bonds II Aneka Gas Industri Phase III 2021 Series C	78.000.000.000	6 Juli 2021 July 6, 2021	6 Juli 2028 July 6, 2028	10,75	Belum Lunas Outstanding
14	Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri A Shelf Bonds II Aneka Gas Industri Phase IV 2021 Series A	44.700.000.000	23 Desember 2021 December 23, 2021	22 Desember 2024 December 22, 2024	8,10	Lunas Paid



No	Nama Efek Bond Name	Jumlah Amount (Rp)	Tanggal Penerbitan di Bursa Efek Indonesia Issuance Date on the Indonesia Stock Exchange	Tanggal Jatuh Tempo Maturity Date	Tingkat Kupon Coupon Rate (Outstanding) (%)	Status
15	Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri B Shelf Bonds II Aneka Gas Industri Phase IV 2021 Series B	46,300,000,000	23 Desember 2021 December 23, 2021	22 Desember 2026 December 22, 2026	9,15	Belum Lunas Outstanding
16	Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri C Shelf Bonds II Aneka Gas Industri Phase IV 2021 Series C	59,000,000,000	23 Desember 2021 December 23, 2021	22 Desember 2028 December 22, 2028	10,00	Belum Lunas Outstanding
17	Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 Seri A Shelf Bonds III Samator Indo Gas Phase I 2023 Series A	41,000,000,000	10 Oktober 2023 October 10, 2023	10 Oktober 2026 October 10, 2028	7,40	Belum Lunas Outstanding
18	Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 Seri B Shelf Bonds III Samator Indo Gas Phase I 2023 Series B	29,000,000,000	10 Oktober 2023 October 10, 2023	10 Oktober 2028 October 10, 2028	7,90	Belum Lunas Outstanding
SUKUK						
1	Sukuk Ijarah Berkelanjutan I Aneka Gas Industri Tahap I Tahun 2017 Seri A Shelf Sukuk Ijarah I Aneka Gas Industri Phase I 2017 Series A	147.000.000.000	7 Juni 2017 June 7, 2017	6 Juni 2020 June 6, 2020	9,90	Lunas Paid
2	Sukuk Ijarah Berkelanjutan I Aneka Gas Industri Tahap I Tahun 2017 Seri B Shelf Sukuk Ijarah I Aneka Gas Industri Phase I 2017 Series B	99.000.000.000	7 Juni 2017 June 7, 2017	6 Juni 2022 June 6, 2022	10,35	Lunas Paid
3	Sukuk Ijarah Berkelanjutan I Aneka Gas Industri Tahap II Tahun 2017 Seri A Shelf Sukuk Ijarah I Aneka Gas Industri Phase II 2017 Series A	107.000.000.000	6 Desember 2017 December 6, 2017	5 Desember 2020 December 5, 2020	-	Lunas Paid
4	Sukuk Ijarah Berkelanjutan I Aneka Gas Industri Tahap II Tahun 2017 Seri B Shelf Sukuk Ijarah I Aneka Gas Industri Phase II 2017 Series B	37.000.000.000	6 Desember 2017 December 6, 2017	5 Desember 2022 December 5, 2020	9,90	Lunas Paid
5	Sukuk Ijarah Berkelanjutan I Aneka Gas Industri Tahap III Tahun 2019 Shelf Sukuk Ijarah I Aneka Gas Industri Phase III 2019	110.000.000.000	20 Maret 2019 March 20, 2019	19 Maret 2022 March 19, 2022	11,00	Lunas Paid
6	Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 Shelf Sukuk Ijarah II Aneka Gas Industri Phase I 2020	5.000.000.000	14 Agustus 2020 August 14, 2020	14 Agustus 2025 August 14, 2025	10,55	Lunas Paid
7	Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap II Tahun 2020 Shelf Sukuk Ijarah II Aneka Gas Industri Phase II 2020	205.000.000.000	2 Oktober 2020 October 2, 2020	12 Oktober 2021 October 12, 2021	9,25	Lunas Paid



No	Nama Efek Bond Name	Jumlah Amount (Rp)	Tanggal Penerbitan di Bursa Efek Indonesia Issuance Date on the Indonesia Stock Exchange	Tanggal Jatuh Tempo Maturity Date	Tingkat Kupon Coupon Rate (Outstanding) (%)	Status
8	Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 Seri A Shelf Sukuk Ijarah II Aneka Gas Industri Phase III 2021 Series A	15,000,000,000	6 Juli 2021 July 6, 2021	16 Juli 2022 July 16, 2022	7,50	Lunas Paid
9	Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 Seri B Shelf Sukuk Ijarah II Aneka Gas Industri Phase III 2021 Series B	105,000,000,000	6 Juli 2021 July 6, 2021	6 Juli 2024 July 6, 2024	9,35	Lunas Paid
10	Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 Seri C Shelf Sukuk Ijarah II Aneka Gas Industri Phase III 2021 Series C	124,000,000,000	6 Juli 2021 July 6, 2021	6 Juli 2028 July 6, 2028	10,75	Belum Lunas Outstanding
11	Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri A Shelf Sukuk Ijarah II Aneka Gas Industri Phase IV 2021 Series A	133,000,000,000	23 Desember 2021 December 23, 2021	22 Desember 2024 December 22, 2024	8,10	Lunas Paid
12	Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri B Shelf Sukuk Ijarah II Aneka Gas Industri Phase IV 2021 Series A	17,000,000,000	23 Desember 2021 December 23, 2021	22 Desember 2026 December 22, 2026	9,15	Belum Lunas Outstanding
13	Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 Seri A Shelf Sukuk Ijarah II Aneka Gas Industri Phase V 2022 Series A	118,800,000,000	6 April 2022 April 6, 2022	5 April 2025 April 5, 2025	7,75	Lunas Paid
14	Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 Seri B Shelf Sukuk Ijarah II Aneka Gas Industri Phase V 2022 Series B	123,700,000,000	6 April 2022 April 6, 2022	5 April 2027 April 5, 2027	8,90	Belum Lunas Outstanding
15	Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 Seri C Shelf Sukuk Ijarah II Aneka Gas Industri Phase V 2022 Series C	153,500,000,000	6 April 2022 April 6, 2022	5 April 2029 April 5, 2029	9,75	Belum Lunas Outstanding
16	Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 Seri A Shelf Sukuk Ijarah III Samator Indo Gas Phase I 2023 Series A	35,500,000,000	10 Oktober 2023 October 10, 2023	10 Oktober 2026 October 10, 2026	7,40	Belum Lunas Outstanding
17	Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 Seri B Shelf Sukuk Ijarah III Samator Indo Gas Phase I 2023 Series B	34,500,000,000	10 Oktober 2023 October 10, 2023	10 Oktober 2028 October 10, 2028	7,90	Belum Lunas Outstanding



Informasi Peringkat Efek

Securities Rating Information

Tahun Year	Peringkat Rating	Outlook	Lembaga Pemeringkat Rating Institutions
2025 ⁸	A (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2024 ⁷	A (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2023 ⁶	A (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2022 ⁵	A (idn)	Positif Positive	PT Fitch Ratings Indonesia
2022 ⁴	A- (idn)	Positif Positive	PT Fitch Ratings Indonesia
2021 ³	A- (idn)	Positif Positive	PT Fitch Ratings Indonesia
2021 ²	A- (idn)	Positif Positive	PT Fitch Ratings Indonesia
2021 ¹	A- (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2020	A- (idn)	Stabil; Pengangkatan RWN Stable; Off RWN	PT Fitch Ratings Indonesia
2020	A- (idn)	Rating Watch Negative ("RWN")	PT Fitch Ratings Indonesia
2019	A- (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2018	A- (idn)	Positif Positive	PT Fitch Ratings Indonesia
2017	A- (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2016	A- (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2016	A- (idn)	Negatif Negative	PT Fitch Ratings Indonesia
2015	A- (idn)	Negatif Negative	PT Fitch Ratings Indonesia





Tahun Year	Peringkat Rating	Outlook	Lembaga Pemeringkat Rating Institutions
2014	A- (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2013	A- (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2013	A- (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2012	A- (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2011	BBB (idn)	Positif Positive	PT Fitch Ratings Indonesia
2010	BBB (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2009	BBB (idn)	Stabil Stable	PT Fitch Ratings Indonesia
2008	A3.id	Stabil Stable	PT Fitch Ratings Indonesia

Catatan: Seluruh Artikel Pemeringkatan dapat diakses di www.fitchratings.com

- Sesuai dengan surat Fitch No. 104/DIR/RATLTR/VI/2021 tanggal 10 Juni 2021 perihal Peringkat PT Aneka Gas Industri Tbk untuk Obligasi Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 dan Sukuk Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021.
- Sesuai dengan surat Fitch No. 167/DIR/RATLTR/X/2021 tanggal 8 Oktober 2021 perihal Peringkat PT Aneka Gas Industri Tbk.
- Sesuai dengan surat Fitch No. 188/DIR/RATLTR/XI/2021 tanggal 16 November 2021 perihal Peringkat PT Aneka Gas Industri Tbk untuk Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 dan Sukuk Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021.
- Sesuai dengan surat Fitch No. 032/DIR/RATLTR/III/2022 tanggal 2 Maret 2022 perihal Peringkat PT Aneka Gas Industri Tbk.
- Sesuai dengan surat Fitch No. 158/DIR/RATLTR/X/2022 tanggal 4 Oktober 2022 perihal Peringkat PT Aneka Gas Industri Tbk.
- Sesuai dengan surat Fitch No. 164/DIR/RATLTR/X/2023 tanggal 2 Oktober 2023 perihal Peringkat PT Samator Indo Gas Tbk.
- Sesuai dengan surat Fitch No. 185/DIR/RATLTR/IX/2024 tanggal 26 September 2024 perihal Peringkat PT Samator Indo Gas Tbk.
- Sesuai dengan surat Fitch No. 170/DIR/RATLTR/IX/2025 tanggal 12 September 2025 perihal Peringkat PT Samator Indo Gas Tbk.

Note: All Rating Action Articles can be accessed at www.fitchratings.com

- Following Fitch letter No. 104/DIR/RATLTR/VI/2021 dated June 10, 2021, regarding the rating of PT Aneka Gas Industri Tbk for Shelf Registration Bonds II Aneka Gas Industri Phase III Year 2021 and Shelf Registration Sukuk II Aneka Gas Industri Phase III Year 2021.
- Following Fitch letter No. 167/DIR/RATLTR/X/2021 dated October 8, 2021, regarding the Rating of PT Aneka Gas Industri Tbk.
- Following Fitch letter No. 188/DIR/RATLTR/XI/2021 dated November 16, 2021, regarding the rating of PT Aneka Gas Industri Tbk for Shelf Registration Bonds II Aneka Gas Industri Phase IV Year 2021 and Shelf Registration Sukuk II Aneka Gas Industri Phase IV Year 2021.
- Following Fitch letter No. 032/DIR/RATLTR/III/2022 dated March 2, 2022, regarding the Rating of PT Aneka Gas Industri Tbk.
- Following Fitch letter No. 158/DIR/RATLTR/X/2022 dated October 4, 2022, regarding the Rating of PT Aneka Gas Industri Tbk.
- Following Fitch letter No. 164/DIR/RATLTR/X/2023 dated October 2, 2023, regarding the Rating of PT Samator Indo Gas Tbk.
- Following Fitch letter No. 185/DIR/RATLTR/IX/2024 dated September 26, 2024, regarding the Rating of PT Samator Indo Gas Tbk.
- Following Fitch letter No. 170/DIR/RATLTR/IX/2025 dated September 12, 2025 regarding the Rating of PT Samator Indo Gas Tbk.





Entitas Anak, Perusahaan Asosiasi, dan Perusahaan Ventura Bersama

Subsidiaries, Associates, and Joint Ventures

Entitas Anak Penyertaan Langsung

Subsidiaries with Direct Ownership

PT Samator Gas Industri (SGI)

Bidang Usaha Line of Business	Alamat Address	Status dan Tahun Operasi Operational Status and Commencing Year	Persentase Kepemilikan Ownership Percentage	Pengurus Management	Total Aset (Rp Juta) Total Assets (Rp Million)
Produksi dan perdagangan gas Production and gas trading	Jl. Raya Kedung Baruk No. 25-28, Surabaya, Jawa Timur East Java	Beroperasi sejak 1992 Operating since 1992	99,9%	Komisaris Utama President Commissioner: Grace Peradhana Harsono Komisaris Commissioner: Heyzer Harsono Komisaris Commissioner: Rasid Harsono Komisaris Commissioner: Nini Liemijanto Direktur Utama President Director: Rachmat Harsono, B.SC., MBA Direktur Director: Imelda Mulyani Harsono Direktur Director: Herry Sugijanto Direktur Director: Octavianus Santoso Rastanto	2025: 3.017.753 2024: 2.550.049

PT Ruci Gas (RG)

Bidang Usaha Line of Business	Alamat Address	Status dan Tahun Operasi Operational Status and Commencing Year	Persentase Kepemilikan Ownership Percentage	Pengurus Management	Total Aset (Rp Juta) Total Assets (Rp Million)
Pengolahan konstruksi, perdagangan besar dan eceran, serta reparasi dan perawatan mobil dan sepeda motor Processing, construction, wholesale and retail trade, as well as car and motorcycle repair and maintenance	Jl. Raya Kedung Baruk No. 25-28, Surabaya, Jawa Timur East Java	Beroperasi sejak 2009 Operating since 2009	50%	Komisaris Utama President Commissioner: Sondang Aprilia Siahaan Komisaris Commissioner: Heyzer Harsono Direktur Utama President Director: Rachmat Harsono, B.SC., MBA Direktur Director: Raja Kami Maruli Tua Siahaan	2025: 77.354 2024: 75.609


PT Krakatau Samator (KS)

Bidang Usaha Line of Business	Alamat Address	Status dan Tahun Operasi Operational Status and Commencing Year	Persentase Kepemilikan Ownership Percentage	Pengurus Management	Total Aset (Rp Juta) Total Assets (Rp Million)
Perdagangan gas industri Industrial gas trading	Gedung UGM Samator Pendidikan Lt. 5-6, Tebet, Jakarta Selatan South Jakarta	Belum beroperasi Not yet operating	35,21%	Komisaris Utama President Commissioner: Ir. Ahmad Hafidz Saubari Wakil Komisaris Utama Vice President Commissioner: Rachmat Harsono, B.SC.,MBA Komisaris Commissioner: Ir. Widi Hastawa Komisaris Commissioner: Drs. Djasri Marin, S.H.,M.H. Direktur Utama President Director: Ir. Ferryawan Utomo, M.M. Direktur Director: R. Hendi Prasetiawan	2025: 122.522 2024: 105.770

Entitas Anak Penyertaan Tidak Langsung (Melalui PT Samator Gas Industri)

Subsidiary with Indirect Ownership (via PT Samator Gas Industri)

PT Samabayu Mandala (SBM)

Bidang Usaha Line of Business	Alamat Address	Status dan Tahun Operasi Operational Status and Commencing Year	Persentase Kepemilikan Ownership Percentage	Pengurus Management	Total Aset (Rp Juta) Total Assets (Rp Million)
Produksi, perdagangan gas serta pemasangan instalasi Production, gas trading and installation	Jalan Raya Munggu No 55X, Badung, Bali	Beroperasi sejak 1991 Operating since 1991	59,95%	Komisaris Utama President Commissioner: Heyzer Harsono Komisaris Commissioner: I Gusti Ngurah Gde Antika Komisaris Commissioner: Rasid Harsono Direktur Utama President Director: Imelda Mulyani Harsono Direktur Director: Herry Sugijanto Direktur Director: I Gusti Ayu Nita Sekar Dewi	2025: 100.578 2024: 99.413

Hingga 31 Desember 2025, Perseroan tidak memiliki atau tergabung dalam Perusahaan Ventura Bersama.

As of December 31, 2025, the Company does not own or being incorporated in a joint venture.



Akuntan Publik

Public Accountant

Akuntan Publik (AP) merupakan pihak eksternal independen yang ditunjuk Perseroan untuk melakukan audit atas Laporan Keuangan sesuai dengan Standar Akuntansi Keuangan (SAK) dan standar profesi yang berlaku di Indonesia. Audit dilaksanakan secara objektif dan profesional dengan mengacu pada Standar Profesional Akuntan Publik serta ruang lingkup pekerjaan yang telah disepakati. Melalui audit ini, Perseroan memastikan bahwa Laporan Keuangan disajikan secara transparan, akurat, dan sesuai dengan ketentuan yang berlaku.

Untuk menjaga kualitas dan independensi audit, Perseroan telah menerapkan kriteria pemilihan AP sebagai berikut:

1. Terdaftar pada Otoritas Jasa Keuangan.
2. Profesional dan memiliki pengalaman sebagai akuntan publik dan/atau kantor akuntan publik di perusahaan terbuka.
3. Memiliki hubungan afiliasi dengan Kantor Akuntan Publik (KAP) berskala internasional.

RUPST yang diselenggarakan pada 13 Juni 2025 memberikan kewenangan kepada Dewan Komisaris untuk menunjuk AP yang akan melakukan audit atas Laporan Keuangan PT Samator Indo Gas Tbk dan Entitas Anak untuk tahun buku yang berakhir pada 31 Desember 2025. Berdasarkan kewenangan tersebut, Perseroan menunjuk KAP Purwanto Susanti & Surja (EY Indonesia-anggota dari EY Global Limited). KAP ini hanya menyediakan layanan audit dan tidak memberikan jasa lainnya di luar lingkup audit.

Public Accountant is an independent external party appointed by the Company to conduct an audit of the Financial Statements in accordance with the Indonesian Financial Accounting Standards and the professional standards applicable in Indonesia. The audit is carried out objectively and professionally with reference to the Public Accountant Professional Standards and the agreed scope of work. Through this audit, the Company ensures that the Financial Statements are presented in a transparent and accurate manner and in compliance with the prevailing regulations.

To safeguard audit quality and independence, the Company has established the following criteria in the selection of the Public Accountant:

1. Registered with the Financial Services Authority.
2. Professional and experienced as a public accountant and or public accounting firm for public listed companies.
3. Affiliated with an internationally recognized Public Accounting Firm network.

The AGMS held on June 13, 2025 granted authority to the Board of Commissioners to appoint the Public Accountant to audit the Financial Statements of PT Samator Indo Gas Tbk and its Subsidiaries for the financial year ended on December 31, 2025. Based on this authority, the Company appointed KAP Purwanto Susanti & Surja (EY Indonesia-a member of EY Global Limited). The firm provides audit services only and does not render any services outside the scope of audit.

Periode Penguasaan Assignment Period	Kantor Akuntan Publik Public Accounting Firm			Akuntan Publik Public Accountant		Opini Opinion	Biaya (juta Rp) Fee (million Rp)
	Nama Name	Nomor Izin License Number	Alamat Address	Nama Name	Nomor Izin License Number		
2025	Purwanto Susanti & Surja (EY Indonesia)	STTD.KAP-17/PM.021/2025	Gedung Bursa Efek Indonesia Tower 2, Lt. 7 Jl. Jend. Sudirman Kav. 52-53 Jakarta 12190	Edward Dharmadi	STTD.AP-42/PM.021/2024	Wajar Tanpa Pengecualian (WTP) Unqualified Opinion	900
2024	Purwantono, Sungkoro & Surja (EY Indonesia)	STTD.KAP-03/PM.22/2018	Telp: (021) 5289 5000 Fax: (021) 5289 4100 Web: www.ey.com/en_id	Edward Dharmadi	STTD.AP-42/PM.021/2024	Wajar Tanpa Pengecualian (WTP) Unqualified Opinion	850
2023	Purwantono, Sungkoro & Surja (EY Indonesia)	STTD.KAP-03/PM.22/2018		Sandy	STTD.AP-54/PM.223/2021	Wajar Tanpa Pengecualian (WTP) Unqualified Opinion	800



Lembaga/Profesi Penunjang Pasar Modal

Institutions/Professions Supporting the Capital Market

Biro Administrasi Efek

Share Registrar

PT Datindo Entrycom

Alamat Address	Jl. Hayam Wuruk No. 28, Kebon Kelapa, Gambir Jakarta Pusat, Indonesia 10120 Tel : (62-21) 350 8077 Fax : (62-21) 350 8078 Website : www.datindo.com
Jasa yang diberikan Service description	Jasa Administrasi Saham Pasar Sekunder, berupa pencatatan daftar Pemegang Saham dan pencatatan atas perubahan-perubahan pada daftar Pemegang Saham atas nama Perusahaan yang tercatat di Bursa Efek Indonesia Secondary Market Share Administration Services, which includes the recording of the Shareholders' Register and the recording of changes to the Shareholders' Register on behalf of the Company listed on the Indonesia Stock Exchange.
Periode penugasan Assignment Period	2025
Biaya Fees	Rp105.333.919

Notaris

Notary

Dr. Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si

Alamat Address	Jl. Kemanggis Raya No.78 Palmerah, Jakarta Barat, Indonesia 11480 Tel : (021) 5366-6279 Email : notarisirasudjono@gmail.com
Jasa yang Diberikan Service Description	Notaris untuk pengurusan akta terkait penggantian jaminan Obligasi dan Sukuk Berkelanjutan PT Samator Indo Gas Tbk Tahap I Tahun 2023 (yang telah disetujui oleh pemegang obligasi dan sukuk dalam Rapat Umum Pemegang Obligasi dan Sukuk Perseroan di tahun 2025), serta Rapat Umum Pemegang Saham Tahunan Tahun Buku 2024 Notary for processing the deeds related to replacement of collaterals for Bond and Sukuk of PT Samator Indo Gas Tbk Phase I Year 2023 (which has been approved by the bond and sukuk holders in the General Meeting of Bond and Sukuk Holders of the Company in 2025), as well as Annual General Meeting of Shareholders for 2024 financial year
Periode Penugasan Assignment Period	2025
Biaya Fees	Rp216.178.526

Notaris Vita Cahyojati, S.H., M.Hum.

Alamat Address	Jl. Jati Padang V No.17C Kel. Jati Padang, Kec. Pasar Minggu Jakarta Selatan, 12540
Jasa yang Diberikan Service Description	Notaris dalam pelaksanaan Rapat Umum Pemegang Obligasi dan Sukuk Perseroan di tahun 2025 Notary for the General Meeting of Bond and Sukuk holders of the Company in 2025
Periode Penugasan Assignment Period	2025
Biaya Fees	Rp50.000.000



Wali Amanat

Trustee

Bank KB Bukopin Tbk

Alamat Address	Gedung Bank KB Bukopin Lantai 8 Jalan M.T. Haryono Kav. 50-51 Jakarta, Indonesia 12770
	Tel : (62-21) 798 8266, 798 9837 Fax : (62-21) 798 0625, 798 0238 Website : www.kbbank.co.id
Jasa yang Diberikan Service Description	Mewakili kepentingan investor pemegang efek bersifat utang Representing the interests of investors holding debt securities
Periode Penugasan Assignment Period	2025
Biaya Fees	Rp220.000.000

Bank Mega Tbk

Alamat Address	Menara Bank Mega Lt. 15 Jl. Kapten P. Tendean No.12-14A Jakarta 12790
	Tel : (62-21) 7917-5000 Fax : (62-21) 7918-7100 Website : www.bankmega.com
Jasa yang Diberikan Service Description	Mewakili kepentingan investor pemegang efek bersifat utang Representing the interests of investors holding debt securities
Periode Penugasan Assignment Period	2025
Biaya Fees	Rp540.000.000

Lembaga Pemeringkat Efek

Rating Agency

PT Fitch Ratings Indonesia

Alamat Address	DBS Bank Tower Jalan Prof. Dr. Satrio Kav. 3-5 Jakarta, Indonesia 12940 Website : www.fitchratings.com
Jasa yang Diberikan Service Description	Pemeringkatan Perusahaan dan Obligasi Rating of Companies and Bonds
Periode Penugasan Assignment Period	2025
Biaya Fees	Rp135.000.000

Informasi Perdagangan dan Pencatatan Saham

Trading and Stock Listing Information

PT Bursa Efek Indonesia | Indonesia Stock Exchange

Alamat Address	Gedung Bursa Efek Indonesia, Tower 1, Lt. 6 Jl. Jend. Sudirman Kav. 52-53, Jakarta 12190, Indonesia Call Center: 150515 Website : www.idx.co.id
Jasa yang Diberikan Service Description	Jasa Pencatatan Tahunan Saham di Bursa Efek Indonesia Annual Stock Listing Services on the Indonesia Stock Exchange
Periode Penugasan Assignment Period	2025
Biaya Fees	Rp250.000.000



Kustodian

Custodian

PT Kustodian Sentral Efek Indonesia | The Indonesia Central Securities Depository

Alamat Address	Gedung Bursa Efek Indonesia, Tower 1, Lantai 5 Jl. Jend. Sudirman Kav. 52-53, Jakarta Selatan, Indonesia 12190
	Tel : (62-21) 515 2855 Fax : (62-21) 5299 1199 Website : www.ksei.co.id
Jasa yang Diberikan Service Description	Pengelolaan administrasi efek berupa saham, obligasi dan Sukuk, termasuk pembayaran bunga dan imbal hasil kepada pemegang obligasi dan sukuk Perseroan. Securities administration management in the form of stocks, bonds and Sukuk, including payment of interest and return to bond and Sukuk holders of the Company.
Periode Penugasan Assignment Period	2025
Biaya Fees	Rp216.178.526

Kantor Jasa Penilai Publik

Public Appraisal Service

KJPP Toto Suharto & Rekan

Alamat Address	Jl. Hayam Wuruk No.1 RM, Kebon Kelapa, Gambir, Jakarta Pusat 10120 Email : creativekjpptnr@yahoo.com
Jasa yang Diberikan Service Description	Jasa penilaian aset jaminan bank Valuation services for bank collateral assets
Periode Penugasan Assignment Period	2025
Biaya Fees	Rp90.000.000

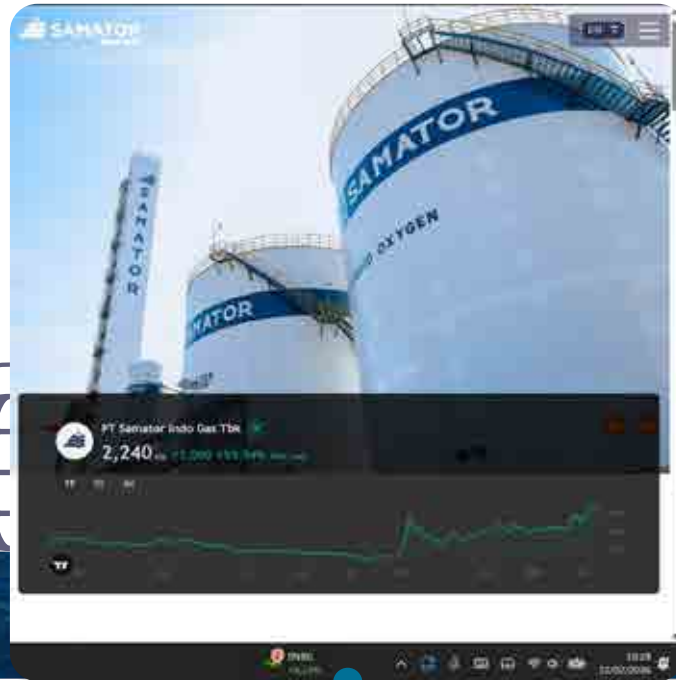
KJPP Amin. Nirwan, Alfiantori dan Rekan

Alamat Address	Jl. Warung Buncit Raya No. 18-20 Jakarta Selatan 12510 Tel : (021) 7919- 9217 Fax : (021) 7919- 9218 Web : www.anarekan.com
Jasa yang Diberikan Service Description	Jasa penilaian aset jaminan pengganti untuk Obligasi dan Sukuk Berkelanjutan PT Samator Indo Gas Tbk Tahap I Tahun 2023 Valuation Services for replacement of collateral assets of PT Samator Indo Gas Tbk Sustainable Bonds and Sukuk Ijarah Phase I Year 2023
Periode Penugasan Assignment Period	2025
Biaya Fees	Rp241.815.760



Situs Web Resmi Perseroan

The Company's Official Website



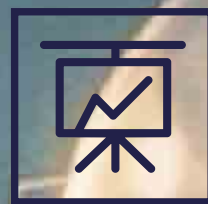
Situs web resmi www.samatorgas.com dirancang sebagai platform informasi utama yang menyediakan akses luas dan kredibel bagi seluruh pemangku kepentingan. Pengelolaan situs web dilakukan sesuai ketentuan POJK 8/POJK.04/2015 tentang Situs Web Emiten atau Perusahaan Publik serta mengacu pada praktik pengungkapan internasional agar setiap informasi yang dipublikasikan akurat, transparan, dan diperbarui secara berkala. Seluruh konten disajikan dalam Bahasa Indonesia, Inggris, dan Mandarin guna memastikan keterjangkauan informasi yang lebih luas.

The official website www.samatorgas.com is designed as the primary information platform, providing broad and reliable access for all stakeholders. The website is managed in accordance with POJK No. 8/POJK.04/2015 concerning the Websites of Issuers or Public Companies and refers to international disclosure practices to ensure that all published information is accurate, transparent, and regularly updated. All content is presented in Indonesian, English, and Chinese to ensure wider accessibility of information.



Tentang Kami About Us	• Kalender 2025 • Sekilas Perseroan • Struktur Grup • Entitas Anak • Struktur Organisasi • Manajemen Kami • Profil Dewan Komisaris • Direksi • Sejarah Perseroan • Sertifikasi, Asosiasi dan Penghargaan	• 2025 Calendar • Company Overview • Group Structure • Subsidiaries • Organization Structure • Our Management • Board of Commissioners • Board of Directors • History • Certifications, Associations, and Awards
Jaringan Distribusi Distribution Network	Peta persebaran lokasi pabrik, stasiun pengisian dan Depo Perseroan	Map of the Company's plant locations, filling stations, and depots
Keberlanjutan Sustainability	• Komitmen Kami • Lingkungan Hidup • Sosial dan Masyarakat • Ketenagakerjaan, Kesehatan dan Keselamatan Kerja • Tanggung Jawab Produk • Laporan Keberlanjutan • Strategi ESG kami	• Our Commitment • Environment • Social and Community • Labour, Health and Safety • Product Responsibility • Sustainability Report • Our ESG Strategy
Produk dan Layanan Products And Services	• Produk Gas • Gas Udara • Gas Medis • Gas Campuran dan Gas Spesial • Gas Hidrokarbon • Gas Elektronik • Gas Sintetis • Helium • Gas Lainnya • Jasa dan Peralatan • Peralatan Pasokan Medis • Sistem Gas di Lokasi • Sistem Monitor Gas Medis • Informasi Kemasan • Pengelolaan Gas & Perlengkapan Pemotongan • Peralatan Lainnya • Homecare • Oxypure	• Gas Products • Air Gases • Medical Gases • Mixed and Specialty Gases • Hydrocarbon Gases • Electronic Gases • Synthetic Gases • Helium • Other Gases • Services and Equipment • Medical Supply Equipment • Onsite Gas Systems • Medical Gas Monitoring Systems • Packaging Information • Gas Handling and Cutting Equipment • Other Equipment • Homecare • Oxypure
Investor Investor	• Prospektus • Ikhtisar Keuangan • Kebijakan Dividen • Informasi Kontak • Presentasi Manajemen • Informasi Saham • Laporan Tahunan • Laporan Keuangan • Daftar Surat Berharga Lainnya • Lembaga Penunjang Pasar Modal	• Prospectus • Financial Highlights • Dividend Policy • Contact Information • Management Presentation • Stock Information • Annual Report • Financial Reports • List of Other Securities • Capital Market Supporting Institutions
Tata Kelola Perusahaan Corporate Governance	• Kebijakan dan Struktur Tata Kelola Perusahaan • Manajemen Risiko • Kode Etik • Sistem Pelaporan Pelanggaran • Audit Internal • Anti Korupsi dan Penipuan • Anggaran Dasar • Komite Audit • Komite Nominasi dan Remunerasi • Sekretaris Perusahaan • Rapat Umum Pemegang Saham • Keterbukaan Informasi	• Corporate Governance Policies and Structure • Risk Management • Code of Ethics • Whistleblowing System • Internal Audit • Anti-Corruption and Fraud • Articles of Association • Audit Committee • Nomination and Remuneration Committee • Corporate Secretary • General Meeting of Shareholders • Information Disclosure
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Karir Career	• People Story • Daftar Lowongan Pekerjaan	• People Story • Job List
Kontak Contact	• Our Location • Get in Touch	• Our Location • Get in Touch





Analisis dan Pembahasan Manajemen

Management Discussion and
Analysis

04





Tinjauan Makroekonomi

Macroeconomic Review

Pada tahun 2025, perekonomian global masih mengalami pertumbuhan yang moderat di tengah ketidakpastian yang tinggi. Berdasarkan *World Economic Outlook Update Januari 2026* yang diterbitkan oleh *International Monetary Fund (IMF)*, pertumbuhan ekonomi global pada tahun 2025 tercatat mencapai 3.3%, relatif stagnan dibandingkan realisasi 2024. Pertumbuhan di negara maju tercatat lebih rendah dibandingkan negara berkembang, seiring masih berlangsungnya penyesuaian kebijakan moneter dan fragmentasi perdagangan global.¹⁾

Inflasi global menunjukkan tren penurunan yang berlanjut dibandingkan periode puncaknya pada 2022. IMF memperkirakan inflasi global menurun menjadi 4.1% pada 2025.¹⁾ Inflasi di negara maju berada pada kisaran lebih rendah dibandingkan negara berkembang, meskipun tekanan harga masih terjadi akibat dinamika energi, pangan, serta faktor struktural domestik. Selain itu, risiko ketidakpastian tetap meningkat akibat tensi geopolitik, dinamika politik global, potensi perang dagang, serta kebijakan proteksionisme yang berdampak pada stabilitas ekonomi global, arus investasi, dan perdagangan internasional.

Menjelang akhir tahun 2025, sebagian besar harga komoditas global mengalami volatilitas dengan kecenderungan moderasi, terutama di sektor energi dan logam industri seiring perlambatan permintaan global. Namun, harga minyak sawit tetap menunjukkan dinamika yang relatif kuat didukung oleh permintaan global dan faktor pasokan.

Sejalan dengan moderasi inflasi, beberapa bank sentral di negara maju mulai melonggarkan kebijakan moneternya secara bertahap sepanjang 2025. *The Federal Reserve* melakukan penyesuaian suku bunga secara hati-hati setelah inflasi menunjukkan tren penurunan yang konsisten, meskipun kebijakan tetap berbasis data dan mempertimbangkan risiko global.

Di tengah perlambatan ekonomi global, perekonomian Indonesia tetap menunjukkan ketahanan yang solid. Berdasarkan data Badan Pusat Statistik (BPS), pertumbuhan ekonomi Indonesia pada tahun 2025 tercatat sebesar 5.11%, meningkat dibandingkan pertumbuhan tahun 2024 sebesar 5.03%. Produk Domestik Bruto atas dasar harga berlaku tahun 2025 mencapai sekitar Rp23.098 triliun, dengan PDB per kapita sekitar Rp82 juta.¹⁾

In 2025, the global economy continued to grow at a moderate pace amid heightened uncertainty. Based on the January 2026 version of the *World Economic Outlook Update* published by the International Monetary Fund, global economic growth in 2025 reached 3.3%, relatively stagnant compared to the 2024 realization. Growth in advanced economies remained lower than in emerging markets, reflecting the ongoing monetary policy adjustments and increasing fragmentation in global trade.¹⁾

Global inflation continued its downward trend from the peak levels recorded in 2022. The IMF estimated global inflation to decline to 4.1% in 2025.¹⁾ Inflation in advanced economies was lower than in emerging markets, although price pressures persisted due to energy and food dynamics, as well as domestic structural factors. At the same time, uncertainty risks remained elevated, driven by geopolitical tensions, global political developments, potential trade conflicts, and rising protectionist policies, all of which affected global economic stability, investment flows, and international trade.

Towards the end of 2025, most global commodity prices experienced volatility with a moderating trend, particularly in the energy and industrial metals sectors, in line with weakening global demand. However, palm oil prices continued to show relatively strong dynamics, supported by global demand and supply-side factors.

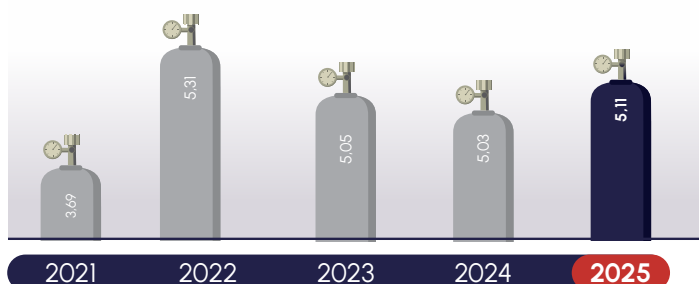
In line with moderating inflation, several central banks in advanced economies began to gradually ease their monetary policies throughout 2025. The Federal Reserve implemented cautious interest rate adjustments following consistent signs of declining inflation, while maintaining a data-dependent approach and taking global risks into account.

Amid the global economic slowdown, Indonesia's economy demonstrated solid resilience. Based on data from the Statistics Indonesia (BPS), the nation's economic growth in 2025 reached 5.11%, an increase from 5.03% in 2024. Gross Domestic Product at current prices in 2025 amounted to approximately Rp23,098 trillion, with GDP per capita of around Rp82 million.¹⁾



Pertumbuhan PDB Indonesia 2021-2025
Indonesia's GDP Growth 2021-2025

dalam % | in %



Sumber: Badan Pusat Statistik Indonesia
Source: Statistics Indonesia



Pertumbuhan ekonomi pada Kuartal IV 2025 dibandingkan periode yang sama tahun sebelumnya mencapai 5,39% (yoy), lebih tinggi dibandingkan Kuartal III 2025 sebesar 5,04%. Secara kuartalan, ekonomi Indonesia pada Kuartal IV 2025 tumbuh sebesar 0,86% (q-to-q).²⁾

Dari sisi produksi, sektor transportasi dan pergudangan serta jasa lainnya mencatat pertumbuhan tertinggi, sejalan dengan peningkatan mobilitas dan aktivitas ekonomi domestik. Dari sisi pengeluaran, konsumsi rumah tangga tetap menjadi kontributor utama pertumbuhan dengan pertumbuhan di atas 5%, sementara Pembentukan Modal Tetap Bruto menunjukkan perbaikan yang mencerminkan peningkatan aktivitas investasi. Ekspor barang dan jasa tetap tumbuh positif meskipun menghadapi tekanan permintaan global.²⁾

Menurut Laporan Perekonomian Indonesia 2025 yang diterbitkan oleh Bank Indonesia, stabilitas makroekonomi tetap terjaga sepanjang 2025. Inflasi Indonesia tercatat sebesar 2,61% (yoy) pada akhir Desember 2025, berada dalam kisaran sasaran 2%-4%. Nilai tukar Rupiah relatif stabil dengan rata-rata tahun 2025 berada pada kisaran Rp15.400 per USD.²⁾

Neraca perdagangan Indonesia sepanjang tahun 2025 mencatat surplus sebesar sekitar USD36,9 miliar, dengan surplus Desember 2025 sebesar sekitar USD3,3 miliar, terutama didorong oleh surplus nonmigas. Defisit transaksi berjalan tetap terkendali pada kisaran di bawah 1% terhadap PDB. ²⁾ Cadangan devisa pada akhir Desember 2025 tercatat sekitar USD146 miliar, setara dengan lebih dari 6 (enam) bulan impor dan pembayaran utang luar negeri pemerintah.²⁾

Stabilitas sistem keuangan tetap kuat. Rasio kecukupan modal (CAR) perbankan berada di atas 25%, sementara rasio kredit bermasalah (NPL) gross terjaga di bawah 2,5%, mencerminkan ketahanan sektor keuangan dalam mendukung pertumbuhan ekonomi.

Secara spasial, kelompok provinsi di Pulau Jawa tetap memberikan kontribusi terbesar terhadap perekonomian nasional dengan porsi lebih dari 57% terhadap total PDB nasional serta pertumbuhan yang stabil sepanjang 2025.²⁾ Dengan pencapaian tersebut, perekonomian Indonesia pada tahun 2025 berada dalam kisaran pertumbuhan yang solid dan konsisten dengan proyeksi lembaga internasional maupun domestik, sehingga mencerminkan daya tahan ekonomi nasional di tengah dinamika global serta efektivitas kebijakan domestik dalam menjaga stabilitas dan mendorong investasi.

Sumber:

- 1). International Monetary Fund (IMF). *World Economic Outlook Update*, Januari 2026.
- 2). Badan Pusat Statistik (BPS). *Pertumbuhan Ekonomi Indonesia Tahun 2025*, 5 Februari 2026.
- 3). Badan Pusat Statistik (BPS). *Perkembangan Ekspor dan Impor Indonesia Desember 2025*, Januari 2026.
- 4). Bank Indonesia. *Laporan Perekonomian Indonesia 2025*, Januari 2026.
- 5). Bank Indonesia. *Statistik Ekonomi dan Keuangan Indonesia, Desember 2025*.

Economic growth in the fourth quarter of 2025 reached 5.39% year-on-year (yoy), higher than 5.04% recorded in the third quarter of 2025. On a quarterly basis, Indonesia's economy expanded by 0.86% quarter-to-quarter (q-to-q) in the fourth quarter of 2025.²⁾

From the production side, the transportation and storage sector, along with other services, recorded the highest growth, in line with increased mobility and domestic economic activity. From the expenditure side, household consumption remained the main driver of growth, expanding above 5%, while Gross Fixed Capital Formation showed improvement, reflecting stronger investment activity. Exports of goods and services continued to grow positively despite pressures from global demand.²⁾

According to the Indonesia Economic Report 2025 published by Bank Indonesia, macroeconomic stability remained well maintained throughout 2025. Indonesia's inflation stood at 2.61% (yoy) at the end of December 2025, within the target range of 2%-4%. The Rupiah exchange rate remained relatively stable, averaging around Rp15,400 per USD in 2025. ²⁾

Indonesia's trade balance recorded a surplus of approximately USD36.9 billion in 2025, with a December 2025 surplus of around USD3.3 billion, primarily supported by the non-oil and gas surplus. The current account deficit remained manageable at below 1% of GDP. Foreign exchange reserves at the end of December 2025 stood at approximately USD146 billion, equivalent to more than 6 (six) months of imports and government external debt servicing.²⁾

Financial system stability remained strong. The banking sector's Capital Adequacy Ratio (CAR) was maintained above 25%, while the gross Non-Performing Loan (NPL) ratio remained below 2.5%, reflecting the resilience of the financial sector in supporting economic growth.

From a regional perspective, provinces in Java continued to contribute the largest share to the national economy, accounting for more than 57% of total GDP, while maintaining stable growth throughout 2025.²⁾ With these achievements, Indonesia's economy in 2025 remained within a solid growth range and was consistent with projections from both international and domestic institutions, reflecting the resilience of the national economy amid global dynamics, as well as the effectiveness of domestic policies in maintaining stability and encouraging investment.

Sources:

- 1). International Monetary Fund. *World Economic Outlook Update*, January 2026.
- 2). Statistics Indonesia (BPS). *Indonesia Economic Growth 2025*, February 5, 2026.
- 3). Statistics Indonesia (BPS). *Indonesia Export and Import Developments December 2025*, January 2026.
- 4). Bank Indonesia. *Indonesia Economic Report 2025*, January 2026.
- 5). Bank Indonesia. *Indonesia Economic and Financial Statistics*, December 2025.



Tinjauan Industri

Industry Overview

Pada tahun 2025, sektor manufaktur Indonesia menunjukkan ketahanan yang solid di tengah dinamika ekonomi global. *Purchasing Managers' Index* (PMI) manufaktur Indonesia pada Desember 2025 tercatat sebesar 51,8, konsisten berada di atas ambang ekspansi 50 sepanjang sebagian besar tahun berjalan. Rata-rata PMI manufaktur Indonesia sepanjang 2025 berada di kisaran 51-52, mencerminkan peningkatan produksi, pertumbuhan pesanan baru, serta perbaikan permintaan domestik dan ekspor.¹⁾

Sektor makanan dan minuman, kimia, logam dasar, serta barang manufaktur berbasis ekspor menjadi kontributor utama ekspansi tersebut. Industri pengolahan tetap menjadi penyumbang terbesar terhadap PDB nasional dengan kontribusi sekitar 18,7% terhadap PDB 2025, serta tumbuh di atas 4,5% secara tahunan. Utilisasi kapasitas industri manufaktur nasional pada akhir 2025 berada di kisaran 75-77%, meningkat dibandingkan tahun sebelumnya.³⁾

Kondisi tersebut menjadi indikator penting bagi Perseroan, mengingat bahwa sektor manufaktur merupakan pengguna utama gas industri dan gas medis. Peningkatan aktivitas produksi secara langsung meningkatkan kebutuhan gas oksigen, nitrogen, argon, hidrogen, serta *specialty gases* untuk proses pengelasan, pemotongan logam, pemurnian baja, petrokimia, elektronik, hingga industri makanan dan minuman.

Industri minyak dan gas bumi tetap menjadi sektor strategis dalam mendukung ketahanan energi nasional serta aktivitas hilirisasi industri. Sepanjang tahun 2025, total *lifting* migas Indonesia tercatat sekitar 1,61 juta barel setara minyak per hari (mboepd), dengan *lifting* minyak bumi berada pada kisaran 580 ribu barel per hari (mbopd) dan *lifting* gas bumi sekitar 5.450-5.500 juta standar kaki kubik per hari (mmscfd) atau setara dengan sekitar 970-980 mboepd. Stabilitas produksi gas bumi ini menjadi fondasi penting bagi pasokan energi domestik dan keberlanjutan industri berbasis gas.³⁾

Dari sisi investasi, sektor hulu migas pada tahun 2025 mencatat realisasi investasi sekitar USD15-16 miliar, mendekati target tahunan yang ditetapkan pemerintah.³⁾ Angka ini meningkat dibandingkan realisasi 2024 dan mencerminkan percepatan proyek pengembangan lapangan gas baru, termasuk proyek gas strategis nasional. Peningkatan investasi tersebut memberikan dampak lanjutan terhadap industri pendukung, termasuk kebutuhan gas untuk konstruksi fasilitas energi, fabrikasi peralatan, dan aktivitas pengeboran.

Namun demikian, tantangan struktural masih dihadapi sektor migas dan energi, antara lain isu Tingkat Komponen Dalam Negeri (TKDN), keterbatasan infrastruktur distribusi, volatilitas harga energi global, serta kebutuhan tenaga kerja terampil. Harga minyak mentah Indonesia (ICP) sepanjang 2025 berada pada kisaran rata-rata USD78-82 per barel, menunjukkan moderasi dibandingkan periode volatilitas sebelumnya.²⁾ Kondisi ini mendorong pelaku industri untuk menjaga efisiensi operasional dan disiplin belanja modal.

In 2025, Indonesia's manufacturing sector demonstrated solid resilience amid global economic dynamics. The manufacturing Purchasing Managers' Index (PMI) stood at 51.8 in December 2025, consistently remaining above the expansion threshold of 50 for most of the year. The average manufacturing PMI throughout 2025 was in the range of 51-52, reflecting increased production, growth in new orders, and improving domestic and export demand.¹⁾

The food and beverage, chemicals, basic metals, and export-oriented manufacturing segments were the main contributors to this expansion. The manufacturing industry remained the largest contributor to national GDP, accounting for approximately 18.7% of GDP in 2025 and recording annual growth of above 4.5%. National manufacturing capacity utilization at the end of 2025 was estimated at around 75-77%, an increase compared to the previous year.³⁾

These conditions represent a key indicator for the Company, as the manufacturing sector is a primary end-user of industrial and medical gases. Increased production activity directly drives demand for oxygen, nitrogen, argon, hydrogen, and specialty gases used in welding, metal cutting, steel refining, petrochemicals, electronics, and food and beverage processing.

The oil and gas sector remained strategic in supporting national energy security and downstream industrial activities. Throughout 2025, Indonesia's total oil and gas lifting reached approximately 1.61 million barrels of oil equivalent per day (mboepd), comprising crude oil lifting of around 580 thousand barrels of oil per day (mbopd) and natural gas lifting of approximately 5,450-5,500 million standard cubic feet per day (mmscfd), equivalent to around 970-980 mboepd. The stability of natural gas production served as an important foundation for domestic energy supply and the sustainability of gas-based industries.³⁾

From an investment perspective, upstream oil and gas recorded realized investment of approximately USD15-16 billion in 2025, approaching the government's annual target.³⁾ This marked an increase compared to 2024 and reflected the acceleration of new gas field development projects, including national strategic gas projects. The increase in investment also generated spillover effects on supporting industries, including demand for gases in energy facility construction, equipment fabrication, and drilling activities.

Nevertheless, structural challenges persisted in the oil and gas and energy sectors, including Domestic Component Level (TKDN) requirements, limitations in distribution infrastructure, global energy price volatility, and the need for skilled labor. Indonesia Crude Price (ICP) throughout 2025 averaged around USD78-82 per barrel, indicating moderation compared to previous periods of volatility.²⁾ This condition encouraged industry players to maintain operational efficiency and capital discipline.



Dari sisi penerimaan negara, sektor energi dan sumber daya mineral tetap memberikan kontribusi signifikan terhadap Penerimaan Negara Bukan Pajak pada tahun 2025 dengan realisasi di atas Rp110 triliun, didukung oleh stabilitas harga komoditas dan kinerja *lifting* yang terjaga.⁵⁾ Kontribusi tersebut menunjukkan peran strategis sektor energi dalam menopang fiskal nasional sekaligus menjaga stabilitas ekonomi makro.

Seiring dengan tantangan perubahan iklim dan agenda transisi energi, pemerintah terus mendorong pengembangan energi yang lebih bersih dan efisien. Implementasi inisiatif seperti *carbon capture, utilization, and storage* (CCUS), pengembangan hidrogen rendah karbon, serta peningkatan bauran energi baru dan terbarukan yang telah mencapai kisaran 13-14% dalam bauran energi primer nasional pada 2025, menjadi bagian dari strategi nasional untuk menyeimbangkan ketahanan energi dan keberlanjutan lingkungan.²⁾

Bagi Perseroan, arah kebijakan ini relevan secara strategis. Permintaan gas industri meningkat seiring ekspansi manufaktur, hilirisasi mineral, serta proyek smelter nikel dan bauksit yang beroperasi di berbagai wilayah Indonesia. Selain itu, sektor kesehatan tetap menunjukkan permintaan stabil terhadap gas medis sejalan dengan peningkatan kapasitas rumah sakit dan fasilitas kesehatan nasional.

Dengan demikian, dinamika sektor manufaktur yang ekspansif, stabilitas produksi migas, peningkatan investasi energi, serta agenda transisi energi sepanjang tahun 2025 menciptakan lingkungan industri yang kondusif bagi pertumbuhan bisnis Perseroan. Secara bersamaan, kondisi tersebut menuntut adaptasi strategis dalam menjaga keandalan pasokan, efisiensi operasional, diversifikasi produk, serta penguatan jaringan distribusi nasional.

Sumber:

- 1). S&P Global. *Indonesia Manufacturing PMI*, Desember 2025.
- 2). Kementerian Energi dan Sumber Daya Mineral Republik Indonesia. *Kinerja Sektor ESDM 2025*.
- 3). SKK Migas. *Laporan Kinerja Hulu Migas 2025*.
- 4). Indonesian Petroleum Association. *Outlook Industri Migas Indonesia 2025*.
- 5). Kementerian Keuangan Republik Indonesia. *Realisasi PNBP Tahun 2025*.

From a fiscal perspective, the energy and mineral resources sector continued to contribute significantly to Non-Tax State Revenue in 2025, with realization exceeding Rp110 trillion, supported by stable commodity prices and maintained lifting performance.⁵⁾ This contribution underscores the strategic role of the energy sector in supporting the national fiscal position while maintaining macroeconomic stability.

In line with climate change challenges and the energy transition agenda, the government continued to promote the development of cleaner and more efficient energy. The implementation of initiatives such as carbon capture, utilization, and storage (CCUS), the development of low-carbon hydrogen, and the increase in the share of new and renewable energy, which reached approximately 13-14% of the national primary energy mix in 2025, formed part of the national strategy to balance energy security and environmental sustainability.²⁾

For the Company, these policy directions are strategically relevant. Demand for industrial gases increased in line with manufacturing expansion, mineral downstreaming, as well as nickel and bauxite smelter projects operating across various regions in Indonesia. In addition, the healthcare sector continued to show stable demand for medical gases, supported by the expansion of hospitals and national healthcare facilities.

Accordingly, the expansion of the manufacturing sector, stable oil and gas production, increased energy investment, and the ongoing energy transition agenda throughout 2025 created a conducive industry environment for the Company's business growth. At the same time, these conditions require strategic adaptation to ensure supply reliability, operational efficiency, product diversification, and the strengthening of the national distribution network.

Sources:

- 1). S&P Global. *Indonesia Manufacturing PMI*, December 2025.
- 2). Ministry of Energy and Mineral Resources of the Republic of Indonesia. *ESDM Sector Performance 2025*.
- 3). SKK Migas. *Upstream Oil and Gas Performance Report 2025*.
- 4). Indonesian Petroleum Association. *Indonesia Oil and Gas Industry Outlook 2025*.
- 5). Ministry of Finance of the Republic of Indonesia. *Non-Tax State Revenue Realization 2025*.

Aspek Pemasaran Marketing Aspect

Perseroan telah membangun reputasi sebagai perusahaan gas industri pertama dan terbesar di Indonesia dengan jaringan distribusi yang luas dan aset produksi yang masif. Perseroan memproduksi, memasarkan, dan menjual berbagai jenis gas industri dalam bentuk gas dan cair untuk berbagai sektor industri.

Perseroan mengoperasikan jaringan fasilitas produksi dan stasiun pengisian yang tersebar di berbagai wilayah Indonesia, sehingga mampu menjangkau pelanggan di pusat-pusat industri utama secara efisien. Jaringan distribusi nasional ini mendukung keandalan pasokan gas industri seperti oksigen, nitrogen, argon, hidrogen, dan gas khusus lainnya yang digunakan dalam proses produksi di berbagai sektor.

The Company has established a reputation as the first and largest industrial gas company in Indonesia, supported by an extensive distribution network and a substantial production asset base. The Company produces, markets, and sells a wide range of industrial gases in both gas and liquid forms for various industrial sectors.

The Company operates a network of production facilities and filling stations across multiple regions in Indonesia, thereby enabling efficient access to customers in key industrial hubs. This nationwide distribution network supports the reliable supply of industrial gases such as oxygen, nitrogen, argon, hydrogen, and other specialty gases used in a wide range of industrial processes.



Perseroan secara aktif memasarkan produknya ke hampir seluruh sektor industri, mulai dari sektor hulu hingga hilir, termasuk manufaktur, energi, hilirisasi mineral, makanan dan minuman, kesehatan, serta infrastruktur. Diversifikasi basis pelanggan ini menjadi fondasi penting dalam menjaga stabilitas permintaan dan mengurangi ketergantungan pada satu segmen industri tertentu.

Strategi pemasaran Perseroan tidak hanya berfokus pada peningkatan volume penjualan, tetapi juga pada penyediaan solusi terintegrasi bagi pelanggan. Selain memasok produk, Perseroan menyediakan dukungan teknis, instalasi sistem gas, serta layanan purna jual untuk memastikan standar keselamatan dan efisiensi operasional pelanggan tetap terjaga. Pendekatan ini mendukung hubungan jangka panjang dan meningkatkan retensi pelanggan.

Hubungan yang kuat dengan pelanggan terus dikembangkan melalui komunikasi yang intensif, pemantauan kebutuhan industri, serta respons yang cepat terhadap dinamika pasar. Dukungan sumber daya manusia yang kompeten dan profesional menjadi salah satu keunggulan kompetitif Perseroan. Tenaga ahli dengan keterampilan teknis tinggi berperan aktif dalam memberikan konsultasi, instalasi, pemeliharaan, serta layanan teknis lainnya guna memastikan standar keselamatan dan kualitas terpenuhi.

Perseroan juga secara konsisten meningkatkan kinerja Divisi Pemasaran dengan menitikberatkan pada profesionalisme dan spesialisasi tenaga pemasaran sesuai dengan industri yang dilayani. Pemahaman yang lebih mendalam terhadap industri dan kebutuhan pelanggan memungkinkan tenaga penjual memberikan layanan yang lebih cepat dan berkualitas, sehingga meningkatkan kepuasan pelanggan serta mendukung pertumbuhan bisnis Perseroan dalam jangka panjang.

Pada tahun 2025, Perseroan berhasil mempertahankan pangsa pasar yang dominan di industri gas nasional dan menjadi salah satu pemimpin pasar di Indonesia. Perseroan tetap menjadi produsen gas industri terbesar dengan pangsa pasar yang signifikan, termasuk posisi pangsa pasar gas medis yang mencapai sekitar 75%-80%, sementara gas silinder dan curah mencapai sekitar 40% dalam beberapa tahun terakhir. Posisi kepemimpinan pasar ini menjadi modal utama dalam memperkuat daya saing dan penetrasi pasar. Dengan posisi pasar yang kuat, jaringan distribusi nasional yang luas, serta dukungan tenaga profesional, Perseroan berada dalam posisi yang solid untuk mempertahankan kepemimpinan di industri gas nasional dan menangkap peluang pertumbuhan secara berkelanjutan.

The Company actively markets its products across nearly all industrial sectors, from upstream to downstream activities, including manufacturing, energy, mineral downstreaming, food and beverage, healthcare, and infrastructure. This diversified customer base serves as a key foundation in maintaining demand stability and reducing dependency on any single industry segment.

The Company's marketing strategy extends beyond volume growth, with a focus on delivering integrated solutions to customers. In addition to product supply, the Company provides technical support, gas system installation, and after-sales services to ensure that customers maintain high standards of safety and operational efficiency. This approach supports long-term relationships and enhances customer retention.

Strong customer relationships continue to be strengthened through intensive communication, close monitoring of industry needs, and responsive actions to market dynamics. The Company's competitive advantage is further supported by its competent and professional human capital. Highly skilled technical experts play an active role in providing consultation, installation, maintenance, and other technical services to ensure compliance with safety and quality standards.

The Company also consistently enhances the performance of its Marketing Division by emphasizing professionalism and specialization of its marketing personnel based on the industries they serve. A deeper understanding of industry characteristics and customer requirements enables the sales force to deliver faster and higher-quality services, thereby improving customer satisfaction and supporting the Company's long-term business growth.

In 2025, the Company successfully maintained its dominant market share in the national gas industry and remained one of the market leaders in Indonesia. The Company continues to be the largest industrial gas producer, holding a significant market share, including approximately 75%-80% in medical gases and around 40% in cylinder and bulk gases in recent years. This market leadership position serves as a key foundation in strengthening competitiveness and market penetration. With a strong market position, a broad national distribution network, and the support of professional experts, the Company is well positioned to sustain its leadership in the national gas industry and capture growth opportunities in the future to come.



Strategi Pemasaran

Marketing Strategy



Melakukan Penetrasi Pasar

Market Penetration

Perseroan terus melakukan penetrasi terhadap pasar eksisting melalui pemberian pelayanan terpadu seperti pemberian informasi yang komprehensif, bantuan teknis, dan jaminan kesinambungan pasokan bagi pelanggan guna memperluas pangsa pasarnya.

The Company continues to penetrate existing markets by providing integrated services, such as comprehensive information, technical assistance, and supply continuity assurance for customers, to expand its market share.



Melakukan Pengembangan Pasar

Market Expansion

Perseroan selalu berupaya melakukan pengembangan pasar baik secara geografis dan demografis dengan memanfaatkan jaringan dan sarana distribusi yang ada, sehingga diharapkan jumlah pelanggan dan jumlah kebutuhan gas industri dapat terus meningkat dari tahun ke tahun.

The Company consistently strives to expand its markets both geographically and demographically by leveraging its existing network and distribution facilities, with the expectation that the number of customers and demand for industrial gas will continue to grow year by year.



Melakukan Pengembangan dan Aplikasi Produk

Product Development and Application

Perseroan senantiasa berupaya melakukan pengembangan dan inovasi produk yang memiliki potensi penjualan di masa mendatang, serta menambah aplikasi dari produk yang telah ada.

The Company continuously strives to develop and innovate products with future sales potential while also expanding the applications of existing products



Memberikan Edukasi kepada Pasar

Information Dissemination to the Market

Perseroan aktif mengedukasi pelanggan dan pengguna baik dari sisi teknis seperti keamanan maupun sisi non-teknis. Dengan dukungan SDM serta pengalaman yang dimiliki, Perseroan dapat terus memberikan nilai tambah yang tinggi kepada para pelanggannya.

The Company actively educates customers and users on both technical aspects, such as safety, and non-technical aspects. With the support of its human resources and experience, the Company continues to provide high added value to its customers.



Berpartisipasi dalam Pameran dan Menyelenggarakan Seminar-Seminar

Participation in Exhibitions and Organizing Seminars

Perseroan aktif mengikuti pameran dan menyelenggarakan seminar-seminar yang berkaitan dengan gas industri maupun sarana pendukungnya. Hal ini biasanya dilakukan secara khusus pada sektor rumah sakit dan kesehatan. Kegiatan ini menjadi sarana promosi yang efektif bagi Perseroan.

The Company actively participates in exhibitions and organizes seminars related to industrial gases and their supporting facilities. These activities are specifically targeted at the hospital and healthcare sectors. Such initiatives serve as an effective promotional tool for the Company.



Strategi Distribusi

Distribution Strategy

Produk-produk Perseroan dipasarkan secara domestik melalui jaringan distribusi internal yang dirancang untuk mendukung efisiensi operasional dan pemenuhan kebutuhan pelanggan. Mengingat karakteristik produk berupa gas dan cair, Perseroan menerapkan berbagai metode distribusi yang disesuaikan dengan kebutuhan pelanggan. Jalur pipa digunakan untuk pelanggan dengan kebutuhan volume besar dan jangka panjang, sementara *road tanker* dan tabung isi ulang melayani pelanggan tetap maupun ritel.

Distribusi dilakukan melalui stasiun pengisian yang tersebar di berbagai wilayah Indonesia. Perseroan dan Entitas Anak terus mengembangkan aset serta pasokan agar terintegrasi dengan teknologi modern, sehingga sistem distribusi dapat beroperasi secara sinergis antar pulau untuk memenuhi kebutuhan pelanggan dengan lebih efisien.

Pengembangan teknologi dalam sistem distribusi mencakup:

1. Sistem Pelacakan Silinder

Sistem ini merupakan solusi inovatif yang memungkinkan pemantauan identitas dan pergerakan lebih dari 1,6 juta tabung gas terkompresi di seluruh jaringan distribusi nasional. Seluruh transaksi terkait tabung, mulai dari registrasi, pengisian, hingga pengiriman dan pengambilan, telah terintegrasi 100% dengan sistem ERP secara *real-time*. Melalui sistem ini, Perseroan meningkatkan retensi aset serta keandalan informasi terkait pergerakan dan pengembalian tabung, yang pada akhirnya mendorong efisiensi operasional dan peningkatan pengalaman pelanggan.

2. Telemetri *Internet of Things* (IoT)

Telemetri IoT telah diintegrasikan dalam sistem distribusi untuk memantau tingkat persediaan secara *real-time* pada setiap tangki gas industri yang terpasang. Hingga saat ini, terdapat 1.282 titik Telemetri yang telah diimplementasikan di lokasi pelanggan dan fasilitas internal. Kapabilitas ini memungkinkan perencanaan pengisian kembali yang lebih tepat waktu serta mengurangi kebutuhan pengiriman darurat, sehingga proses distribusi menjadi lebih efisien dan akurat.

The Company's products are distributed domestically through an internal distribution network designed to support operational efficiency and meet customer requirements. Given the characteristics of its products in gas and liquid forms, the Company applies various distribution methods tailored to customer needs. Pipeline networks are utilized for customers with large and long-term volume requirements, while road tankers and refillable cylinders serve both contract-based and retail customers.

Distribution is carried out through filling stations located across various regions in Indonesia. The Company and its Subsidiaries continue to develop assets and supply capacity integrated with modern technology, enabling the distribution system to operate synergistically across islands and meet customer demand more efficiently.

Technological development in the distribution system include:

1. Cylinder Tracking System

This system is an innovative solution that enables the monitoring of the identity and movement of over 1.6 million compressed gas cylinders across the national distribution network. All cylinder-related transactions, from registration and filling to delivery and pickup, are fully integrated with the ERP system in real time. Through this system, the Company enhances asset retention and improves visibility over cylinder movement and returns, thereby driving operational efficiency and improving customer experience.

2. Internet of Things (IoT) Telemetry

IoT Telemetry has been integrated into the distribution system to enable real-time monitoring of inventory levels for each installed industrial gas tank. With 1,282 Telemetry endpoints currently deployed across customer sites and internal plants, this capability enables more timely replenishment planning and reduces emergency delivery runs, thereby improving the efficiency and accuracy of distribution processes.



Alur Distribusi Distribution Flow



Sumber Pasokan
Supply Source

Stasiun Pengisian
Filling Station

Distribusi
Distribution

Pelanggan
Customers



Distribusi Pipa (Gas)

Pipeline Distribution (Gas)
Pelanggan volume besar & jangka panjang
Large-volume and long-term customers



Road Tanker (Gas & Cair)

Road Tanker (Gas & Liquid)
Distribusi fleksibel kebutuhan industri
Flexible distribution for industrial needs



Tabung Isi Ulang (Gas)

Refillable Cylinders (Gas)
Pelanggan tetap & ritel
Contract-based and retail customers

Jaringan Distribusi Distribution Network



Stasiun pengisian di berbagai wilayah Indonesia
Filling stations across various regions in Indonesia

Integrasi Sistem System Integration

Aset dan pasokan terintegrasi teknologi modern
Assets and supply integrated with modern technology



Pelacakan Silinder

Cylinder Tracking
Monitoring tabung dan aset
Monitoring of cylinders and assets



Telemetri IoT

IoT Telemetry
Pemantauan stok secara real-time
Real-time inventory monitoring



Efisiensi Operasional

Operational Efficiency
Distribusi lebih efisien dan layanan optimal
More efficient distribution and optimal service



Strategi Penjualan Sales Strategy

Produk Perseroan dijual langsung kepada pelanggan dengan fokus utama pada pemenuhan permintaan mereka. Melalui strategi ini, Perseroan berupaya menjadi pemasok terkemuka yang dapat dipercaya oleh setiap pelanggan. Selain itu, Entitas Anak berperan dalam melayani pasar ritel gas industri guna memastikan bahwa kebutuhan pasar, baik dalam bentuk cair maupun gas, dapat terpenuhi secara optimal. Pendekatan ini tidak hanya memperkuat kehadiran Perseroan di pasar, tetapi juga berkontribusi dalam meningkatkan kepuasan pelanggan melalui layanan yang lebih terfokus dan terintegrasi.

The Company sells its products directly to customers, focusing primarily on fulfilling their demands. Through this strategy, the Company strives to be a trusted leading supplier for all its customers. Additionally, its Subsidiaries play a key role in serving the industrial gas retail market, ensuring that market demands whether for liquid or gas forms are met optimally. This approach not only strengthens the Company's market presence but also enhances customer satisfaction through more focused and integrated services.

Tinjauan Operasi per Segmen Usaha Operational Review by Business Segment

[IR-4F]

Perseroan menjalankan kegiatan usaha utama yang mencakup produksi, pemasaran, dan penjualan berbagai jenis gas industri dalam bentuk gas, cair, dan padat untuk berbagai sektor industri di Indonesia. Selain itu, Perseroan juga melaksanakan kegiatan usaha penunjang, termasuk memperdagangkan produk gas dari produsen lain kepada pelanggan, merancang konstruksi dan instalasi peralatan gas, serta menawarkan produk terkait lainnya kepada pabrik dan rumah sakit.

The Company's main business activities include the production, marketing, and sales of various types of industrial gases in gas, liquid, and solid forms for multiple industrial sectors in Indonesia. Additionally, the Company engages in supporting business activities, such as trading gas products from other manufacturers, designing and installing gas equipment, and offering related products to factories and hospitals.

Berikut adalah kinerja segmen usaha Perseroan, yaitu produk gas serta jasa dan peralatan, dalam 2 (dua) tahun terakhir:

The Company's business segments performance, including gas products and equipment services, over the past 2 (two) years is presented as follows:

dalam juta Rupiah, kecuali dinyatakan lain | in million Rupiah, unless otherwise stated

Segmen Usaha	2025	2024	Pertumbuhan Growth		Business Segment
			Rp	%	
PENJUALAN NETO NET SALES					
Produk Gas	2.804.439	2.688.151	116.288	4,33	Gas Product
Jasa dan Peralatan	204.364	219.524	(15.160)	(6,91)	Service and Equipment
Total	3.008.803	2.907.675	101.128	3,48	Total
BEBAN POKOK PENJUALAN COST OF GOODS SOLD					
Produk Gas	1.512.106	1.505.275	6.831	0,45	Gas Product
Jasa dan Peralatan	115.654	130.426	(14.772)	(11,33)	Service and Equipment
Total	1.627.760	1.635.701	(7.941)	(0,49)	Total
LABA KOTOR GROSS PROFIT					
Produk Gas	1.292.333	1.182.876	109.457	9,25	Gas Product
Jasa dan Peralatan	88.710	89.098	(388)	(0,44)	Service and Equipment
Total	1.381.043	1.271.974	109.069	8,57	Total



Pada tahun 2025, struktur pendapatan Perseroan masih didominasi oleh segmen Produk Gas sebagai kontributor utama terhadap total pendapatan. Penjualan Produk Gas tercatat sebesar Rp2,80 triliun, dibandingkan Rp2,69 triliun pada tahun 2024, atau meningkat sebesar 4,33%. Segmen ini memberikan kontribusi sebesar 93,21% terhadap total penjualan neto Perseroan pada tahun 2025. Perubahan tersebut disebabkan oleh peningkatan volume penjualan akibat permintaan konsumen yang meningkat, khususnya di sektor kesehatan, *consumer goods* dan infrastruktur.

Segmen Jasa dan Peralatan mencatatkan penjualan sebesar Rp204,36 miliar pada tahun 2025, dibandingkan Rp219,52 miliar pada tahun 2024, atau menurun sebesar 6,91%. Kontribusi segmen ini terhadap total pendapatan tercatat sebesar 6,79% pada tahun 2025.

In 2025, the Company's revenue structure remained predominantly driven by the Gas Products segment as the main contributor to total revenues. Sales of Gas Products amounted to Rp2.80 trillion, compared to Rp2.69 trillion in 2024, representing an increase of 4.33%. This segment contributed 93.21% of the Company's total net sales in 2025. The increase was mainly driven by higher sales volumes in line with rising customer demand, particularly from the healthcare, consumer goods, and infrastructure sectors.

The Services and Equipment segment recorded sales of Rp204.36 billion in 2025, compared to Rp219.52 billion in 2024, reflecting a decrease of 6.91%. This segment accounted for 6.79% of total revenue in 2025.

Kontribusi Segmen Usaha terhadap Total Penjualan Contribution of Business Segment to Total Sales

Segmen Produk Gas Gas Products Segment

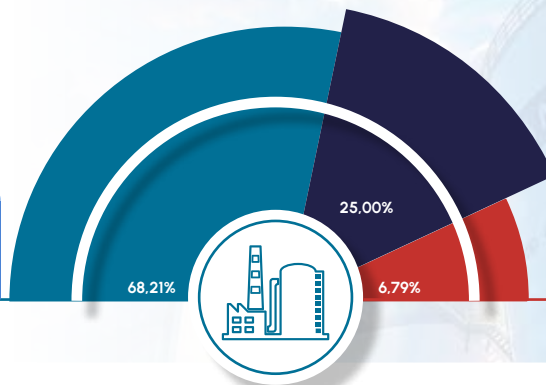
93,21%

Produk Gas Medis
 Medical Gas Product

25,00%

Produk Gas Industri
 Industrial Gas Product

68,21%



Segmen Jasa dan Peralatan
 Services and Equipment Segment

6,79%



Secara keseluruhan, total penjualan neto Perseroan pada tahun 2025 tercatat sebesar Rp3,01 triliun, meningkat sebesar 3,48% dibandingkan Rp2,91 triliun pada tahun 2024.

Beban pokok penjualan tercatat sebesar Rp1,63 triliun, menurun sedikit sebesar 0,49% atau Rp 7,94 miliar, dibandingkan dengan Rp1,64 triliun pada tahun 2024. Hal ini menunjukkan skala ekonomis Perseroan yang semakin kuat, sehingga memungkinkan peningkatan efisiensi operasional dan penurunan biaya per unit produksi.

Dengan perkembangan tersebut, laba kotor Perseroan pada tahun 2025 tercatat sebesar Rp1,38 triliun, meningkat sebesar 8,57% dibandingkan Rp1,27 triliun pada tahun 2024. Peningkatan ini mencerminkan ekspansi margin yang didukung oleh peningkatan volume penjualan, perbaikan bauran produk, serta efisiensi biaya operasional.

Perbaikan margin ini diikuti oleh peningkatan EBITDA Perseroan menjadi Rp841,11 miliar pada tahun 2025 dari Rp821,76 miliar pada tahun 2024. Setelah mengalami penurunan pada tahun 2024 dibandingkan Rp877,85 miliar pada tahun 2023, kinerja EBITDA pada tahun 2025 menunjukkan kembali terjaganya profitabilitas operasional Perseroan.

Overall, the Company's total net sales reached Rp3.01 trillion in 2025, representing a 3.48% increase from Rp2.91 trillion in 2024.

Cost of goods sold amounted to Rp1.63 trillion, slightly decreasing by 0.49% or Rp7.94 billion, compared to Rp1.64 trillion in 2024. This reflects the strengthening of the Company's economies of scale, thereby enabling improved operational efficiency and lower unit production costs.

As a result, the Company's gross profit reached Rp1.38 trillion in 2025, an increase of 8.57% compared to Rp1.27 trillion in 2024. This improvement reflects enhanced margin expansion driven by higher sales volumes, a more favorable product mix, and improved cost efficiency.

This margin improvement was reflected in the Company's EBITDA, which increased to Rp841.11 billion in 2025 from Rp821.76 billion in 2024. Following a decline in 2024 from Rp877.85 billion in 2023, the 2025 EBITDA performance indicates a recovery in the Company's operating profitability.



EBITDA 2023-2025 EBITDA 2023-2025

2025

2024

2023

841.105

821.763

877.846

Tinjauan Kinerja Keuangan Financial Performance Review

Tinjauan kinerja keuangan Perseroan disajikan berdasarkan Laporan Keuangan Konsolidasian untuk 2 (dua) tahun terakhir, yaitu per 31 Desember 2025 dan 2024. Laporan Keuangan Konsolidasian telah diaudit sesuai dengan Standar Akuntansi Keuangan yang berlaku di Indonesia oleh Kantor Akuntan Publik Purwanto Susanti dan Surja (EY Indonesia), yang memberikan opini wajar tanpa pengecualian.

The Company's financial performance review is presented based on the Consolidated Financial Statements for the past 2 (two) years, as of December 31, 2025, and 2024. The Consolidated Financial Statements have been audited in accordance with the applicable Financial Accounting Standards in Indonesia by Purwanto Susanti dan Surja (EY Indonesia), Public Accounting Firm which issued an unqualified opinion.

Laporan Posisi Keuangan Konsolidasian Consolidated Statement of Financial Position

dalam juta Rupiah, kecuali dinyatakan lain | in million Rupiah, unless otherwise stated

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Aset Lancar	2.025.870	1.626.757	399.113	24,53	Current Assets
Aset Tidak Lancar	6.433.775	6.378.428	55.347	0,87	Non-Current Assets
Total Aset	8.459.645	8.005.185	454.460	5,68	Total Assets
Liabilitas Jangka Pendek	1.004.800	580.916	423.884	72,97	Current Liabilities
Liabilitas Jangka Panjang	3.607.626	3.640.719	(33.093)	(0,91)	Non-Current Liabilities
Total Liabilitas	4.612.426	4.221.635	390.791	9,26	Total Liabilities
Total Ekuitas	3.847.219	3.783.550	63.669	1,68	Total Equity
Total Liabilitas dan Ekuitas	8.459.645	8.005.185	454.460	5,68	Total Liabilities and Equity

Aset Lancar Current Assets

Pada tahun 2025, posisi aset lancar Perseroan tercatat sebesar Rp2,03 triliun. Dibandingkan dengan tahun 2024 yang sebesar Rp1,63 triliun, jumlah tersebut meningkat sebesar 24,53% atau setara Rp399,11 miliar. Peningkatan tersebut disebabkan oleh peningkatan kas dan setara kas, piutang usaha, persediaan dan aset lancar lainnya.

In 2025, the Company's current assets amounted to Rp2.03 trillion. Compared to Rp1.63 trillion in 2024, this represents an increase of 24.53% or Rp399.11 billion. The increase was mainly driven by higher cash and cash equivalents, trade receivables, inventories, and other current assets.



Aset Tidak Lancar

Non-Current Assets

Nilai aset tidak lancar Perseroan pada tahun 2025 mencapai Rp6,43 triliun. Jumlah ini meningkat sebesar 0,87% atau setara Rp55,35 miliar dibandingkan realisasi tahun 2024 sebesar Rp6,38 triliun. Peningkatan tersebut disebabkan oleh aset tetap dan investasi properti.

The Company's non-current assets reached Rp6.43 trillion in 2025. This reflects an increase of 0.87% or Rp55.35 billion compared to Rp6.38 trillion in 2024. The increase was primarily attributable to fixed assets and investment properties.

Total Aset

Total Assets

Secara keseluruhan, total aset Perseroan pada akhir tahun 2025 tercatat sebesar Rp8,46 triliun. Angka tersebut meningkat sebesar 5,68% atau setara Rp454,46 miliar dibandingkan tahun 2024 yang sebesar Rp8,01 triliun. Peningkatan tersebut disebabkan oleh pertumbuhan skala usaha yang didukung oleh ekspansi operasional, peningkatan investasi, serta penguatan posisi keuangan.

Overall, the Company's total assets at the end of 2025 amounted to Rp8.46 trillion. This represents an increase of 5.68% or Rp454.46 billion compared to Rp8.01 trillion in 2024. The increase was driven by business scale expansion, supported by operational expansion, increased investment, and a strengthened financial position.

Liabilitas Jangka Pendek

Current Liabilities

Sepanjang tahun 2025, liabilitas jangka pendek Perseroan tercatat sebesar Rp1,00 triliun. Dibandingkan dengan posisi tahun 2024 sebesar Rp580,92 miliar, jumlah tersebut meningkat signifikan sebesar 72,97% atau setara Rp423,88 miliar. Peningkatan tersebut disebabkan oleh pengambilan utang bank jangka pendek serta utang jangka panjang yang akan jatuh tempo dalam satu tahun.

Throughout 2025, the Company's current liabilities amounted to Rp1.00 trillion. Compared to Rp580.92 billion in 2024, this represents a significant increase of 72.97% or Rp423.88 billion. The increase was mainly due to short-term bank borrowings and the current portion of long-term debt.

Liabilitas Jangka Panjang

Non-Current Liabilities

Liabilitas jangka panjang Perseroan pada tahun 2025 tercatat sebesar Rp3,61 triliun. Nilai ini menurun sebesar 0,91% atau setara Rp33,09 miliar dibandingkan tahun 2024 yang sebesar Rp3,64 triliun. Penurunan tersebut disebabkan oleh pelunasan obligasi, yang sebagian dinet-off oleh pengambilan baru utang bank jangka panjang serta liabilitas sewa.

The Company's non-current liabilities amounted to Rp3.61 trillion in 2025. This represents a decrease of 0.91% or Rp33.09 billion compared to Rp3.64 trillion in 2024. The decrease was mainly attributable to bond repayments, partially offset by new long-term bank borrowings and lease liabilities.

Total Liabilitas

Total Liabilities

Pada akhir tahun 2025, total liabilitas Perseroan mencapai Rp4,61 triliun. Jumlah tersebut meningkat sebesar 9,26% atau setara Rp390,79 miliar dibandingkan tahun 2024 sebesar Rp4,22 triliun. Peningkatan tersebut disebabkan oleh kebutuhan pendanaan untuk modal kerja, dengan tetap memperhatikan pengelolaan risiko keuangan secara pruden.

As of the end of 2025, the Company's total liabilities reached Rp4.61 trillion. This represents an increase of 9.26% or Rp390.79 billion compared to Rp4.22 trillion in 2024. The increase was driven by funding requirements for working capital, while maintaining prudent financial risk management.



Total Ekuitas

Total Equity

Total ekuitas Perseroan pada tahun 2025 tercatat sebesar Rp3,85 triliun. Dibandingkan dengan tahun 2024 yang sebesar Rp3,78 triliun, jumlah tersebut meningkat sebesar 1,68% atau setara Rp63,67 miliar. Peningkatan tersebut disebabkan oleh peningkatan laba bersih Perseroan.

The Company's total equity in 2025 amounted to Rp3.85 trillion. Compared to Rp3.78 trillion in 2024, this represents an increase of 1.68% or Rp63.67 billion. The increase was driven by higher net income generated by the Company.



Aset Lancar
Current Assets



24,53%



Aset Tidak Lancar
Concurrent Assets



0,87%



Total Aset
Total Assets



5,68%



Total Liabilitas
Current Liabilities



9,26%



Total Ekuitas
Total Equity



1,68%

Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian

Consolidated Statement of Profit or Loss and Other Comprehensive Income

dalam juta Rupiah, kecuali dinyatakan lain | in million Rupiah, unless otherwise stated

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Penjualan	3.008.803	2.907.675	101.128	3,48	Sales
Beban Pokok Penjualan	(1.627.760)	(1.635.701)	7.941	(0,49)	Cost of Goods Sold
Laba Bruto	1.381.043	1.271.974	109.069	8,57	Gross Profit
Pendapatan (Beban) Lain-Lain, Neto	(10.400)	18.753	(29.153)	(155,46)	Other Income (Expenses), Net
Beban Penjualan	(610.511)	(549.617)	(60.894)	11,08	Selling Expenses
Beban Umum dan Administrasi	(359.094)	(334.947)	(24.147)	7,21	General and Administration
Beban Pendanaan	(325.939)	(314.178)	(11.761)	3,74	Financing expenses
Pendapatan Keuangan	15.165	23.074	(7.909)	(34,28)	Finance Income
Laba Sebelum Taksiran Penghasilan (Beban) Pajak	90.264	115.059	(24.795)	(21,55)	Income Before Provision for Tax Income (Expense)
Taksiran Penghasilan (Beban) Pajak	(27.653)	(4.863)	(22.790)	468,64	Provision for Tax Income (Expense)
Laba Tahun Berjalan	62.611	110.196	(47.585)	(43,18)	Profit for the Year
Penghasilan Komprehensif lain Tahun Berjalan Setelah Pajak	30.328	(4.537)	34.865	(768,45)	Other Comprehensive Income for the Year After Tax



Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Total Penghasilan Komprehensif Tahun Berjalan	92.939	105.659	(12.720)	(12,04)	Total Comprehensive Income for the Year
Laba (rugi) Bersih Tahun Berjalan yang Diatribusikan kepada:			Profit (Loss) for the Year Attributable to:		
Pemilik Entitas Induk	58.379	104.947	(46.568)	(44,37)	Owners of the Parent Entity
Kepentingan Non-Pengendali	4.232	5.249	(1.017)	(19,38)	Non-Controlling Interests
Total Penghasilan Komprehensif Tahun Berjalan yang Diatribusikan kepada:			Total Comprehensive Income for the Year Attributable to:		
Pemilik Entitas Induk	88.148	100.506	(12.358)	(12,30)	Owners of the Parent Entity
Kepentingan Non-Pengendali	4.791	5.153	(362)	(7,02)	Non-Controlling Interests
Laba per Saham - Dasar (dalam Rupiah Penuh)	19,04	34,22	(15,19)	(44,37)	Earnings per Share - Basic

Pendapatan

Revenue

Pada tahun 2025, Perseroan membukukan pendapatan sebesar Rp3,01 triliun. Jumlah tersebut meningkat sebesar 3,48% atau setara Rp101,13 miliar dibandingkan tahun 2024 yang tercatat sebesar Rp2,91 triliun. Peningkatan tersebut disebabkan oleh peningkatan volume penjualan gas.

In 2025, the Company recorded revenue of Rp3.01 trillion. This represents an increase of 3.48% or Rp101.13 billion compared to Rp2.91 trillion in 2024. The increase was driven by higher gas sales volumes.

Beban Pokok Penjualan

Cost of Goods Sold

Sepanjang tahun 2025, beban pokok penjualan Perseroan tercatat sebesar Rp1,63 triliun. Dibandingkan dengan tahun 2024 sebesar Rp1,64 triliun, jumlah tersebut menurun sebesar 0,49% atau setara Rp7,94 miliar. Penurunan tersebut disebabkan oleh peningkatan efisiensi operasional.

Throughout 2025, the Company's cost of goods sold amounted to Rp1.63 trillion. Compared to Rp1.64 trillion in 2024, this represents a decrease of 0.49% or Rp7.94 billion. The decrease was driven by improved operational efficiency.

Laba Bruto

Gross Profit

Laba bruto Perseroan pada tahun 2025 tercatat sebesar Rp1,38 triliun. Angka tersebut meningkat sebesar 8,57% atau setara Rp109,07 miliar dibandingkan tahun 2024 yang tercatat sebesar Rp1,27 triliun. Peningkatan tersebut disebabkan oleh pertumbuhan pendapatan yang diimbangi dengan pengelolaan biaya produksi yang lebih efisien.

The Company's gross profit in 2025 amounted to Rp1.38 trillion. This represents an increase of 8.57% or Rp109.07 billion compared to Rp1.27 trillion in 2024. The increase reflects revenue growth supported by more efficient production cost management.

Laba Tahun Berjalan

Profit for the Year

Pada tahun 2025, Perseroan mencatatkan laba tahun berjalan sebesar Rp62,61 miliar. Dibandingkan dengan tahun 2024 yang sebesar Rp110,20 miliar, jumlah tersebut menurun sebesar 43,18% atau setara Rp47,59 miliar. Penurunan tersebut disebabkan oleh peningkatan beban operasional, beban pendanaan dan pajak penghasilan.

In 2025, the Company recorded profit for the year of Rp62.61 billion. Compared to Rp110.20 billion in 2024, this represents a decrease of 43.18% or Rp47.59 billion. The decrease was mainly attributable to higher operating expenses, financing costs, and income tax expenses.



Total Penghasilan Komprehensif Tahun Berjalan

Total Comprehensive Income for the Year

Total penghasilan komprehensif tahun berjalan Perseroan pada tahun 2025 tercatat sebesar Rp92,94 miliar. Nilai tersebut menurun sebesar 12,04% atau setara Rp12,72 miliar dibandingkan tahun 2024 yang sebesar Rp105,66 miliar. Penurunan tersebut disebabkan oleh penurunan laba bersih Perseroan, yang sebagian dinet-off oleh peningkatan penghasilan komprehensif lainnya dari revaluasi tanah.

The Company's total comprehensive income for the year in 2025 amounted to Rp92.94 billion. This represents a decrease of 12.04% or Rp12.72 billion compared to Rp105.66 billion in 2024. The decrease was primarily driven by lower net income, partially offset by higher other comprehensive income from land revaluation.



Penjualan Neto
Net Sales



Beban Pokok Penjualan
Cost of Goods Sold



Laba Bruto
Gross Profit



3,48%



0,49%



8,57%

Laporan Arus Kas Konsolidasian

Consolidated Statement of Cash Flows

dalam juta Rupiah, kecuali dinyatakan lain | in million Rupiah, unless otherwise stated

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Penerimaan Kas dari Pelanggan - Bersih	2.954.272	2.908.230	46.042	1,58	Cash Received from Customers - Net
Kas yang Dihasilkan dari Operasi	744.754	603.958	140.796	23,31	Cash Generated from Operations
Kas Bersih Diperoleh dari Aktivitas Operasi	451.376	273.248	178.128	65,19	Net Cash Provided by Operating Activities
Kas Bersih Digunakan untuk Aktivitas Investasi	(367.946)	(546.209)	178.263	(32,64)	Net Cash Used in Investing Activities
Kas Bersih Diperoleh dari Aktivitas Pendanaan	209.088	82.665	126.423	152,93	Net Cash Provided by Financing Activities
Penurunan Bersih Kas dan Setara Kas	292.518	(190.296)	482.814	(253,72)	Net Decrease in Cash and Cash Equivalents
Kas dan Setara Kas Awal Tahun	384.284	574.580	(190.296)	(33,12)	Cash and Cash Equivalents at Beginning of the Year
Kas dan Setara Kas Akhir Tahun	676.802	384.284	292.518	76,12	Cash and Cash Equivalents at End of the Year



Arus Kas dari Aktivitas Operasi

Cash Flow from Operating Activities

Pada tahun 2025, Perseroan mencatatkan kas bersih dari aktivitas operasi sebesar Rp451,38 miliar. Dibandingkan dengan tahun 2024 yang tercatat sebesar Rp273,25 miliar, jumlah tersebut meningkat sebesar 65,19% atau setara Rp178,13 miliar. Peningkatan tersebut disebabkan oleh peningkatan kas yang dihasilkan dari operasi.

In 2025, the Company recorded net cash generated from operating activities of Rp451.38 billion. Compared to Rp273.25 billion in 2024, this represents an increase of 65.19% or Rp178.13 billion. The increase was driven by higher cash generated from operations.

Arus Kas dari Aktivitas Investasi

Cash Flow from Investing Activities

Sepanjang tahun 2025, kas yang digunakan untuk aktivitas investasi tercatat sebesar Rp367,95 miliar. Jumlah tersebut menurun sebesar 32,64% atau setara Rp178,26 miliar dibandingkan tahun 2024 yang tercatat sebesar Rp546,21 miliar. Penurunan tersebut disebabkan oleh berkurangnya realisasi investasi, seiring dengan fokus Perseroan pada optimalisasi aset yang telah ada.

Throughout 2025, cash used in investing activities amounted to Rp367.95 billion. This represents a decrease of 32.64% or Rp178.26 billion compared to Rp546.21 billion in 2024. The decrease reflects lower investment realization, in line with the Company's focus on optimizing existing assets.

Arus Kas dari Aktivitas Pendanaan

Cash Flow from Financing Activities

Arus kas dari aktivitas pendanaan pada tahun 2025 tercatat sebesar Rp209,09 miliar. Dibandingkan dengan tahun 2024 yang tercatat sebesar Rp82,67 miliar, jumlah tersebut meningkat sebesar 152,93% atau setara Rp126,42 miliar. Peningkatan tersebut disebabkan oleh penambahan utang bank jangka panjang dan jangka pendek untuk kebutuhan modal kerja dan CAPEX.

Cash flows from financing activities in 2025 amounted to Rp209.09 billion. Compared to Rp82.67 billion in 2024, this represents an increase of 152.93% or Rp126.42 billion. The increase was driven by additional long-term and short-term bank borrowings to support working capital and capital expenditure requirements.



Penerimaan Kas dari Pelanggan
Cash Received from Customers



1,58%



Kas yang Dihasilkan dari Operasi
Cash Generated from Operations



23,31%



Kas Bersih Diperoleh dari Aktivitas Operasi
Net Cash Provided by Operating Activities



65,19%



Kas dan Setara Kas Akhir Tahun
Cash and Cash Equivalent at End of Year



76,12%



Kemampuan Membayar Utang

Debt Payment Capability

Perseroan senantiasa mengelola risiko likuiditas dengan memonitor profil jatuh tempo utang, menjaga saldo kecukupan kas, dan menyiapkan sumber pendanaan untuk pembayaran utang jatuh tempo. Tanggal jatuh tempo kontraktual dari liabilitas keuangan seperti utang usaha, beban akrual, utang lain-lain dan pinjaman bank jangka pendek adalah kurang dari satu tahun, kecuali untuk liabilitas keuangan seperti pinjaman dari bank dan lembaga keuangan, liabilitas sewa serta utang obligasi (setelah dikurangi porsi pinjaman yang harus dilunasi setiap tahun).

Kemampuan Perseroan dalam memenuhi seluruh kewajiban baik kewajiban jangka panjang maupun jangka pendek diukur melalui beberapa rasio antara lain rasio likuiditas dan rasio solvabilitas. Rasio likuiditas digunakan untuk mengukur kemampuan melunasi kewajiban jangka pendek, sedangkan rasio solvabilitas digunakan untuk digunakan untuk mengukur kemampuan memenuhi seluruh kewajiban.

The Company continuously manages liquidity risk by monitoring debt maturity profiles, maintaining adequate cash balances, and ensuring the availability of funding sources to meet maturing obligations. The contractual maturities of financial liabilities such as trade payables, accrued expenses, other payables, and short-term bank borrowings are generally within one year, except for financial liabilities such as loans from banks and financial institutions, lease liabilities, and bonds (after deducting the portion of borrowings due within one year).

The Company's ability to meet both long-term and short-term obligations is measured through several key ratios, including liquidity and solvency ratios. Liquidity ratios are used to assess the Company's ability to settle short-term obligations, while solvency ratios measure its ability to meet overall obligations.

Kemampuan Membayar Utang Jangka Pendek (Likuiditas)

Short-Term Debt Servicing Capacity (Liquidity)

Rasio lancar dan rasio kas menjadi tolak ukur likuiditas Perseroan. Berdasarkan perhitungan rasio di tahun 2025, Perseroan pada dasarnya memiliki kemampuan yang baik dalam membayar liabilitas jangka pendeknya. Sebagian besar liabilitas jangka pendek Perseroan merupakan utang usaha dan utang lain-lain, beban akrual serta utang bank dan utang obligasi/sukuk yang harus dilunasi dalam waktu satu tahun.

Penguatan aspek likuiditas Perseroan tercermin dari penguatan rasio kunci dan rasio cepat. Penguatan tersebut didukung oleh peningkatan liabilitas jangka pendek Perseroan dan diimbangi dengan peningkatan aset jangka pendek, dengan masing-masing peningkatan sebesar 72.97% menjadi Rp1,00 triliun dari Rp580,92 miliar di tahun 2025, serta peningkatan sebesar 24.53% menjadi Rp2,03 triliun dari Rp1,63 triliun pada tahun 2025.

The current ratio and cash ratio serve as key indicators of the Company's liquidity. Based on the 2025 ratio calculations, the Company demonstrates a sound ability to meet its short-term liabilities. Most of the Company's current liabilities consist of trade payables, other payables, accrued expenses, as well as bank borrowings and bonds/sukuk due within one year.

Strengthening of the Company's liquidity profile is reflected in the improvement of key ratios, including the quick ratio. This improvement was supported by an increase in current liabilities, which rose by 72.97% to Rp1.00 trillion from Rp580.92 billion, and was accompanied by growth in current assets, which increased by 24.53% to Rp2.03 trillion from Rp1.63 trillion in 2025.

dalam x | in times

Uraian Description	2025	2024
Rasio Likuiditas Liquidity Ratio		
Rasio Lancar Current Ratio	2.02	2.80
Rasio Kas Cash Ratio	0.67	0.66
Rasio Solvabilitas Solvency Ratio		
Rasio Liabilitas terhadap Aset Debt to Assets Ratio (DAR)	0.55	0.53
Rasio Liabilitas terhadap Ekuitas Debt to Equity Ratio (DER)	1.20	1.12
Interest Bearing Debt to Equity Ratio	0.98	0.96
Interest Coverage Ratio	2.58	2.60



Kemampuan Membayar Utang Jangka Panjang (Solvabilitas)

Long-Term Debt Servicing Capacity (Solvency)

Kemampuan Perseroan dalam memenuhi kewajiban jangka panjang tercermin dari pengelolaan struktur permodalan serta kapasitas arus kas yang memadai. Hal ini antara lain tercermin melalui rasio solvabilitas, seperti *Debt to Equity Ratio* (DER), *Debt to Asset Ratio* (DAR), *Interest Bearing Debt to Equity Ratio*, serta *Interest Coverage Ratio* (ICR).

Pada tahun 2025, rasio *Interest Bearing Debt to Equity* dan ICR Perseroan menunjukkan posisi yang terjaga dengan baik, mencerminkan kemampuan Perseroan dalam memenuhi kewajiban serta menjaga keseimbangan struktur permodalan.

Selain itu, Perseroan juga memenuhi seluruh persyaratan yang ditetapkan oleh kreditur berdasarkan perjanjian pinjaman yang berlaku. *Debt covenant* dari bank menggunakan parameter: 1) *Net Debt to EBITDA* dengan batas maksimal kurang dari 6,0 kali; dan 2) *Debt Service Coverage Ratio* (DSCR) dengan batas minimal lebih dari 1,2 kali. Pemenuhan terhadap ketentuan tersebut menunjukkan kondisi keuangan Perseroan yang sehat serta kemampuan Perseroan dalam memenuhi kewajiban pembayaran utang.

Kemampuan membayar utang juga dapat tercermin berdasarkan peringkat obligasi. Obligasi Perseroan setiap tahun dinilai oleh lembaga pemeringkatan guna mendukung kelayakan obligasi yang diterbitkan. Untuk obligasi dan Sukuk yang diterbitkan dan dicatatkan di Bursa Efek Indonesia, Perseroan bekerja sama dengan PT Fitch Rating Indonesia sebagai lembaga pemeringkat efek.

The Company's ability to meet its long-term obligations is reflected in the management of its capital structure and adequate cash flow capacity. This is demonstrated through key solvency ratios, including the *Debt to Equity Ratio* (DER), *Debt to Asset Ratio* (DAR), *Interest Bearing Debt to Equity Ratio*, and *Interest Coverage Ratio* (ICR).

In 2025, the Company's *Interest Bearing Debt to Equity Ratio* and ICR remained at well-maintained levels, reflecting the Company's ability to meet its obligations while maintaining a balanced capital structure.

In addition, the Company complied with all requirements set by creditors under the prevailing loan agreements. Bank debt covenants are based on the following parameters: (1) *Net Debt to EBITDA*, with a maximum threshold of below 6.0 times; and (2) *Debt Service Coverage Ratio* (DSCR), with a minimum threshold of above 1.2 times. Compliance with these requirements indicates a sound financial condition and the Company's ability to meet its debt obligations.

The Company's debt servicing capacity is also reflected in its bond ratings. The Company's bonds are evaluated annually by rating agencies to support the creditworthiness of the issued instruments. For bonds and sukuk issued and listed on the Indonesia Stock Exchange, the Company collaborates with PT Fitch Rating Indonesia as the credit rating agency.

Kolektibilitas Piutang

Receivables Collectability

Secara berkala, Perseroan melakukan peninjauan atas tingkat kolektibilitas piutang usaha dan piutang lain-lain sebagai bagian dari proses pemantauan kinerja keuangan setiap bulannya. Piutang usaha merupakan jumlah yang terutang dari pelanggan dalam kegiatan usaha rutin, sedangkan piutang lain-lain merupakan jumlah yang terutang dari karyawan, pelanggan atas ganti rugi kerusakan botol dan dari pihak berelasi atas beban-beban operasional yang dibayarkan terlebih dahulu oleh Perseroan (*reimbursement of expenses*).

Kolektibilitas piutang secara umum tetap terjaga pada tahun 2025. Namun demikian, terdapat peningkatan yang cukup signifikan pada piutang dengan umur >90 hari, dari Rp122,6 miliar menjadi Rp159,4 miliar, serta perpanjangan periode penagihan dari 65,5 hari menjadi 71,3 hari. Peningkatan ini terutama dipengaruhi oleh siklus pembayaran yang lebih panjang dari beberapa mitra BUMN. Untuk memitigasi hal tersebut, Perseroan telah memulai sejumlah inisiatif perbaikan proses, antara lain melalui implementasi sistem penagihan dan penagihan berbasis digital seperti *e-invoicing*.

The Company periodically reviews the collectability levels of trade receivables and other receivables as part of its monthly financial performance monitoring process. Trade receivables represent amounts due from customers arising from the Company's core business activities, while other receivables represent amounts due from employees, customers for compensation related to cylinder damages, and related parties for operational expenses initially paid by the Company (*reimbursement of expenses*).

Receivables collectability remained generally stable in 2025; however, there was a notable increase in >90-day receivables from Rp122.6 billion to Rp159.4 billion, with a longer collection period from 65.5 to 71.3 days. This development was primarily driven by longer payment cycles from certain SOE counterparties. To mitigate this, the Company has started several process improvements initiatives, including the implementation of digital-based billing and collection processes, such as *e-invoicing*, automated invoice issuance,



penerbitan faktur otomatis, pengiriman pengingat melalui *email* secara otomatis, serta *Customer Payment Portal*. Selain itu, Perseroan juga menjalin kerja sama dengan lembaga keuangan untuk mempercepat proses penagihan ke depan.

Perseroan juga terus memonitor kolektibilitas piutang usaha melalui analisa umur piutang, yang pada tahun 2025 tercatat sebagai berikut:

automated email reminders and Customer Payment Portal, as well as partnering with financial institutions to accelerate collection going forward.

The Company also continues to monitor the collectibility of trade receivables through aging analysis, which in 2025 is presented as follows:

dalam juta Rupiah, kecuali dinyatakan lain | in million Rupiah, unless otherwise stated

Uraian	2025	2024	Description
Kurang dari 30 Hari	431.003	424.005	Less than 30 Days
31-60 Hari	57.692	62.435	31-60 Days
61-90 Hari	28.844	25.042	61-90 days
Lebih dari 90 Hari	159.432	122.585	More than 90 days
Total	676.971	634.067	Total

Struktur Modal

Capital Structure

Informasi terkait struktur modal Perseroan dalam 2 (dua) tahun terakhir diungkapkan sebagai berikut:

Information regarding the Company's capital structure over the past 2 (two) years is presented as follows:

Uraian	2025 (Rp juta) 2025 (Rp million)		2024 (Rp Juta) 2024 (Rp million)		Description
	Rp	%	Rp	%	
Total Liabilitas	4.612.426	54,52	4.221.635	52,74	Total Liabilities
Total Ekuitas	3.847.219	45,48	3.783.550	47,26	Total Equity
Total Liabilitas dan Ekuitas	8.459.645	100,00	8.005.185	100,00	Total Liabilities and Equity
Rasio Utang terhadap Ekuitas		1,20		1,12	Debt to Equity Ratio

Komposisi Struktur Modal

Composition of Capital Structure

Liabilitas
Liabilities

54,52%



54,52%



47,26%

Ekuitas
Equity



45,48%



Kebijakan Manajemen atas Struktur Modal

Capital Structure Management Policy

Manajemen secara aktif mengelola struktur modal untuk memastikan stabilitas keuangan, mendukung pertumbuhan bisnis yang berkelanjutan, serta meminimalkan biaya modal. Pengelolaan ini dilakukan guna menjaga kelangsungan usaha dan memberikan manfaat optimal bagi Pemegang Saham serta pemangku kepentingan lainnya. Secara berkala, Perseroan mengevaluasi utang untuk mempertimbangkan kemungkinan pembiayaan kembali dengan utang baru yang lebih efisien. Langkah ini bertujuan menurunkan biaya utang, mengoptimalkan likuiditas, dan memperkuat kapasitas pendanaan jangka panjang.

Strategi Perseroan di tahun 2025 adalah menyesuaikan struktur modal sesuai dengan kebutuhan operasional dan pengeluaran modal Perseroan, menyediakan kas dan setara kas serta fasilitas perbankan dalam jumlah yang optimal untuk meningkatkan skala usaha pada tahun-tahun mendatang melalui pertumbuhan organik maupun anorganik.

Selain memenuhi persyaratan kreditur, Perseroan memastikan struktur permodalannya tetap berada pada tingkat yang tidak berisiko terhadap peringkat kredit. Rasio utang terhadap ekuitas menjadi indikator utama yang diawasi oleh manajemen guna mengevaluasi kesehatan struktur permodalan dan menilai efektivitas penggunaan pinjaman. Dengan pemantauan yang cermat terhadap rasio ini, Perseroan dapat menjaga stabilitas keuangan serta memastikan kemampuan untuk memenuhi kewajiban finansial secara berkelanjutan.

Management actively manages the capital structure to ensure financial stability, support sustainable business growth, and minimize the cost of capital. This approach is undertaken to maintain business continuity and deliver optimal value to Shareholders and other stakeholders. The Company periodically evaluates its debt profile to assess potential refinancing opportunities with more efficient funding. This initiative aims to reduce the cost of debt, optimize liquidity, and strengthen long-term funding capacity.

In 2025, the Company's strategy is to align its capital structure with operational requirements and capital expenditure plans, while maintaining an optimal level of cash and cash equivalents as well as banking facilities to support future business expansion through both organic and inorganic growth.

In addition to meeting creditor requirements, the Company ensures that its capital structure remains within a level that does not pose risks to its credit rating. The debt-to-equity ratio serves as a key indicator monitored by management to assess the health of the capital structure and the effectiveness of leverage utilization. Through close monitoring of this ratio, the Company is able to maintain financial stability and ensure its ability to meet financial obligations on a sustained basis.

Ikatan Material untuk Investasi Barang Modal

Material Commitment for Capital Goods Investment

Selama tahun 2025, terdapat ikatan material yang dilakukan untuk tujuan investasi barang modal sebesar Rp143,1 miliar dari Rp489,7 miliar pada tahun sebelumnya. Adapun Perseroan menggunakan arus kas internal serta pendanaan eksternal yaitu pinjaman bank sindikasi untuk melakukan kegiatan usahanya, termasuk untuk belanja modal. Seluruh ikatan material menggunakan mata uang Rupiah sebagai denominasi.

In 2025, the Company entered into material commitments for capital expenditure amounting to Rp143.1 billion, compared to Rp489.7 billion in the previous year. The Company utilized internal cash flows as well as external funding, namely syndicated bank loans, to support its business activities, including capital expenditure. All material commitments were denominated in Rupiah.

Realisasi Investasi Barang Modal

Capital Expenditure Realization

Investasi Barang Modal atau *Capital Expenditure* (Capex) merupakan aktivitas pengeluaran dana yang digunakan untuk membeli sejumlah aset atau investasi yang diharapkan dapat memberikan nilai manfaat di masa depan.

Capital expenditure (Capex) represents the outflow of funds used to acquire assets or investments expected to generate future economic benefits.



Secara umum, belanja modal Perseroan digunakan untuk kegiatan operasional Perseroan. Sumber pendanaan yang digunakan untuk pembelanjaan modal rutin (tidak termasuk transaksi akuisisi) selama periode di atas secara umum berasal dari kas operasional serta pembiayaan dari pinjaman sindikasi Perseroan tidak melakukan transaksi lindung nilai dalam mata uang asing untuk pembelian barang modal. Dalam melakukan pembelian barang modal, Perseroan telah merencanakan pembelian barang modal tersebut sesuai dengan peruntukannya.

Capex yang terealisasi pada tahun 2025 adalah sebesar Rp427,27 miliar, menurun 26,97% atau Rp157,81 miliar dibandingkan Rp585,1 miliar pada tahun 2024. Penurunan ini sejalan dengan selesainya fase investasi utama, ditandai dengan *commissioning* 3 (tiga) fasilitas produksi baru sepanjang tahun 2025.

Seiring dengan beralihnya fokus dari ekspansi kapasitas ke optimalisasi dan utilisasi aset, nilai *committed Capex* juga menurun signifikan dari Rp490 miliar pada tahun 2024 menjadi Rp143 miliar pada tahun 2025. Kondisi ini mencerminkan transisi Perseroan menuju fase operasional yang lebih stabil, dengan disiplin alokasi modal yang tetap terjaga. Dengan siklus investasi yang telah sebagian besar terselesaikan dan fasilitas baru mulai memberikan kontribusi terhadap kinerja operasional, Perseroan berada pada posisi yang lebih siap untuk memperkuat arus kas secara berkelanjutan dalam beberapa tahun ke depan.

In general, the Company's capital expenditure is allocated to support its operational activities. The funding sources for routine capital expenditure (excluding acquisition transactions) during the period were primarily derived from operating cash flows and financing from syndicated loans. The Company did not undertake any foreign exchange hedging transactions related to capital expenditure. Capital expenditure planning is conducted in alignment with its intended use and operational requirements.

Capital expenditure in 2025 amounted to Rp427.27 billion, a decrease of 26.97% or Rp157.81 billion compared to Rp585.1 billion in 2024. The decrease conforms with the completion of the major investment phase, marked by the commissioning of 3 (three) production facilities throughout 2025.

As the Company's focus shifts from capacity expansion to asset optimization and utilization, committed Capex value also decreased significantly from Rp490 billion in 2024 to Rp143 billion in 2025. This reflects the Company's transition into a more stable operational phase, while maintaining disciplined capital allocation. With the investment cycle largely completed and the new facilities now contributing to operational performance, the Company is well positioned to generate stronger free cash flow conversion in the coming years.



Perbandingan antara Target dan Realisasi Tahun 2025

Comparison of Target and Realization In 2025

[IR-4F]

Secara garis besar, Perseroan menargetkan pertumbuhannya sebesar 1,5-2x dari nilai PDB nasional setiap tahunnya. Proyeksi ini mempertimbangkan kontribusi dan pangsa pasar Perseroan di semua sektor industri yang relevan dengan bisnis yang dijalankannya, seperti medis, ritel, barang konsumsi, infrastruktur, dan manufaktur lainnya. Pesatnya perkembangan sektor-sektor tersebut turut memengaruhi kemajuan dan perkembangan Perseroan saat ini dan di masa mendatang.

In general, the Company targets annual growth of approximately 1.5-2.0x the national GDP growth. This projection takes into account the Company's contribution and market share across all industry sectors relevant to its business, including healthcare, retail, consumer goods, infrastructure, and other manufacturing sectors. The rapid development of these sectors continues to influence the Company's growth trajectory, both in the present and in the future.

Uraian Description	Satuan Unit	Target 2025 2025 Target	Realisasi 2025 2025 Realisation	Pencapaian Target Target Achievements
Kinerja Produksi Production Performance				
Produksi Gas Gas production	Juta ton Million ton	759	729	96,14%
Kinerja Keuangan Financial Performance				
Penjualan Bersih Net sales	Rp juta Rp million	3.265.922	3.008.803	92,13%
Laba Kotor Gross Margin	Rp juta Rp million	1.824.957	1.381.043	75,68%
Struktur Modal Capital Structure				
Total Liabilitas Total Liabilities	Rp juta Rp million	4.597.588	4.612.426	100,32%
Total Ekuitas Total Equity	Rp juta Rp million	3.965.748	3.847.219	97,01%
Total Liabilitas dan Ekuitas Total Liabilities and Equity	Rp juta Rp million	8.563.336	8.459.645	98,79%
Rasio Utang terhadap Ekuitas Debt to Equity Ratio	Kali (x) Times (x)	1,16	1,20	103,41%

Prospek Usaha Business Prospects

[IR-4G]

Pada tahun 2026, perekonomian global diproyeksikan tetap tumbuh moderat di tengah ketidakpastian geopolitik, fragmentasi perdagangan, serta normalisasi kebijakan moneter global. *International Monetary Fund* dalam *World Economic Outlook Update* Januari 2026 memproyeksikan pertumbuhan ekonomi global sekitar 3,3% pada 2026, relatif stabil dengan tahun 2025, dan inflasi global diperkirakan menurun menuju kisaran 3,8%.¹⁾ Meskipun volatilitas harga komoditas dan dinamika suku bunga global masih menjadi risiko, prospek global dinilai tetap resilien.

Sejalan dengan kondisi global tersebut, perekonomian Indonesia diproyeksikan tetap tumbuh dengan ketahanan yang kuat. Berdasarkan proyeksi pemerintah dan Laporan Perekonomian Indonesia 2025 yang diterbitkan oleh Bank Indonesia, pertumbuhan ekonomi nasional pada 2026 diperkirakan berada pada kisaran 5,1%-

In 2026, the global economy is projected to continue growing at a moderate pace amid geopolitical uncertainty, trade fragmentation, and the normalization of global monetary policies. The International Monetary Fund, in its January 2026 World Economic Outlook Update, projects global economic growth of approximately 3.3% in 2026, broadly unchanged from 2025, while global inflation is expected to decline toward around 3.8%.¹⁾ Despite risks from commodity price volatility and global interest rate dynamics, the global outlook is considered to remain resilient.

In line with global conditions, Indonesia's economy is projected to maintain strong resilience. Based on government projections and the Indonesia Economic Report 2025 published by Bank Indonesia, national economic growth in 2026 is expected to range between 5.1%-5.3%, supported by stable household consumption, increased



5,3%, didukung oleh konsumsi rumah tangga yang stabil, investasi yang meningkat, serta kinerja sektor eksternal yang terjaga. Inflasi diproyeksikan tetap berada dalam kisaran sasaran 2%-4%, dengan stabilitas nilai tukar dan sistem keuangan yang tetap kuat.²⁾

Pemerintah tetap menargetkan akselerasi pertumbuhan ekonomi menuju kisaran 8% pada periode 2028-2029 melalui transformasi struktural, hilirisasi sumber daya alam, serta penguatan sektor manufaktur dan investasi. Dukungan terhadap pertumbuhan ekonomi juga diperkirakan tetap datang dari sektor industri manufaktur. Target pertumbuhan manufaktur sebesar 7,29% menjadi bagian dari agenda percepatan hilirisasi dan peningkatan daya saing industri nasional. Target kontribusi industri manufaktur sebesar 21,9% terhadap PDB pada tahun 2045 tetap menjadi arah kebijakan jangka panjang.³⁾

Sebagai bagian dari strategi penguatan industri, pemerintah juga mendorong peningkatan kinerja beberapa subsektor prioritas. Target pertumbuhan Ditjen Industri Agro sebesar 6,14%, Ditjen Industri Kimia, Farmasi, dan Tekstil sebesar 4,76%, Ditjen Industri Logam, Mesin, Alat Transportasi, dan Elektronika sebesar 6,87%, serta Ditjen Industri Kecil, Menengah, dan Aneka sebesar 4,25% menjadi dasar penguatan struktur industri nasional. Keberlanjutan pertumbuhan subsektor tersebut memberikan landasan permintaan yang solid terhadap gas industri, khususnya untuk pengolahan logam, kimia, farmasi, makanan dan minuman, serta sektor manufaktur berbasis ekspor.⁴⁾

Di sektor energi, Laporan Perekonomian Indonesia 2025 mencatat stabilitas produksi migas dan komitmen investasi hulu yang tetap kuat. Investasi hulu migas diperkirakan berada pada kisaran USD15-17 miliar, dengan target peningkatan produksi gas domestik guna mendukung ketahanan energi nasional.²⁾ Stabilitas produksi dan investasi ini memberikan efek berganda terhadap sektor penunjang, termasuk industri pengolahan dan distribusi gas.

Perseroan berada dalam posisi yang kuat untuk memanfaatkan momentum pertumbuhan ini. Fitch Ratings mengafirmasi peringkat Perseroan pada level "A(idn)" dengan *outlook* stabil, serta memproyeksikan rasio EBITDA *net leverage* membaik menjadi sekitar 3,4x pada 2025 dan 2,9x pada 2026.⁵⁾ Proyeksi tersebut mencerminkan penguatan profil kredit Perseroan dan perbaikan struktur permodalan yang berkelanjutan.

Pendapatan Perseroan diperkirakan meningkat sekitar 3%-4% per tahun pada periode 2024-2026, didukung oleh peningkatan aktivitas industri manufaktur, proyek hilirisasi mineral, ekspansi kawasan industri, serta permintaan gas industri dan gas medis yang terus tumbuh. Dengan ekspansi kapasitas produksi, penguatan jaringan distribusi nasional, serta disiplin operasional, Perseroan optimis dapat mempertahankan pertumbuhan dan meningkatkan pangsa pasar pada tahun mendatang.

Sumber:

- 1). International Monetary Fund (IMF). *World Economic Outlook Update*, Januari 2026.
- 2). Bank Indonesia. *Laporan Perekonomian Indonesia 2025*.
- 3). Kementerian Koordinator Bidang Perekonomian Republik Indonesia. *Proyeksi Pertumbuhan Jangka Menengah Nasional*.
- 4). Kementerian Perindustrian Republik Indonesia. *Target Pertumbuhan Manufaktur dan Peta Jalan Industri 2025-2045*.
- 5). Fitch Ratings. "Fitch Affirms Samator Indo Gas at 'A(idn)'; Outlook Stable".

investment, and a resilient external sector. Inflation is projected to remain within the target range of 2%-4%, supported by stable exchange rates and a robust financial system.²⁾

The government continues to target accelerated economic growth toward approximately 8% in the 2028-2029 period through structural transformation, natural resource downstreaming, and strengthening of the manufacturing and investment sectors. Support for economic growth is also expected to come from the manufacturing sector, with a targeted growth rate of 7.29% as part of the acceleration of downstream activities and enhancement of national industrial competitiveness. The long-term target of increasing the manufacturing sector's contribution to 21.9% of GDP by 2045 remains a key policy direction.³⁾

As part of efforts to strengthen the industrial sector, the government is also encouraging improved performance across priority subsectors. Growth targets include 6.14% for the Agro Industry Directorate General, 4.76% for the Chemical, Pharmaceutical, and Textile Industry Directorate General, 6.87% for the Metal, Machinery, Transportation Equipment, and Electronics Industry Directorate General, and 4.25% for the Small, Medium, and Miscellaneous Industry Directorate General. Sustained growth across these subsectors provides a solid demand foundation for industrial gases, particularly for metal processing, chemicals, pharmaceuticals, food and beverages, and export-oriented manufacturing.⁴⁾

In the energy sector, the Indonesia Economic Report 2025 highlights stable oil and gas production and continued strong upstream investment commitments. Upstream oil and gas investment is projected to range between USD15-17 billion, with a focus on increasing domestic gas production to support national energy security.²⁾ The stability of production and investment is expected to generate multiplier effects on supporting sectors, including gas processing and distribution.

The Company is well positioned to capitalize on this growth momentum. Fitch Ratings has affirmed the Company's rating at "A(idn)" with a stable outlook and projects net EBITDA leverage to improve to approximately 3.4x in 2025 and 2.9x in 2026.⁵⁾ This projection reflects strengthening credit metrics and ongoing improvements in the Company's capital structure.

The Company's revenue is expected to grow by approximately 3%-4% annually over the 2024-2026 period, supported by increased manufacturing activity, mineral downstreaming projects, expansion of industrial estates, and continued growth in demand for industrial and medical gases. Through capacity expansion, strengthening of its national distribution network, and operational discipline, the Company is confident in its ability to sustain growth and further enhance its market share in the coming years.

Sources:

- 1). International Monetary Fund. *World Economic Outlook Update*, January 2026.
- 2). Bank Indonesia. *Indonesia Economic Report 2025*.
- 3). Coordinating Ministry for Economic Affairs of the Republic of Indonesia. *National Medium-Term Growth Projections*.
- 4). Ministry of Industry of the Republic of Indonesia. *Manufacturing Growth Targets and Industrial Roadmap 2025-2045*.
- 5). Fitch Ratings. "Fitch Affirms Samator Indo Gas at 'A(idn)'; Outlook Stable".



Target Perseroan Tahun 2026

The Company's Targets for 2026

Di tahun 2026, Perseroan menargetkan pertumbuhan sebesar 1,5-2,0x dari pertumbuhan Produk Domestik Bruto (PDB) dan margin laba bersih sebesar 7-8%. Target ini didukung oleh kontribusi dari 3 (tiga) fasilitas produksi yang mulai beroperasi pada tahun 2025 dan akan memberikan kontribusi penuh terhadap kinerja pada tahun 2026, serta prospek pertumbuhan pada sektor-sektor utama seperti industri manufaktur, kesehatan, dan infrastruktur yang tetap positif.

Pencapaian target tersebut didorong oleh kelanjutan inisiatif peningkatan produktivitas dan efisiensi operasional, termasuk pemeliharaan stabilitas pabrik dan peningkatan utilisasi aset, pengendalian biaya penjualan dan SG&A secara disiplin, serta akselerasi digitalisasi melalui sentralisasi dan otomatisasi proses kunci seperti *auto-invoice*, *cylinder tracking*, dan *route optimization*. Peningkatan utilisasi aset dan efisiensi biaya ini diharapkan mendorong perbaikan struktur biaya produksi, sehingga memberikan *leverage* operasional yang lebih tinggi terhadap pertumbuhan laba kotor.

Detail target Perseroan untuk tahun 2026 adalah sebagai berikut:

In 2026, the Company targets growth of 1.5-2.0x the growth of Gross Domestic Product (GDP), with a net profit margin of 7-8%. This target is supported by contributions from three production facilities that commenced operations in 2025 and are expected to deliver full-year contributions in 2026, as well as positive growth prospects across key sectors such as manufacturing, healthcare, and infrastructure.

The achievement of these targets will be driven by the continuation of productivity enhancement and operational efficiency initiatives. These include maintaining plant stability and increasing asset utilisation, enforcing disciplined control over selling and SG&A expenses, and accelerating digitalisation through the centralisation and automation of key processes such as auto-invoicing, cylinder tracking, and route optimisation. Improvements in asset utilisation and cost efficiency are expected to enhance the production cost structure and provide greater operating leverage to support gross profit growth.

Details of the Company's 2026 targets are as follows:

Uraian Description	Satuan Unit	Realisasi 2025 2025 Realisation	Target 2026 2026 Target
Kinerja Produksi Production Performance			
Produksi Gas Gas production	juta ton million ton	729	838
Kinerja Keuangan Financial Performance			
Penjualan Bersih Net sales	Rp juta Rp million	3.008.803	3.318.148
Laba Kotor Gross Margin	Rp juta Rp million	1.381.043	1.866.362
Struktur Modal Capital Structure			
Total Liabilitas Total Liabilities	Rp juta Rp million	4.612.426	4.315.920
Total Ekuitas Total Equity	Rp juta Rp million	3.847.219	4.081.605
Total Liabilitas dan Ekuitas Total Liabilities and Equity	Rp juta Rp million	8.459.645	8.397.525
Rasio Utang terhadap Ekuitas Debt to Equity Ratio	Kali (x) Times (x)	1,20	1,06

Informasi Keuangan yang Telah Dilaporkan yang Mengandung Kejadian Luar Biasa atau Jarang Terjadi

Reported Financial Information Containing Extraordinary or Nonrecurring Events

Sepanjang tahun 2025, tidak terdapat informasi keuangan yang telah dilaporkan yang mengandung kejadian luar biasa atau jarang terjadi. Transaksi yang dilakukan selama tahun berjalan adalah transaksi yang wajar, baik untuk operasional, investasi, maupun pendanaan.

Over the course of 2025, there were no reported financial events containing extraordinary or nonrecurring events. All transactions carried out during the year were conducted in the normal course of business, whether related to operations, investments, or financing.



Informasi dan Fakta Material yang Terjadi Setelah Tanggal Laporan Akuntan

Material Information and Facts after the Accountant's Report Date

Tidak terdapat informasi dan fakta material yang terjadi setelah tanggal laporan akuntan yaitu 31 Desember 2025 hingga Laporan Tahunan ini diterbitkan.

There were no material information or events occurring after the date of the auditor's report, December 31, 2025, up to the issuance of this Annual Report.

Kebijakan Dividen Dividend Policy

Sesuai ketentuan Undang-Undang Perseroan Terbatas (UUPT), Perseroan memiliki kewajiban untuk membayarkan dividen sebesar 20,00% dari laba operasional. Penetapan pembagian dividen Perseroan mengacu pada keputusan hasil RUPS dengan tetap mempertimbangkan kebutuhan pendanaan untuk pengembangan usaha.

In accordance with the provisions of the Limited Liability Company Law (UUPT), the Company is required to distribute dividends of 20.00% of its operating profit. The determination of dividend distribution is based on resolutions of the General Meeting of Shareholders (GMS), while taking into account funding requirements for business development.

Berdasarkan RUPS yang dilakukan Perseroan pada Senin, 13 Juni 2025, Pemegang Saham memutuskan untuk membagikan dividen tunai dari laba bersih tahun buku 2024 kepada para Pemegang Saham dengan nilai masing-masing sebesar Rp8,56 per saham atau total seluruhnya sebesar Rp26,25 miliar. Adapun jadwal pembagian dividen ditetapkan sebagai berikut:

Based on the GMS held on Monday, June 13, 2025, the Shareholders resolved to distribute cash dividends from the 2024 financial year net income to Shareholders amounting to Rp8.56 per share, or a total of Rp26.25 billion. The dividend distribution schedule is as follows:

Tanggal Cum Dividen di Pasar Reguler dan Pasar Negosiasi Cum Dividend in the Regular Market and Negotiation Market	23 Juni 2025 June 23, 2025
Tanggal Ex Dividen di Pasar Reguler dan Pasar Negosiasi Ex-Dividend in the Regular Market and Negotiation Market	24 Juni 2025 June 24, 2025
Tanggal Cum Dividen di Pasar Tunai Cum Dividend in the Cash Market	25 Juni 2025 June 25, 2025
Tanggal Ex Dividen di Pasar Tunai Ex-Dividend in the Cash Market	26 Juni 2025 June 26, 2025
Tanggal Daftar Pemegang Saham (DPS) yang berhak atas dividen tunai Date of List of Shareholders entitled to cash dividends	25 Juni 2025 June 25, 2025
Tanggal Pembayaran Dividen Dividend Payment Date	17 Juli 2025 July 17, 2025

Uraian	Tahun Buku 2024 2024 Financial Year	Tahun Buku 2023 2023 Financial Year	Description
Laba Bersih (Rp juta)	104.947	165.413	Net Profit (Rp million)
Dividen Dividend			
Jumlah Saham (Lembar Saham)	3.066.660.000	3.066.660.000	Total Shares (Shares)
Dividen per Saham (Rp)	8,56	10,8	Dividend per Share (Rp)
Rasio Pembayaran Dividen (%)	25	20	Dividend Payment Ratio (%)
Tanggal Pengumuman	17 Juni 2025 June 17, 2025	26 Juni 2024 June 26, 2024	Announcement Date
Tanggal Pembayaran	17 Juli 2025 July 17, 2025	26 Juli 2024 July 26, 2024	Payment Date



Realisasi Penggunaan Dana Hasil Penawaran Umum

Realization on the Use of Proceeds from Public Offering

Pada tahun 2025, realisasi penggunaan dana hasil penawaran umum Perseroan mencakup:

- Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 (Seri A dan Seri B)
- Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 (Seri A dan Seri B)

Perseroan senantiasa mematuhi peraturan yang berlaku, termasuk Peraturan Otoritas Jasa Keuangan No. 30/2015 mengenai Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum. Per 30 Juni 2025, seluruh dana hasil penawaran umum telah habis digunakan dan Perseroan telah menyampaikan Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum terkait Obligasi dan Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 adalah sebagai berikut:

In 2025, the realization of the use of proceeds from the Company's public offerings included:

- Samator Indo Gas Shelf Registration Bond III Phase I Year 2023 (Series A and Series B)
- Samator Indo Gas Shelf Registration Sukuk Ijarah III Phase I Year 2023 (Series A and Series B)

The Company consistently complies with applicable regulations, including Financial Services Authority Regulation No. 30/2015 regarding the Report on the Realization of the Use of Public Offering Proceeds. As of June 30, 2025, all proceeds from the public offerings had been fully utilized, and the Company has submitted the Report on the Realization of the Use of Public Offering Proceeds related to the Shelf Registration Bond and Sukuk Ijarah III Samator Indo Gas Phase I Year 2023 as follows:

Nama Emisi Name of Issuance	Jumlah Hasil Penawaran Umum (Rp juta) Gross Proceeds (Rp Million)	Biaya Penawaran Umum (Rp juta) Offering Costs (Rp Million)	Hasil Realisasi Bersih (Rp juta) Net Proceeds (Rp Million)	Rencana Penggunaan Dana Menurut Prospektus Designated Use of Funds as Described in the Prospectus			Realisasi Penggunaan Dana Menurut Prospektus Realization on the Use of Funds as Described in the Prospectus			Sisa Dana Hasil Penawaran Umum Remaining Fund from Public Offering
				Investasi Mesin & Peralatan Machinery & Equipment Investment	Investasi Sarana Pemasaran Marketing Channel Investment	Jumlah Total	Investasi Mesin & Peralatan Machinery & Equipment Investment	Investasi Sarana Pemasaran Marketing Channel Investment	Jumlah Total	

PENAWARAN UMUM OBLIGASI | BONDS PUBLIC OFFERING

Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 Shelf Bonds III Samator Indo Gas Phase I 2023

Seri A Series A	41.000	841	40.159	24.095	16.064	40.159	24.095	16.064	40.159	0
Seri B Series B	29.000	595	28.405	17.043	11.362	28.405	17.043	11.362	28.405	0
Sub Total Obligasi Subtotal Bonds	70.000	1.436	68.564	41.138	27.426	68.564	41.138	27.426	68.564	0

PENAWARAN UMUM IJARAH | IJARAH PUBLIC OFFERING

Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 Shelf Sukuk Ijarah III Samator Indo Gas Phase I 2023

Seri A Series A	35.500	774	34.726	20.836	13.890	34.726	20.836	13.890	34.726	0
Seri B Series B	34.500	752	33.748	20.249	13.499	33.748	20.249	13.499	33.748	0
Sub Total Ijarah Subtotal Ijarah	70.000	1.526	68.474	41.085	27.389	68.474	41.085	27.389	68.474	0
Total Obligasi dan Ijarah Total Bonds and Ijarah	140.000	2.962	137.038	82.223	54.815	137.038	82.223	54.815	137.038	0



Informasi Material Mengenai Investasi, Ekspansi, Divestasi, Penggabungan/Peleburan Usaha, Akuisisi, Restrukturisasi Utang/Modal

Material Information on Investment, Expansion, Divestment, Business Merger, Acquisition, and Debt/Capital Restructuring

Pada tahun 2025, Perseroan merealisasikan ekspansi kapasitas produksi melalui pengoperasian sejumlah fasilitas baru yang berlokasi strategis untuk mendukung kebutuhan industri nasional. Ekspansi ini mencerminkan komitmen Perseroan dalam memperkuat jaringan produksi serta meningkatkan keandalan pasokan gas industri di berbagai wilayah.

Beberapa proyek ekspansi utama yang telah direalisasikan meliputi:

1. Pabrik *Liquefaction* di Batam dan Cikande untuk memperkuat kapasitas produksi gas cair yang mendukung kebutuhan industri di kawasan industri Batam dan Banten serta sekitarnya.
2. Pabrik *Nitrogen On-Site* di Batam untuk memasok kebutuhan pelanggan industri utama secara *dedicated*, khususnya pada sektor manufaktur dan energi

In 2025, the Company realized an expansion of its production capacity through the commissioning of several new facilities strategically located to support national industrial demand. This expansion reflects the Company's commitment to strengthening its production network and enhancing the reliability of industrial gas supply across various regions.

Key expansion projects realized during the year include:

1. Liquefaction plants in Batam and Cikande to strengthen liquid gas production capacity, supporting demand in the Batam and Banten industrial areas and surrounding regions.
2. An on-site nitrogen plant in Batam to supply dedicated industrial customers, particularly in the manufacturing and energy sectors.

Transaksi Material yang Mengandung Benturan Kepentingan dan/atau Pihak Afiliasi

Material Transactions Containing Conflicts of Interest and/or Affiliated Parties

Transaksi Pihak Berelasi

Related Party Transactions

Kelompok Usaha melakukan transaksi dengan pihak-pihak berelasi sebagaimana didefinisikan dalam PSAK 7 (Revisi 2010), "Pengungkapan Pihak-pihak Berelasi". Pihak-pihak berelasi adalah perusahaan dan perorangan yang mempunyai keterkaitan kepemilikan atau pengurusan secara langsung maupun tidak langsung dengan Perseroan.

Pada tahun 2025, Perseroan melakukan transaksi dengan pihak berelasi antara lain dalam bentuk penjualan produk gas serta jasa dan peralatan (kurang dari 5% dari jumlah pendapatan bersihnya), pembelian produk gas, serta gaji dan imbalan jangka pendek lainnya untuk manajemen kunci. Rincian transaksi dengan pihak-pihak berelasi tersebut, beserta sifat hubungan dengan pihak-pihak tersebut, disajikan dalam Catatan 36 atas Laporan Keuangan Konsolidasian.

Seluruh transaksi afiliasi yang dilakukan pada tahun 2025 dilakukan dan memenuhi prinsip transaksi yang wajar (*Arm's Length principles*) dan sesuai dengan peraturan perundang-undangan yang berlaku. Transaksi yang dilakukan sepanjang tahun 2025 adalah atas dasar kebutuhan Perusahaan dan bebas dari konflik kepentingan.

The Group engages in transactions with related parties as defined under PSAK 7 (Revised 2010), "Related Party Disclosures." Related parties include companies and individuals that have direct or indirect ownership or management relationships with the Company.

In 2025, the Company conducted transactions with related parties, including sales of gas products as well as services and equipment (representing less than 5% of total net revenue), purchases of gas products, and salaries and other short-term employee benefits for key management personnel. Details of these transactions, along with the nature of the relationships, are disclosed in Note 36 to the Consolidated Financial Statements.

All affiliated transactions carried out in 2025 were conducted in accordance with arm's length principles and in compliance with applicable laws and regulations. Transactions during the year were based on the Company's operational needs and were free from conflicts of interest.



Pengaruh Perubahan Regulasi Pemerintah terhadap Perseroan

Impact of the Government Regulation Changes on the Company

Sepanjang tahun 2025, implementasi serta dinamika kebijakan Harga Gas Bumi Tertentu (HGBT) memberikan tantangan tersendiri, khususnya dalam pengelolaan margin. Perseroan merespons kondisi tersebut secara proaktif melalui penyesuaian harga, optimalisasi biaya, serta pengelolaan kontrak secara disiplin, sehingga mampu menjaga stabilitas margin dan kinerja operasional. Selain hal tersebut, tidak terdapat perubahan peraturan perundang-undangan lain yang berdampak material terhadap kinerja Perseroan sepanjang tahun.

During 2025, the implementation and ongoing uncertainty surrounding the Fixed Natural Gas Price (HGBT) policy presented certain challenges, particularly in relation to margin management. The Company proactively addressed these dynamics through pricing adjustments, cost optimization, and disciplined contract management, enabling it to preserve margins and maintain stable operational performance. No other regulatory changes had a material impact on the Company's performance during the year.

Perubahan Kebijakan Akuntansi yang Berdampak Terhadap Laporan Keuangan Perseroan

Changes in Accounting Policies Impacting the Company's Financial Statements

Hingga 31 Desember 2025, tidak terdapat perubahan kebijakan akuntansi yang berdampak signifikan terhadap Laporan Keuangan Konsolidasian Perseroan.

As of December 31, 2025, there were no accounting policy changes that had a significant impact on the Company's Consolidated Financial Statements.





Tata Kelola Perusahaan Good Corporate Governance

05





PT Samator Indo Gas Tbk telah menjalankan bisnisnya selama lebih dari sepuluh dekade dan tumbuh bersama dinamika industri nasional. Sepanjang perjalanan tersebut, Perseroan sangat memahami bahwa penerapan tata kelola perusahaan yang baik (*Good Corporate Governance/GCG*) menjadi fondasi utama dalam memastikan pengelolaan usaha yang transparan, akuntabel, dan berkelanjutan.

Implementasi GCG membentuk cara Perseroan merancang kebijakan, menjalankan proses bisnis, serta mengelola risiko dan kepatuhan secara terintegrasi. Kerangka tata kelola memastikan bahwa setiap keputusan yang diambil mempertimbangkan keseimbangan antara pencapaian kinerja usaha, pengelolaan risiko yang *prudent*, serta pemenuhan kewajiban Perseroan kepada pemegang saham dan regulator. Dengan pendekatan tersebut, GCG berfungsi sebagai mekanisme pengarah yang menjaga konsistensi antara strategi, eksekusi, dan pengawasan di seluruh lini organisasi.

PT Samator Indo Gas Tbk has operated for more than a century, in conformity with the shifting dynamics of the national industry. Throughout this journey, the Company has recognized that the implementation of Good Corporate Governance (GCG) is a fundamental pillar in ensuring transparent, accountable and sustainable business management.

The implementation of GCG shapes the Company's approach to policy formulation, business operations, and integrated management of risk and compliance. This governance framework ensures that every decision aligns business performance objectives with prudent risk management, while fulfilling the Company's responsibilities to shareholders and regulators. Through this approach, GCG functions as a guiding mechanism that maintains consistency between strategy, execution, and oversight across the organization.

Pendekatan Tata Kelola Perusahaan yang Baik

Good Corporate Governance Approach

Kepatuhan Compliance

Terhadap peraturan perundang-undangan yang berlaku
Compliance with applicable laws and regulations

Etika Berusaha Business Ethics

Sebagai cermin perilaku dunia usaha yang sehat
Business ethics as a reflection of sound business behavior

"Iklim investasi yang baik dan pertumbuhan yang berkelanjutan"
"Good investment climate and sustainable growth"

Penerapan GCG yang konsisten juga berperan dalam memperkuat disiplin organisasi dan membangun budaya perusahaan yang berintegritas. Melalui kejelasan peran dan tanggung jawab, mekanisme pengawasan yang efektif, serta penerapan standar etika dan kepatuhan, Perseroan mendorong terciptanya perilaku kerja yang profesional di seluruh tingkat organisasi. Budaya tersebut menjadi landasan penting dalam menjaga kepercayaan pemangku kepentingan dan mendukung keberlanjutan usaha di tengah dinamika industri.

Perseroan berkomitmen untuk terus menyempurnakan penerapan GCG secara berkelanjutan. Penguatan tata kelola diarahkan untuk meningkatkan kualitas pengambilan keputusan, memperkuat ketahanan usaha, serta memastikan kesiapan Perseroan dalam merespons perubahan regulasi dan perkembangan lingkungan bisnis. Dengan tata kelola yang kuat dan konsisten, Perseroan optimis dapat menciptakan nilai jangka panjang yang berkelanjutan bagi pemegang saham dan seluruh pemangku kepentingan.

The consistent implementation of GCG also contributes to strengthening organizational discipline and fostering a corporate culture anchored in integrity. Through clearly defined roles and responsibilities, effective oversight mechanism, and the application of ethical and compliance standards, the Company promotes professional conduct across all levels of the organization. This culture forms an essential foundation for maintaining stakeholder trust and supporting business sustainability amid the evolving dynamics of the industry.

The Company is committed to continuously enhancing its GCG practices. The governance strengthening is directed toward improving the quality of decision-making, reinforcing business resilience, and ensuring the Company's readiness to adapt to regulatory changes and developments in the business environment. With strong and consistent governance, the Company is confident in its ability to create sustainable long-term value for shareholders and stakeholders.



Landasan Hukum

Legal Basis

Perseroan menerapkan GCG dengan berpedoman pada ketentuan peraturan perundang-undangan yang berlaku di Indonesia serta secara aktif mengadopsi perkembangan regulasi terkini. Landasan hukum penerapan GCG merujuk pada kebijakan dan peraturan perundang-undangan sebagai berikut.

1. Undang-Undang Republik Indonesia, di antaranya:
 - a. Undang-Undang No. 8 Tahun 1995 tanggal 10 November 1995 tentang Pasar Modal yang terakhir telah diubah dengan Undang-Undang No. 4 Tahun 2023 tentang Pengembangan dan Penguatan Sektor Keuangan;
 - b. Undang-Undang No. 31 Tahun 1999 tanggal 16 Agustus 1999 tentang Pemberantasan Tindak Pidana Korupsi yang terakhir telah diubah dengan Undang-Undang No. 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi dan dicabut sebagian dengan Undang-Undang No. 1 Tahun 2023 tentang Kitab Undang-Undang Hukum Pidana;
 - c. Undang-Undang No. 40 Tahun 2007 tanggal 16 Agustus 2007 tentang Perseroan Terbatas ("UUPT");
 - d. Undang-Undang No. 11 Tahun 2008 tanggal 21 April 2008 tentang Informasi dan Transaksi Elektronik sebagaimana telah diubah beberapa kali dengan Undang-Undang No. 19 Tahun 2016 tanggal 25 November 2016 dan dicabut sebagian dengan Undang-Undang No. 1 Tahun 2023 tentang Kitab Undang-Undang Hukum Pidana; serta
 - e. Undang-Undang No. 14 Tahun 2008 tanggal 30 April 2008 tentang Keterbukaan Informasi Publik.
2. Peraturan Otoritas Jasa Keuangan (POJK) dan Surat Edaran Otoritas Jasa Keuangan (SEOJK):
 - a. Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tanggal 8 Desember 2024 tentang Direksi dan Dewan Komisaris Emiten atau Perseroan Publik ("POJK 33/2014");
 - b. Peraturan Otoritas Jasa Keuangan No. 34/POJK.04/2014 tanggal 8 Desember 2024 tentang Komite Nominasi dan Remunerasi Emiten atau Perseroan Publik ("POJK 34/2014");
 - c. Peraturan Otoritas Jasa Keuangan No. 35/POJK.04/2014 tanggal 8 Desember 2024 tentang Sekretaris Perusahaan Emiten atau Perseroan Publik ("POJK 35/2014");
 - d. Peraturan Otoritas Jasa Keuangan No. 08/POJK.04/2015 tanggal 25 Juni 2015 tentang Situs Web Emiten atau Perusahaan Publik ("POJK 8/2015");
 - e. Peraturan Otoritas Jasa Keuangan No. 21/POJK.04/2015 tanggal 16 November 2015 tentang Penerapan Pedoman Tata Kelola Perseroan Terbuka ("POJK 21/2015");
 - f. Peraturan Otoritas Jasa Keuangan No. 30/POJK.04/2015 tanggal 16 Desember 2015 tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum ("POJK 30/2015");

The Company implements GCG in compliance with applicable laws and regulations in Indonesia, while proactively adopting the latest regulatory developments. The legal basis for GCG implementation refers to the following policies and regulations:

1. Laws of the Republic of Indonesia, including:
 - a. Law No. 8 of 1995 dated November 10, 1995 on Capital Markets, which was most recently amended by Law No. 4 of 2023 on the Development and Strengthening of the Financial Sector;
 - b. Law No. 31 of 1999 dated August 16, 1999 on the Eradication of Corruption Crimes, which was most recently amended by Law No. 30 of 2002 on the Corruption Eradication Commission and partially revoked by Law No.1 of 2023 on the Criminal Code;
 - c. Law No. 40 of 2007 dated August 16, 2007 on Limited Liability Companies;
 - d. Law No. 11 of 2008 dated April 21, 2008 on Information and Electronic Transactions as amended several times by Law No. 19 of 2016 dated November 25, 2016 and partially revoked by Law No. 1 of 2023 on the Criminal Code; and
 - e. Law No. 14 of 2008 dated April 30, 2008 on the Transparency in Public Information.
2. Financial Services Authority Regulations (POJK) and Financial Services Authority Circular Letters (SEOJK):
 - a. Financial Services Authority Regulation No. 33/POJK.04/2014 dated December 8, 2024 on Directors and the Board of Commissioners of Issuers or Public Companies ("POJK 33/2014");
 - b. Financial Services Authority Regulation No. 34/POJK.04/2014 dated December 8, 2024 on the Nomination and Remuneration Committee of Issuers or Public Companies ("POJK 34/2014");
 - c. Financial Services Authority Regulation No. 35/POJK.04/2014 dated December 8, 2024 on Corporate Secretaries of Issuers or Public Companies ("POJK 35/2014");
 - d. Financial Services Authority Regulation No. 08/POJK.04/2015 dated June 25, 2015 on Issuer or Public Company Websites ("POJK 8/2015");
 - e. Financial Services Authority Regulation No. 21/POJK.04/2015 dated November 16, 2015 on the Implementation of Public Company Governance ("POJK 21/2015");
 - f. Financial Services Authority Regulation No. 30/POJK.04/2015 dated December 16, 2015 concerning the Report on the Realization of the Use of Public Offering Proceeds ("POJK 30/2015");



- g. Peraturan Otoritas Jasa Keuangan No. 31/POJK.04/2015 tanggal 16 Desember 2015 tentang Keterbukaan atas Informasi atau Fakta Material oleh Emiten atau Perusahaan Publik ("POJK 31/2015");
- h. Surat Edaran Otoritas Jasa Keuangan No. 32/SEOJK.04/2015 tanggal 17 November 2015 tentang Pedoman Tata Kelola Perusahaan Terbuka ("SEOJK 32/2015");
- i. Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 tanggal 23 Desember 2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit ("POJK 55/2015");
- j. Peraturan Otoritas Jasa Keuangan No. 56/POJK.04/2015 tanggal 23 Desember 2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal ("POJK 56/2015");
- k. Peraturan Otoritas Jasa Keuangan No. 29/POJK.04/2016 tanggal 29 Juli 2016 tentang Laporan Tahunan Emiten atau Perseroan Publik ("POJK 29/2016");
- l. Peraturan Otoritas Jasa Keuangan No. 11/POJK.04/2017 tanggal 14 Maret 2017 tentang Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perseroan Terbuka ("POJK 11/2017");
- m. Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tanggal 18 Juli 2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik ("POJK 51/2017");
- n. Peraturan Otoritas Jasa Keuangan No. 58/POJK.04/2017 tanggal 6 Desember 2017 tentang Penyampaian Pernyataan Pendaftaran atau Pengajuan Aksi Korporasi secara Elektronik ("POJK 58/2017");
- o. Peraturan Otoritas Jasa Keuangan No. 75/POJK.04/2017 tanggal 21 Desember 2017 tentang Tanggung Jawab Direksi atas Laporan Keuangan ("POJK 75/2017");
- p. Peraturan Otoritas Jasa Keuangan No. 7/POJK.04/2018 tanggal 25 April 2018 tentang Penyampaian Laporan melalui Sistem Pelaporan Elektronik Emiten atau Perusahaan Publik ("POJK 7/2018");
- q. Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020 tanggal 20 April 2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perseroan Terbuka ("POJK 15/2020");
- r. Peraturan Otoritas Jasa Keuangan No. 16/POJK.04/2020 tanggal 20 April 2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik ("POJK 16/2020");
- s. Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tanggal 20 April 2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha ("POJK 17/2020");
- t. Peraturan Otoritas Jasa Keuangan No. 42/POJK.04/2020 tanggal 1 Juli 2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan ("POJK 42/2020");

- g. Financial Services Authority Regulation No. 31/POJK.04/2015 dated December 16, 2015 on the Transparency of Material Information or Facts by Issuers or Public Companies ("POJK 31/2015");
- h. Financial Services Authority Circular Letter No. 32/SEOJK.04/2015 dated November 17, 2015 on Guidelines for Public Company Governance ("SEOJK 32/2015");
- i. Financial Service Authority Regulation No. 55/POJK.04/2015 dated December, 23 2015 on the Establishment and Guidelines for Implementing the Work of Audit Committee ("POJK 55/2015");
- j. Financial Service Authority Regulation No. 56/POJK.04/2015 dated December 23, 2015 on the Establishment and Guidelines for Preparing the Internal Audit Unit Charter ("POJK 56/2015");
- k. Financial Service Authority Regulation No. 29/POJK.04/2016 dated July 29, 2016 on the Obligation to Submit Annual Reports for Issuers or Public Companies ("POJK 29/2016");
- l. Financial Service Authority Regulation No. 11/POJK.04/2017 dated March, 14 on Ownership Reports or Any Changes in Ownership of Public Company Shares ("POJK 11/2017");
- m. Financial Service Authority Regulation No. 51/POJK.03/2017 dated July 18, 2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies ("POJK 51/2017");
- n. Financial Service Authority Regulation No. 58/POJK.04/2017 dated December 6, 2017 on the Electronic Submission of Registration Statements or Corporate Action Submissions ("POJK 58/2017");
- o. Financial Service Authority Regulation No. 75/POJK.04/2017 dated December 21, 2017 on Responsibilities of Directors for Financial Reports ("POJK 75/2017");
- p. Financial Service Authority Regulation No. 7/POJK.04/2018 dated April 25, 2018 on the Submission of Reports through the Electronic Reporting System for Issuers or Public Companies ("POJK 7/2018");
- q. Financial Service Authority Regulation No. 15/POJK.04/2020 dated April 20, 2020 on Plans and Implementation of the General Meeting of Shareholders of Public Companies ("POJK 15/2020");
- r. Financial Service Authority Regulation No. 16/POJK.04/2020 dated April 20, 2020 on the Implementation of Electronic General Meeting of Shareholders of Public Companies ("POJK 16/2020");
- s. Financial Service Authority Regulation No. 17/POJK.04/2020 dated April 20, on Material Transactions and Changes in Business Activities ("POJK 17/2020");
- t. Financial Service Authority Regulation No. 42/POJK.04/2020 dated July 1, 2020 on Affiliate Transactions and Conflict of Interest Transactions ("POJK 42/2020");



- u. Peraturan Otoritas Jasa Keuangan No. 49/POJK.04/2020 tanggal 11 Desember 2020 tentang Pemingkatan Efek Bersifat Utang dan/atau Sukuk ("POJK 49/2020");
- v. Peraturan Otoritas Jasa Keuangan No. 14/POJK.04/2022 tanggal 18 Agustus 2022 tentang Penyampaian Laporan Keuangan Berkala Emiten atau Perusahaan Publik ("POJK 14/2022");
- w. Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2022 tanggal 18 Agustus 2022 tentang Pemecahan Saham dan Penggabungan Saham oleh Perusahaan Terbuka ("POJK 15/2022");
- x. Surat Edaran Otoritas Jasa Keuangan No. 32/SEOJK.04/2015 tanggal 16 Desember 2015 tentang Pedoman Tata Kelola Perseroan Terbuka ("SEOJK 32/2015");
- y. Peraturan Otoritas Jasa Keuangan No. 78/POJK.04/2017 tentang Transaksi Efek yang Tidak Dilarang bagi Orang Dalam ("POJK 78/2017");
- z. Surat Edaran Otoritas Jasa Keuangan No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perseroan Publik ("SEOJK 16/2021");
- aa. Peraturan Otoritas Jasa Keuangan No. 4 tahun 2024 tentang Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka dan Laporan Aktivitas Menjaminkan Saham Perusahaan Terbuka ("POJK 4/2024"); serta
- ab. Peraturan Otoritas Jasa Keuangan No. 45 Tahun 2024 tentang Pengembangan dan Penguatan Emiten dan Perusahaan Publik ("POJK 45/2024")

- u. Financial Service Authority Regulation No. 49/POJK.04/2020 dated December 11, 2020 concerning Credit Rating on Debt Securities and/or Sukuk ("POJK 49/2020");
- v. Financial Service Authority Regulation No. 14/POJK.04/2022 dated August 18, 2022 on the Submission of Periodic Financial Reports for Issuers or Public Companies ("POJK 14/2022");
- w. Financial Service Authority Regulation No. 15/POJK.04/2022 dated August 18, 2022 on Stock Splits and Reverse Stock Splits by Public Companies ("POJK 15/2022");
- x. Financial Services Authority Circular Letter No. 32/SEOJK.04/2015 dated December 16, 2015 on Guidelines for Corporate Governance of Public Companies ("SEOJK 32/2015");
- y. Financial Service Authority Regulation No. 78/POJK.04/2017 on Securities Transactions Not Prohibited for Insiders ("POJK 78/2017");
- z. Financial Services Authority Circular Letter No. 16/SEOJK.04/2021 on the Form and Content of Annual Reports for Issuers or Public Companies ("SEOJK 16/2021");
- aa. Financial Service Authority Regulation No. 4 of 2024 concerning Reports on Ownership or Any Changes in Ownership of Shares in Public Companies and Reports on Activities of Pledging Shares of Public Companies ("POJK 4/2024"); and
- ab. Financial Services Authority Regulation No. 45 of 2024 concerning the Development and Strengthening of Issuers and Public Companies ("POJK 45/2024");

Dalam memperkuat komitmen terhadap penerapan tata kelola yang baik, penerapan GCG di Perseroan juga didasarkan pada berbagai pedoman GCG yang relevan, sebagai berikut.

1. Prinsip-prinsip Corporate Governance yang dikembangkan oleh *Organization for Economic Cooperation and Development* (OECD) tahun 2015.
2. *ASEAN Corporate Governance Scorecard* tahun 2017.
3. Pedoman Umum Governansi Korporat Indonesia (PUGKI) yang dikembangkan oleh KNKG tahun 2021.
4. Anggaran Dasar Perseroan.
5. Peraturan internal Perseroan (mencakup di dalamnya kebijakan-kebijakan Perseroan).

To reinforce its commitment to the implementation of GCG, the Company adheres to various relevant GCG guidelines, as detailed below:

1. The Corporate Governance Principles developed by the Organization for Economic Cooperation and Development (OECD) in 2015.
2. The ASEAN Corporate Governance Scorecard in 2017.
3. The Indonesian General Guidelines for Corporate Governance (PUGKI) developed by the National Committee on Governance Policy (KNKG) in 2021.
4. The Articles of Association
5. The Company's internal regulations (including the Company's policies).



Pedoman dan Kebijakan GCG

GCG Guidelines and Policies

Perseroan telah menyusun dan menetapkan pedoman serta kebijakan GCG (*soft structure*) sebagai penunjang penerapan tata kelola yang efektif. *Soft structure* ini memberikan panduan bagi organ-organ dalam pengambilan keputusan dan memastikan bahwa proses bisnis mematuhi peraturan yang berlaku. Dengan adanya *soft structure* ini, Perseroan dapat tetap relevan dan responsif terhadap perubahan peraturan, serta menyelaraskan kebijakan internal dengan kebutuhan yang berkembang. Adapun *soft structure* yang dimiliki oleh Perseroan diungkapkan sebagai berikut:

The Company has developed and established GCG guidelines and policies as part of its soft structure to support the effective implementation of corporate governance. This soft structure serves as a reference for the Company's governance bodies in making decisions and ensures that business processes comply with applicable regulations. Through this framework, the Company remains responsive to regulatory developments and aligns its internal policies with evolving requirements.

Soft Structure	Penjelasan Explanation
Anggaran Dasar Articles of Association	Gambaran mekanisme kerja yang menjadi dasar atau sumber peraturan/hukum bagi Perseroan dalam menjalankan aktivitas-aktivitasnya. Description of the working mechanism that forms the basis or source of regulations/laws for the Company in conducting its activities.
Pedoman Kerja Dewan Komisaris dan Direksi (Board Manual) Board Manual	Kompilasi dari praktik-praktik pengelolaan Perseroan yang bersumber dari regulasi (undang-undang/peraturan), Anggaran Dasar, dan <i>best practices</i> yang disepakati bersama dalam rangka implementasi GCG. <i>Board Manual</i> menjadi pedoman kerja bagi Dewan Komisaris dan Direksi dalam melaksanakan tugas dan fungsinya. Compilation of the Company's management practices sourced from regulations (laws/regulations), Articles of Association, and best practices mutually agreed upon in implementing GCG. The Board of Manual serves as a working guideline for the Board of Commissioners and the Board of Directors in executing their duties and responsibilities.
Kode Etik Code of Ethics	Sistem nilai atau norma yang dianut oleh seluruh Samatorian dalam melaksanakan tugasnya, yang memuat etika bisnis dan perilaku seluruh Samatorian dalam mencapai tujuan, Visi dan Misi Perseroan, serta mengatur mengenai etika hubungan antara Perseroan dengan seluruh pemangku kepentingan. A value of system or norms adopted by all Samatorians in carrying out their duties, encompassing business ethics and behavior to achieve the Company's goals, Vision and Mision, while also regulating ethical relationships between the Company and stakeholders.
Peraturan Perusahaan Company Regulation	Aturan atau pedoman yang ditetapkan untuk mengatur hubungan antara perusahaan dan karyawan, serta mengatur tata tertib dalam perusahaan. Peraturan ini bertujuan menciptakan lingkungan kerja yang tertib, adil, dan produktif. Rules or guidelines established to govern the relationship between the Company and its employees, and workplace regulations. These rules aim to create an orderly, fair, and productive work environment.
Pedoman Manajemen Risiko Risk Management Guidelines	Langkah-langkah yang diterapkan oleh organisasi untuk mengidentifikasi, menilai, mengelola, dan memantau risiko yang dapat memengaruhi tujuan organisasi. Manajemen risiko bertujuan untuk mengurangi atau mengelola ketidakpastian yang dapat menghambat pencapaian tujuan dan keberlanjutan organisasi. Measures implemented by the organization to identify, assess, manage, and monitor risks that may impact its objectives. Risk management aims to reduce or tackle uncertainties that could hinder the achievement of organizational goals and sustainability.
Piagam Komite Audit Audit Committee Charter	Mendefinisikan peran, tanggung jawab, dan wewenang dari Komite Audit dalam sebuah organisasi, serta memastikan bahwa komite berfungsi secara efektif dan sesuai dengan standar hukum serta peraturan yang berlaku. Defining the roles, responsibilities, and authority of the Audit Committee in an organization, and ensuring that the committee functions effectively and in accordance with applicable legal and regulatory standards.
Piagam Audit Internal Internal Audit Charter	Berperan untuk meningkatkan fungsi pengendalian yang terintegrasi di lingkup Perseroan, dan memastikan kegiatan operasional telah dijalankan dengan baik sesuai dengan aturan main yang berlaku. Playing a role in improving the integrated control function within the Company and ensuring that operational activities have been carried out correctly per the applicable rules of the game.



Prinsip-Prinsip GCG

GCG Principles

Dalam rangka mewujudkan visi dan melaksanakan misi, Perseroan berkomitmen untuk menerapkan prinsip-prinsip GCG sebagaimana diatur dalam ketentuan POJK tentang Tata Kelola. Penerapan prinsip-prinsip ini menjadi acuan dalam penyusunan kebijakan, pengambilan keputusan, serta pelaksanaan kegiatan usaha Perseroan secara menyeluruh. Adapun prinsip dasar GCG yang diterapkan oleh Perseroan meliputi:

1. Transparansi;
2. Akuntabilitas;
3. Pertanggungjawaban;
4. Independensi;
5. Kesetaraan dan Kewajaran.

Berikut merupakan penjelasan penerapan prinsip-prinsip tersebut dalam praktik pengelolaan Perseroan:

To actualize its vision and carry out its mission, the Company is committed to implementing GCG principles as stipulated in the POJK on Governance. These principles function as a reference for policy formulation, decision-making, and the execution of the Company's business activities. The basic GCG principles applied by the Company include:

1. Transparency;
2. Accountability;
3. Responsibility;
4. Independence;
5. Equality and Fairness.

The following outlines the implementation of the principles in the Company's management practices:

Prinsip Principle	Uraian Description	Implementasi Implementation
Transparansi Transparency	Keterbukaan dalam melaksanakan proses pengambilan keputusan dan keterbukaan dalam mengemukakan informasi material dan relevan mengenai Perseroan. Transparency in decision-making processes and disclosure of material and relevant information about the Company.	Informasi korporasi yang bersifat material dan relevan, seperti Laporan Keuangan Berkala, Laporan Tahunan, keterbukaan informasi, dan informasi lainnya, dapat diakses dengan mudah oleh seluruh pemangku kepentingan melalui situs web www.samatorgas.com . Informasi tersebut disampaikan secara jelas, akurat, memadai, dapat dibandingkan, serta tepat waktu dan sesuai dengan ketentuan serta regulasi yang berlaku. All stakeholders can easily access material and relevant corporate information, such as periodic Financial Statements, Annual Reports, information disclosure, and other relevant information on the website www.samatorgas.com . This information is presented clearly, comparably, promptly, in accordance with applicable provisions and regulations.
Akuntabilitas Accountability	Kejelasan fungsi, pelaksanaan, dan pertanggungjawaban organ Perseroan sehingga pengelolaan Perseroan terlaksana secara efektif. Clarity of functions, implementation, and accountability among the Company's organs to ensure effective management.	Perseroan memiliki struktur organisasi dengan fungsi dan kedudukan yang jelas untuk setiap karyawan dengan rincian tugas dan tanggung jawab yang selaras dengan tujuan strategis Perseroan. Setiap karyawan dan organ Perseroan harus mempertanggungjawabkan kinerjanya secara transparan dan wajar. The Company has an organizational structure with well-defined functions and positions for each employee, supported by well-articulated duties and responsibilities aligned with the Company's strategic objectives. Every employee and Company organ is required to account for their performance transparently and fairly.
Tanggung Jawab Responsibility	Kesesuaian dalam pengelolaan Perseroan terhadap peraturan perundang-undangan yang berlaku serta prinsip-prinsip korporasi yang sehat. The alignment of the Company's management practices with applicable laws and regulations, as well as sound corporate principles.	Perseroan berkomitmen untuk mematuhi prinsip korporasi yang sehat, Peraturan Perusahaan, Anggaran Dasar, dan peraturan perundang-undangan yang berlaku, serta menjalankan tanggung jawab masyarakat dan lingkungan dengan mengintegrasikan praktik keberlanjutan ke dalam aktivitas bisnis dan operasional. The Company is committed to adhering to sound corporate principles, Company Regulations, the Articles of Association, and applicable laws and regulations. Additionally, it fulfills its social and environmental responsibilities by integrating sustainability practices into its business and operational activities.



Prinsip Principle	Uraian Description	Implementasi Implementation
Kemandirian Independence	Perseroan dikelola secara profesional tanpa benturan kepentingan dan pengaruh/tekanan dari pihak mana pun yang tidak sesuai dengan peraturan perundang-undangan yang berlaku dan prinsip-prinsip korporasi yang sehat. The Company is governed professionally without conflict of interest and any influence or pressure from any party that is not in compliance with applicable laws and regulations, and sound corporate principles.	Perseroan berkomitmen untuk tidak terlibat dalam konflik kepentingan apa pun. Komitmen ini diwujudkan dengan mengelola perusahaan secara profesional tanpa dipengaruhi oleh pihak mana pun, termasuk melalui penunjukan Komisaris Independen dalam struktur manajemen. The Company is committed to avoiding conflicts of interest. This commitment is demonstrated by managing the Company professionally without being influenced by any party, including in the appointment of Independent Commissioners in the management Structure.
Kesetaraan dan Kewajaran Equality and Fairness	Kesetaraan atau kewajaran dalam memenuhi hak-hak pemangku kepentingan yang timbul berdasarkan perjanjian dan peraturan perundang-undangan yang berlaku. Equality and fairness in fulfilling the arising rights of stakeholders based on agreements and applicable laws and regulations.	Perseroan mematuhi peraturan yang berlaku serta menjunjung tinggi keadilan dan kesetaraan. Pemenuhan hak-hak pemangku kepentingan dilakukan secara adil dan transparan sesuai perjanjian dan ketentuan yang berlaku, tanpa diskriminasi. The Company complies with all governing laws and regulations and upholds justice and equality. The fulfillment of stakeholders' rights is carried out fairly and transparently in accordance with applicable agreements and regulations, without discrimination.

Penerapan Pedoman Tata Kelola Perusahaan Terbuka

Implementation of Public Company Governance Guidelines

Perseroan berkomitmen mematuhi POJK 21/15 dan SEOJK 32/15. Oleh karena itu, Perseroan mengungkapkan realisasi rekomendasi dalam Pedoman Tata Kelola Perusahaan Terbuka serta memberikan penjelasan transparan untuk rekomendasi yang belum atau tidak diimplementasikan, sebagaimana diungkapkan dalam tabel berikut.

Perseroan berkomitmen mematuhi POJK 21/15 dan SEOJK 32/15. Oleh karena itu, Perseroan mengungkapkan realisasi rekomendasi dalam Pedoman Tata Kelola Perusahaan Terbuka serta memberikan penjelasan transparan untuk rekomendasi yang belum atau tidak diimplementasikan, sebagaimana diungkapkan dalam tabel berikut.

No.	Prinsip Principle	Realisasi Realization	Keterangan Explanation
ASPEK 1: HUBUNGAN PERUSAHAAN TERBUKA DENGAN PEMEGANG SAHAM DALAM MENJAMIN HAK-HAK PEMEGANG SAHAM ASPECT 1: THE RELATIONSHIP BETWEEN THE PUBLIC COMPANY AND SHAREHOLDERS TO GUARANTEE THE RIGHTS OF SHAREHOLDERS			
Prinsip 1: Meningkatkan Nilai Penyelenggaraan Rapat Umum Pemegang Saham (RUPS) Principle 1: Increasing the Value of General Meetings of Shareholders (GMS)			
1	Perusahaan Terbuka memiliki cara atau prosedur teknis pengumpulan suara (voting), baik secara terbuka maupun tertutup yang mengedepankan independensi, dan kepentingan Pemegang Saham. Public Company has a technical method or procedure for openly and privately voting while prioritizing shareholders' independence and interests.	Perseroan mengadakan prosedur pengumpulan suara (voting) dalam setiap RUPS. The Company has carried out the voting procedure in all GMS implementations.	Telah diterapkan. Applied.



No.	Prinsip Principle	Realisasi Realization	Keterangan Explanation
2	Seluruh anggota Direksi dan anggota Dewan Komisaris Perusahaan Terbuka hadir dalam RUPS Tahunan. All members of the Board of Directors and the Board of Commissioners of Public Company attend the Annual GMS.	Selama tidak berhalangan, RUPS Tahunan akan dihadiri oleh seluruh Dewan Komisaris dan Direksi, baik secara fisik maupun daring melalui eASY.KSEI. Subject to availability, the Annual GMS (AGMS) will be attended by all members of the Board of Commissioners and the Board of Directors, either physically or virtually via eASY.KSEI.	Telah diterapkan. Applied.
3	Ringkasan risalah RUPS tersedia dalam situs web Perusahaan Terbuka paling sedikit selama 1 tahun. A summary of GMS minutes is available on the Public Company's website for at least 1 year.	Ringkasan risalah RUPS telah dipublikasikan di situs web Perseroan pada laman Tata Kelola bagian Rapat Umum Pemegang Saham. The summary of AGMS minutes has been published on the Company's website under the Governance section of the General Meeting of Shareholders Page.	Telah diterapkan. Applied.

Prinsip 2: Meningkatkan Kualitas Komunikasi Perusahaan Terbuka dengan Pemegang Saham dan Investor

Principle 2: Improving the Quality of Public Company's Communication with Shareholders or Investors.

1	Perusahaan Terbuka memiliki suatu kebijakan komunikasi dengan Pemegang Saham atau investor. Public Company has a communication policy with the Shareholders or investors.	Perseroan belum memiliki kebijakan khusus terkait komunikasi dengan Pemegang Saham atau investor. Meskipun demikian, Perseroan aktif berkomunikasi melalui <i>investor meeting</i> dan keterbukaan informasi di berbagai platform komunikasi. The Company has not established a communication policy with the Shareholders or investors. However, the Company actively communicates through investor meetings and information disclosure through various communication platforms.	Telah diterapkan secara tidak langsung. Applied indirectly.
2	Perusahaan Terbuka mengungkapkan kebijakan komunikasi Perusahaan Terbuka dengan Pemegang Saham atau investor dalam situs web. Public Company discloses its communication policy with Shareholders or investors on the Company's website.	Perseroan menyediakan keterbukaan informasi melalui situs web, sehingga Pemegang Saham atau investor dapat mengakses data dan informasi terkini tentang Perseroan. The Company provides information disclosure through its website in which the Shareholders or investors can access the Company's data and most update information.	Telah diterapkan. Applied.

ASPEK 2: FUNGSI DAN PERAN DEWAN KOMISARIS

ASPECT 2: FUNCTIONS AND ROLES OF THE BOARD OF COMMISSIONERS

Prinsip 3: Memperkuat Keanggotaan dan Komposisi Dewan Komisaris

Principle 3: Strengthening the Membership and Composition of the Board of Commissioners

1	Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi Perusahaan Terbuka. The number of members of the Board of Commissioners' determination considering the conditions of the Public Company.	Jumlah anggota Dewan Komisaris telah ditetapkan sesuai dengan POJK 33/2014. The number of Board of Commissioners members is in accordance with POJK No. 33/2014	Telah diterapkan. Applied.
2	Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. Determining the Board of Commissioners member composition considers the required diversity of expertise, knowledge, and experience.	Komposisi Dewan Komisaris Perseroan ditetapkan sesuai POJK dengan memperhatikan keberagaman, keahlian, pengetahuan, dan pengalaman yang relevan. The composition of the Board of Commissioners follows the POJK by considering the required diversity, expertise, knowledge, and experience.	Telah diterapkan. Applied.



No.	Prinsip Principle	Realisasi Realization	Keterangan Explanation

Prinsip 4: Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Dewan Komisaris

Principle 4: Improving the Quality of the Implementation of the Board of Commissioners' Duties and Responsibilities

1	Dewan Komisaris mempunyai kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Dewan Komisaris. The Board of Commissioners has a self-assessment policy to evaluate their performance.	Penilaian kinerja Dewan Komisaris dilakukan melalui pemantauan terhadap <i>key performance indicator</i> (KPI) yang dilaksanakan secara mandiri (<i>self-assessment</i>). The performance evaluation of the Board of Commissioners is conducted Through monitoring Key Performance Indicators (KPIs) performed independently (<i>self-assessment</i>).	Telah diterapkan. Applied.
2	Kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Dewan Komisaris diungkapkan melalui Laporan Tahunan Perusahaan Terbuka. The self-assessment policy to evaluate the Board of Commissioners' performance is disclosed in the Public Company's Annual Report.	Informasi mengenai penilaian kinerja Dewan Komisaris telah diungkapkan dalam Laporan Terintegrasi ini. Information regarding the performance evaluation of the Board of Commissioners has been disclosed in this Integrated Report.	Telah diterapkan. Applied.
3	Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan. The Board of Commissioners has a policy regarding the resignation of its members if they are involved in financial crimes.	Perseroan belum memiliki kebijakan khusus mengenai pengunduran diri anggota Dewan Komisaris yang terlibat kejahatan keuangan, namun telah menetapkan kebijakan umum terkait pengunduran diri Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar Perseroan. The Company has not established a specific policy on the resignation of the Board of Commissioners members if involved in financial crimes. However, it has a general resignation policy for the Board of Commissioners as stipulated in the Articles of Association.	Dalam proses pengembangan. Under development.
4	Dewan Komisaris atau Komite yang menjalankan fungsi nominasi dan remunerasi menyusun kebijakan suksesi dalam proses nominasi anggota Direksi. The Board of Commissioners or Committee that carries out the nomination and remuneration function formulate a succession policy in the Board of Directors nomination process.	Perseroan belum memiliki kebijakan suksesi, namun proses suksesi dilakukan melalui RUPS berdasarkan rekomendasi Komisaris Utama. The Company has not established a succession policy. However, succession process is carried out through the GMS based on the recommendation from the President Commissioner.	Dalam proses pengembangan. Under development.

ASPEK 3: FUNGSI DAN PERAN DIREKSI

ASPECT 3: FUNCTIONS AND ROLES OF BOARD OF DIRECTORS

Prinsip 5: Memperkuat Keanggotaan dan Komposisi Direksi

Principle 5: Strengthening the Membership and Composition of the Board of Directors

1	Penentuan jumlah anggota Direksi mempertimbangkan kondisi Perusahaan Terbuka. Determining the number of the Board of Directors considers the Public Company's conditions.	Jumlah anggota Direksi telah ditetapkan sesuai dengan POJK No. 33/2014. The number of the Board of Directors members is in accordance with POJK No. 33/2014.	Telah diterapkan. Applied
2	Penentuan komposisi anggota Direksi memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. Determining the composition of the Board of Directors members takes into account the diversity of skills, knowledge and experience required.	Komposisi Direksi Perseroan ditetapkan sesuai POJK dengan memperhatikan keberagaman, keahlian, pengetahuan, dan pengalaman yang relevan. The composition of the Company's Board of Directors is determined in accordance with POJK by taking into account diversity, expertise, knowledge and relevant experience.	Telah diterapkan. Applied



No.	Prinsip Principle	Realisasi Realization	Keterangan Explanation
3	Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/atau pengetahuan di bidang akuntansi. Member of the Board of Directors in charge of accounting or finance possesses expertise and knowledge in accounting.	Direksi Perseroan mencakup anggota dengan keahlian dan pengalaman di bidang akuntansi atau keuangan. The Board of Directors has a member with expertise and experience in accounting or finance.	Telah diterapkan. Applied.

Prinsip 6: Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Direksi
Principle 6: Improving Quality of the Implementation of Board of Directors' Duties and Responsibilities

1	Direksi mempunyai kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai Direksi. The Board of Directors has a self-assessment policy to evaluate the performance of the Board of Directors.	Penilaian kinerja Direksi dilakukan melalui pemantauan terhadap KPI yang dilaksanakan secara mandiri (<i>self-assessment</i>). The performance of evaluation of the Board of Directors is conducted through monitoring Key Performance Indicators (KPIs) carried out independently (<i>self-assessment</i>).	Telah diterapkan. Applied.
2	Kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Direksi, diungkapkan melalui Laporan Tahunan Perusahaan Terbuka. The self-assessment policy to evaluate the performance of the Board of Directors is disclosed in the Public Company's Annual Report.	Informasi mengenai penilaian kinerja Direksi telah diungkapkan dalam Laporan Terintegrasi ini. Information regarding the performance evaluation of the Board of Directors has been disclosed in this Integrated Report.	Telah diterapkan. Applied.
3	Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan. The Board of Directors has a policy on the resignation of the Board of Directors members if they are involved in financial crimes.	Perseroan belum memiliki kebijakan khusus mengenai pengunduran diri anggota Direksi yang terlibat kejahatan keuangan, namun telah menetapkan kebijakan umum terkait pengunduran diri Direksi sebagaimana diatur dalam Anggaran Dasar Perseroan. The Company has not established a policy on the resignation of the Board of Directors members if involved in financial crimes. However, it has a policy on the resignation of the Board of Directors as stated in the Articles of Association.	Telah diterapkan. Applied.

ASPEK 4: PARTISIPASI PEMANGKU KEPENTINGAN
ASPECT 4: STAKEHOLDER PARTICIPATION
Prinsip 7: Meningkatkan Aspek Tata Kelola Perusahaan Melalui Partisipasi Pemangku Kepentingan
Principle 7: Improving the Corporate Governance Aspects by Stakeholder Participation

1	Perusahaan Terbuka memiliki kebijakan untuk mencegah terjadinya <i>insider trading</i>. Public Company has a policy to prevent insider trading.	Perseroan belum memiliki kebijakan khusus terkait <i>insider trading</i>, namun ketentuan mengenai hal ini telah diatur dalam Kode Etik. The Company has not established a specific policy of insider trading. However, provision on this matter has been stipulated in the Code of Ethics.	Telah diterapkan secara tidak langsung. Applied indirectly.
2	Perusahaan Terbuka memiliki kebijakan anti-korupsi dan <i>anti-fraud</i>. Public Company has anti-corruption and anti-fraud policy.	Kebijakan anti-korupsi dan <i>anti-fraud</i> telah diatur dalam Kode Etik. Anti-corruption and anti-fraud policies have been regulated in the Code of Ethics.	Telah diterapkan. Applied.



No.	Prinsip Principle	Realisasi Realization	Keterangan Explanation
3	Perusahaan Terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor. Public Company has a policy on the selection and competency development of suppliers and vendors.	Perseroan memiliki standar operasional prosedur (SOP) terkait seleksi vendor, termasuk di dalamnya penilaian dan evaluasi vendor secara berkala. The Company has Standard Operating Procedures (SOP) for vendor selection, which include periodic vendor assessment and evaluation.	Telah diterapkan. Applied.
4	Perusahaan Terbuka memiliki kebijakan tentang pemenuhan hak-hak kreditur. Public Company has a policy on creditor rights fulfillment.	Perseroan tidak memiliki kebijakan mengenai kreditur karena tidak beroperasi di bidang layanan atau jasa kredit. The Company does not establish a policy regarding creditors because the Company is not engaged in loan services.	Tidak dapat diterapkan. Not applicable.
5	Perusahaan Terbuka memiliki kebijakan sistem <i>whistleblowing</i> . Public Company has a Whistleblowing System policy.	Kebijakan terkait sistem <i>whistleblowing</i> telah dipublikasikan pada situs web Perseroan laman Tata Kelola bagian Sistem Pelaporan Pelanggaran. The policy on the whistleblowing system has been published on the Company's website under the Governance section of the Whistleblowing System page.	Telah diterapkan. Applied.
6	Perusahaan Terbuka memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan karyawan. Public Company has a policy to provide long-term incentives to the Board of Directors and employees.	Perseroan tidak memiliki kebijakan insentif jangka panjang untuk Direksi dan karyawan. The Company does not have a policy regarding the provision of long-term incentives to the Board of Directors and employees.	Tidak dapat diterapkan. Not applicable.

ASPEK 5: KETERBUKAAN INFORMASI

ASPECT 5: INFORMATION DISCLOSURE

Prinsip 8: Meningkatkan Pelaksanaan Keterbukaan Informasi

Principle 8: Improving the Implementation of Information Disclosure

1	Perusahaan Terbuka memanfaatkan penggunaan teknologi informasi secara lebih luas selain situs web sebagai media keterbukaan informasi. The Public Company broadly maximizes the use of information technology and website as a medium for information disclosure.	Perseroan menyediakan berbagai kanal keterbukaan informasi selain situs web, termasuk media sosial. The Company has various platforms for delivering information disclosure other than the website, including social media.	Telah diterapkan. Applied.
2	Laporan Tahunan Perusahaan Terbuka mengungkapkan pemilik manfaat akhir dalam kepemilikan saham perusahaan terbuka paling sedikit 5%, selain pengungkapan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka melalui Pemegang Saham Utama dan Pengendali. The Public Company's Annual Report shall disclose at least 5% of the ultimate Beneficial owners of the Public Company's shares and the disclosure of ultimate beneficial owners of the Public Company's shares by Major and Controlling Shareholders.	Perseroan telah mengungkapkan pemilik manfaat akhir, termasuk Pemegang Saham Utama, Pengendali, dan pemilik saham paling sedikit 5%, pada bab Profil Perusahaan dalam Laporan Terintegrasi ini. The Company has disclosed its ultimate beneficial owners, including Major and Controlling Shareholders, as well as owners of at least 5% shares, in the Company Profile Chapter in this Integrated Report.	Telah diterapkan. Applied.



Prinsip Pedoman Umum Governansi Korporat Indonesia

Principles of the General Guidelines for Indonesian Corporate Governance

Sebagai bagian dari penguatan kerangka tata kelola, Perseroan menjadikan Pedoman Umum Governansi Korporat Indonesia (PUG-KI) Tahun 2021 yang diterbitkan oleh Komite Nasional Kebijakan Governansi sebagai salah satu acuan konseptual dalam penerapan governansi korporat. Pedoman ini memberikan perspektif menyeluruh mengenai bagaimana korporasi dikelola dan diawasi secara bertanggung jawab, dengan menempatkan relasi antara pemegang saham, pengelola, pengawas, dan pemangku kepentingan lainnya dalam satu kerangka yang saling terkait.

Prinsip-prinsip dalam PUG-KI disusun untuk memastikan bahwa fungsi pengurusan dan pengawasan korporasi berjalan secara efektif, proses pengambilan keputusan dapat dipertanggungjawabkan, serta manfaat dari penerapan governansi korporat dapat dirasakan secara berimbang oleh pihak-pihak yang berkontribusi terhadap keberlangsungan Perseroan. Kerangka ini menekankan pentingnya kejelasan peran, kualitas proses, dan orientasi hasil dalam pengelolaan korporasi.

Seluruh prinsip tersebut berakar pada empat pilar utama governansi korporat, yaitu perilaku beretika, akuntabilitas, transparansi, dan keberlanjutan. Keempat pilar ini membentuk nilai dasar yang menuntun perilaku organisasi, mengarahkan pengelolaan risiko dan kepatuhan, serta menjaga keseimbangan antara kinerja usaha dan tanggung jawab jangka panjang. Penerapan pilar-pilar tersebut secara konsisten mendukung terciptanya tata kelola korporasi yang sehat dan berintegritas. Empat pilar governansi korporat tersebut diuraikan sebagai berikut:

As part of efforts to strengthen its governance framework, the Company adopts the principles of the 2021 General Guidelines for Indonesian Corporate Governance (PUG-KI), issued by the National Committee for Governance Policy, as a conceptual reference for implementing corporate governance. The guidelines offer a comprehensive perspective for responsible corporate management and oversight by integrating the relationships of shareholders, management, supervisory bodies and other stakeholders in a cohesive and interconnected manner.

The principles in PUG-KI aim to ensure that corporate management and oversight functions operate effectively, that decision-making processes are accountable, and that the benefits of implementing corporate governance are distributed fairly among shareholders contributing to the Company's viability. The framework underscores the importance of clear roles, process quality, and result-oriented corporate governance practices.

These principles are consolidated into four core pillars of corporate governance, namely ethical behavior, accountability, transparency, and fairness. The four pillars form the fundamental values that guide organizational behavior, direct risk management and business sustainability, and maintain a balance between business performance and long-term responsibilities. Consistent implementation of these pillars supports the establishment of sound corporate governance grounded in integrity. The four pillars of corporate governance are outlined as follows:

Perilaku Beretika Ethical Behavior	Perseroan senantiasa menjalankan kegiatan usaha dengan menjunjung tinggi kejujuran, rasa hormat (<i>respect</i>), dan komitmen terhadap nilai-nilai moral serta kepercayaan. Prinsip ini diterapkan secara konsisten dalam seluruh proses bisnis, guna membangun hubungan yang adil dan setara (<i>fairness</i>) dengan Pemegang Saham serta pemangku kepentingan lainnya. Dalam pelaksanaannya, Perseroan mengelola setiap organ tata kelola secara independen, memastikan masing-masing organ dapat menjalankan tugasnya tanpa dominasi atau intervensi dari pihak lain. The Company consistently conducts its business activities by upholding honesty, respect, and a commitment to moral values and trust. This principle is consistently applied across all business processes to build fair and equitable relationships with Shareholders and other stakeholders. In its implementation, the Company manages each governance organ independently, ensuring that every organ can carry out its duties without domination or interference from other parties.
Akuntabilitas Accountability	Kinerja Perseroan dapat dipertanggungjawabkan secara transparan dan wajar. Hal ini diwujudkan melalui pengelolaan yang benar, terukur, dan sesuai dengan kepentingan korporat, sekaligus tetap memperhatikan kepentingan Pemegang Saham dan pemangku kepentingan lainnya. Pendekatan ini menjadikan akuntabilitas sebagai elemen kunci yang mendukung pencapaian kinerja berkelanjutan. The Company's performance is accountable in a transparent and fair manner. This is realized through proper, measurable management that aligns with corporate interests while also considering the interests of Shareholders and other stakeholders. This approach positions accountability as a key element in supporting the achievement of sustainable performance.



Transparansi Transparency	Perseroan menjaga objektivitas dalam menjalankan bisnis dengan menyediakan informasi material dan relevan yang mudah diakses serta dipahami oleh pemangku kepentingan. Selain memenuhi ketentuan peraturan perundang-undangan, Perseroan juga secara proaktif mengungkapkan informasi penting yang mendukung pengambilan keputusan oleh Pemegang Saham, kreditur, dan pemangku kepentingan lainnya. The Company maintains objectivity in its business operations by providing material and relevant information that is easily accessible and understandable to the stakeholders. In addition to complying with applicable laws and regulations, the Company also proactively discloses important information that supports decision-making by Shareholders, creditors, and other stakeholders.
Keberlanjutan Sustainability	Perseroan mematuhi peraturan perundang-undangan dan melaksanakan tanggung jawab sosial serta lingkungan untuk mendukung pembangunan berkelanjutan. Komitmen ini diwujudkan melalui kerja sama dengan pemangku kepentingan guna meningkatkan kualitas hidup masyarakat secara selaras dengan kepentingan bisnis dan agenda pembangunan berkelanjutan. The Company adheres to applicable laws and regulations and fulfills its social and environmental responsibilities to support sustainable development. This commitment is demonstrated through collaboration with the stakeholders to improve the quality of life in a way that aligns with both business interests and sustainable development goals.

Penerapan Atas Pedoman Umum Governansi Korporat Indonesia

Implementation of the General Guidelines for Indonesian Corporate Governance

Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
I. PERAN DAN TANGGUNG JAWAB DIREKSI DAN DEWAN KOMISARIS ROLES AND RESPONSIBILITIES OF THE BOARD OF DIRECTORS AND THE BOARD OF COMMISSIONERS		
1. Peran dan Tanggung Jawab Direksi Roles and Responsibilities of the Board of Directors		
a. Untuk mencapai penciptaan nilai yang berkelanjutan, Direksi menjalankan peran kepemimpinannya dan berupaya mencapai hasil governansi, yakni: - Berdaya saing dan berfokus ke kinerja jangka panjang; - Beretika dan bertanggung jawab dalam menjalankan bisnis; - Berkontribusi positif terhadap masyarakat dan lingkungan; serta - Berkemampuan dalam bertahan dan bertumbuh (<i>corporate resilience</i>). To achieve sustainable value creation, the Board of Directors carries out its leadership role and seeks to achieve the following governance results: - Be competitive and focused on long-term performance; - Be ethical and responsible in conducting business; - Have positive contributions to the community and the environment; and - Be able to survive and grow (<i>corporate resilience</i>).	Diterapkan Applied	Perseroan, melalui Direksi, menerapkan Kode Etik untuk memastikan etika bisnis yang tinggi menjadi dasar dalam seluruh kegiatan Perseroan. Dengan pendekatan ini, Direksi berkomitmen untuk mencapai daya saing yang berkelanjutan, berfokus pada kinerja jangka panjang, serta mengutamakan integritas dalam setiap aspek bisnis. Perseroan juga berkomitmen terhadap kualitas <i>Health Safety Environment</i> (HSE) dan <i>Good Corporate Governance</i> (GCG), serta peduli terhadap masyarakat dan lingkungan. Melalui langkah ini, Direksi memperkuat ketahanan Perseroan, (<i>corporate resilience</i>), memastikan keberlanjutan dan menciptakan dampak positif bagi lingkungan serta masyarakat. The Company, through the Board of Directors, implements a Code of Ethics to ensure that high business ethics serve as the foundation for all of its activities. Through this approach, the Board of Directors is committed to achieving sustainable competitiveness, focusing on long-term performance, and prioritizing integrity in every business aspect. The Company is also committed to maintaining high standards in Health, Safety, and Environment (HSE) and Good Corporate Governance (GCG), while demonstrating care for the community and environment. Through these efforts, the Board of Directors strengthens corporate resilience, ensures its going concern, and creates a positive impact on both the environment and community.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
b. Direksi harus memastikan bahwa misi, visi, tujuan, sasaran, strategi, dan rencana tahunan dan jangka menengah korporasi konsisten dengan tujuan jangka panjang, dengan memanfaatkan inovasi dan teknologi secara efektif. The Board of Directors must ensure that the corporate mission, vision, goals, objectives, strategies, and annual as well as mid-term plans are consistent with the long-term goals, by effectively utilizing innovation and technology.	Diterapkan Applied	Direksi menjadikan teknologi informasi sebagai elemen penting dalam strategi Perseroan untuk mencapai sasaran dan tujuan jangka pendek dan panjang. Teknologi informasi dimanfaatkan secara efektif untuk mendukung Misi dan Visi Perseroan, serta memastikan konsistensi dengan tujuan jangka panjang dan strategi yang telah direncanakan. The Board of Directors considers information technology a key element in the Company's strategy to achieve its short-term and long-term goals. Information technology is effectively utilized to support the Company's Mission and Vision while ensuring alignment with its long-term objectives and planned strategy.
c. Direksi memastikan bahwa korporasi menerapkan sistem manajemen risiko dan sistem pengendalian internal yang tepat dan efektif yang selaras dengan visi, misi, tujuan, sasaran, dan strategi korporasi serta mematuhi peraturan perundang-undangan dan standar yang berlaku. The Board of Directors ensures that the corporation implements an appropriate and effective risk management and internal control system, that is aligned with the corporate vision, mission, goals, objectives, and strategies, as well as complies with applicable laws and regulations and standards.	Diterapkan Applied	Direksi memastikan bahwa Perseroan menerapkan sistem manajemen risiko dan pengendalian internal yang tepat dan efektif, selaras dengan visi, misi, tujuan, sasaran, dan strategi Perseroan, serta mematuhi peraturan perundang-undangan dan standar yang berlaku. Komitmen ini diwujudkan melalui penerapan dan pengembangan sistem manajemen risiko yang berlandaskan pada ISO 9001 terkait manajemen mutu, sejalan dengan penerapan pedoman dari <i>Committee of Sponsoring Organizations of the Treadway Commission</i> (COSO) pada sistem pengendalian internal. Selain itu, manajemen secara berkala melakukan evaluasi dan penyesuaian sistem pengendalian internal untuk memastikan efektivitas, kesesuaian dan adaptabilitas sistem tersebut terhadap perubahan internal dan eksternal Perseroan. The Board of Directors ensures that the Company implements an appropriate and effective risk management and internal control systems, aligning with the Company's Vision, Mission, objectives, targets, and strategy while complying with applicable laws, regulations, and standards. This commitment is realized through the implementation and development of a risk management system based on ISO 9001 for quality management, in line with the guidelines from the Committee of Sponsoring Organizations of the Treadway Commission (COSO) for internal control systems. Additionally, the Management periodically conducts evaluation and adjustment to the internal control system to ensure its effectiveness, relevance, and adaptability to internal and external changes.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
d. Direksi memastikan integritas akuntansi dan sistem pelaporan keuangan korporasi dan pengungkapan yang tepat waktu dan akurat atas semua informasi material mengenai korporasi. The Board of Directors ensures the integrity of corporate accounting and financial reporting system and the timely and accurate disclosure of all material information on the corporation.	Diterapkan Applied	Direksi memastikan integritas akuntansi dan sistem pelaporan keuangan Perseroan dengan menunjuk Auditor Eksternal yang sesuai dengan peraturan yang berlaku, serta mempertimbangkan rekomendasi dari Komite Audit. Dalam penyusunan Laporan Keuangan, Direksi memastikan bahwa Komite Audit telah melakukan penelaahan secara komprehensif dan tidak terdapat perbedaan pendapat antara Auditor Eksternal dan Manajemen. Semua informasi material mengenai Perseroan disampaikan dengan akurat dan tepat waktu melalui situs web Perseroan, memastikan transparansi dan pengungkapan yang sesuai kepada pemangku kepentingan. The Board of Directors ensures the integrity of the Company's accounting and financial reporting system by appointing an External Auditor in compliance with applicable laws and regulations and considering recommendations from the Audit Committee. In preparing the Financial Statements, the Board of Directors ensures that the Audit Committee has conducted a comprehensive review and that there are no disagreements between the External Auditor and the Management. All material information about the Company is accurately and timely disclosed through the corporate website, ensuring proper transparency and disclosure to the stakeholders.
e. Direksi memastikan pelaporan keberlanjutan telah disusun sebagaimana mestinya. The Board of Directors ensures that sustainability reporting has been prepared properly.	Diterapkan Applied	Direksi memastikan bahwa Laporan Terintegrasi Perseroan telah disusun sesuai dengan ketentuan yang berlaku, menggabungkan Laporan Keberlanjutan dengan Laporan Tahunan. Laporan ini disusun menggunakan standar nasional dan internasional, yaitu Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tentang Keuangan Berkelanjutan, kerangka <i>Global Reporting Initiative (GRI)</i>, dan <i>Integrated Reporting Framework</i>. The Board of Directors ensures that the Integrated Report is prepared in accordance with applicable laws and regulations, combining the Sustainability Report with the Annual Report. This report is prepared using national and international standards, including Financial Services Authority Regulation No. 51/POJK.03/2017 on Sustainable Finance, the Global Reporting Initiative (GRI) framework, and the Integrated Reporting Framework.
f. Direksi membangun kerangka kerja untuk governansi teknologi informasi korporasi yang selaras dengan kebutuhan dan prioritas bisnis korporasi, mendorong peluang dan kinerja bisnis, memperkuat sistem manajemen risiko, serta mendukung tujuan dan strategi korporasi. The Board of Directors builds a framework for corporate information technology governance that is aligned with corporate business needs and priorities, drives business opportunities and performance, strengthens risk management, as well as supports corporate goals and strategies.	Diterapkan Applied	Direksi menjamin bahwa penerapan TI telah dijalankan sesuai dengan strategi, hukum, regulasi, dan prioritas bisnis Perseroan. The Board of Directors ensures that IT implementation is carried out in accordance with the Company's strategy, laws, regulations, and business priorities.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
g. Bagi korporasi yang menjalankan kegiatan usaha berdasarkan prinsip Syariah, Direksi perlu memastikan kewenangan dan ketersediaan perangkat pendukung yang memadai agar Dewan Pengawas Syariah dapat menjalankan perannya dengan efektif. For corporations that conduct business activities based on Sharia principles, the Board of Directors needs to ensure the authority and availability of adequate supporting tools, allowing the Sharia Supervisory Board to carry out its role effectively	Tidak dapat diterapkan Not applicable	Perseroan tidak menjalankan kegiatan usaha berbasis prinsip syariah. Namun, Perseroan telah membentuk organ pendukung di bawah Direksi dan Dewan Komisaris untuk mempermudah koordinasi dalam pelaksanaan tugas dan tanggung jawab. The Company does not conduct business activities based on Sharia principles. However, the Company has established supporting organs under the Board of Directors and the Board of Commissioners to facilitate coordination in carrying out duties and responsibilities
h. Piagam Direksi secara periodik ditinjau. Piagam mencakup antara lain pembagian peran Direktur secara individual dapat diatur di Piagam Direksi atau dengan surat keputusan Direksi. The Board of Directors' Charter is periodically reviewed. The Charter includes, among others, the division of roles for the Directors individually, which can be regulated in the Board of Directors' Charter or by a decision letter of the Board of Directors.	Diterapkan Applied	Direksi menjalankan tugas dan tanggung jawabnya sesuai dengan Pedoman Kerja Direksi yang diperbarui pada 17 April 2023. Pedoman kerja ini ditinjau secara berkala untuk kesesuaiannya dengan perkembangan Perseroan dan peraturan yang berlaku. The Board of Directors carries out its duties and responsibilities in accordance with the Board Manual, which were updated on April 17, 2023. These guidelines are reviewed periodically to ensure their alignment with the company's developments and applicable regulations
i. Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan dan terbukti melakukan kesalahan. The Board of Directors has a policy on resignation of members of the Board of Directors if involved in a financial crime and are proven to have made a mistake.	Diterapkan Applied	Perseroan belum memiliki kebijakan khusus mengenai pengunduran diri anggota Direksi yang terlibat kejahatan keuangan, namun telah menetapkan kebijakan umum terkait pengunduran diri Direksi sebagaimana diatur dalam Anggaran Dasar Perseroan. The Company has not yet established a specific policy regarding the resignation of Board of Directors members involved in financial crimes. However, it has set a general resignation policy for Board of Directors as stipulated in the Articles of Association.
2. Penilaian Kinerja-Direksi dan Anggotanya Performance Assessment-The Board of Directors and its Members		
a. Direksi mempunyai kebijakan penilaian sendiri (self-assessment) untuk menilai kinerja Direksi. The Board of Directors has a self-assessment policy to evaluate its performance.	Diterapkan Applied	Penilaian kinerja Direksi dilakukan oleh Dewan Komisaris dan dilaporkan kepada Pemegang Saham dalam pelaksanaan RUPS. Evaluasi kinerja ini menggunakan metode <i>Key Performance Indicator</i> (KPI) dan telah diungkapkan secara transparan dalam Laporan Terintegrasi. Hingga Desember 2025, Perseroan belum membentuk Komite Nominasi dan Remunerasi, sehingga fungsi tersebut dijalankan oleh Dewan Komisaris. Dewan Komisaris menetapkan kriteria evaluasi kinerja serta kebijakan suksesi sesuai dengan ketentuan yang berlaku.
b. Kebijakan penilaian sendiri (self-assessment) untuk menilai kinerja Direksi diungkapkan melalui Laporan Tahunan Perusahaan Terbuka. The self-assessment policy for evaluating the Board of Directors' performance is disclosed in the Annual Report of the Public Company.		
c. Dewan Komisaris melakukan evaluasi formal tahunan secara obyektif dan independen untuk menentukan efektivitas Direksi dan setiap individu Direktur. The Board of Commissioners conducts an annual formal evaluation objectively and independently to determine the effectiveness of the Board of Directors and each individual Director.		



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
d Dewan Komisaris dengan pertimbangan Komite Nominasi dan Remunerasi, bertanggung jawab menentukan kriteria evaluasi kinerja dan menilai kinerja Direktur Utama dan anggota Direksi lainnya. The Board of Commissioners, with considerations from the Nomination and Remuneration Committee, is responsible for determining performance evaluation criteria and assessing the performance of the President Director and other members of the Board of Directors.		The performance evaluation of the Board of Directors is conducted by the Board of Commissioners and reported to Shareholders during the General Meeting of Shareholders (GMS). This performance evaluation uses the key performance indicator (KPI) method and has been transparently disclosed in the Integrated Report. As of December 2025, the Company has not yet established a Nomination and Remuneration Committee, so this function is carried out by the Board of Commissioners. The Board of Commissioners determines the performance evaluation criteria and succession policy in accordance with applicable regulations.
3. Peran dan Tanggung Jawab Dewan Komisaris Roles and Responsibilities of the Board of Commissioners		
a Dewan Komisaris mereview strategi korporasi paling tidak setiap tahun dan menyetujui misi, visi dan strategi korporasi yang dirumuskan oleh Direksi. Dewan Komisaris juga mereview, memberikan saran dan menyetujui rencana bisnis dan rencana keuangan jangka panjang dan rencana keuangan jangka pendek korporasi. Dewan Komisaris memberikan advis dan melakukan pemantauan kepada Direksi atas pengelolaan implementasinya. Direksi dan Dewan Komisaris terlibat dalam keputusan yang sangat penting bagi korporasi, diatur dalam Anggaran Dasar korporasi. The Board of Commissioners reviews the corporate strategy at least annually and approves the corporate mission, vision, and strategy formulated by the Board of Directors. The Board of Commissioners also reviews, provides advice, and approves long-term business and financial plans and the company's short-term financial plans. The Board of Commissioners provides advice and monitors the Board of Directors on the management of its implementation. The Board of Directors and Board of Commissioners are involved in decisions deemed crucial for the corporation, as regulated in the Articles of Association of the Company.	Diterapkan Applied	Dewan Komisaris secara rutin mereview strategi korporasi setidaknya setiap tahun dan menyetujui misi, visi, serta strategi yang dirumuskan oleh Direksi. Dewan Komisaris juga mereview, memberikan saran, dan menyetujui rencana bisnis, rencana keuangan jangka panjang, dan jangka pendek Perseroan. Selain itu, Dewan Komisaris memberikan advis dan melakukan pemantauan atas implementasi rencana oleh Direksi untuk memastikan keselarasan dengan strategi Perseroan. Keputusan-keputusan penting yang berdampak besar bagi Perseroan juga diatur dalam Anggaran Dasar. The Board of Commissioners regularly reviews the corporate strategy at least once a year and approves the Mission, Vision, and strategies developed by the Board of Directors. The Board of Commissioners also reviews, provides recommendations, and approves the Company's business plan, as well as its long-term and short-term financial plans. Additionally, the Board of Commissioners advises and monitors the implementation of plans by the Board of Directors to ensure alignment with the Company's strategy. Major decisions with significant impacts on the Company are also regulated in the Articles of Association
b. Jenis keputusan yang memerlukan persetujuan Dewan Komisaris harus diungkapkan dalam Laporan Tahunan. The types of decisions that require the Board of Commissioners' approval must be disclosed in the Annual Report.	Diterapkan Applied	Uraian terkait keputusan yang perlu persetujuan Dewan Komisaris telah diungkapkan dalam Laporan Terintegrasi ini. The description of decisions requiring the approval of the Board of Commissioners has been disclosed in this Integrated Report



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
c. Dengan memperhatikan rekomendasi Komite Nominasi dan Remunerasi, Dewan Komisaris mengusulkan kepada, dan untuk diputuskan oleh, RUPS pengangkatan dan/atau pemberhentian anggota Direksi dan anggota Dewan Komisaris. Dalam mengusulkan hal di atas, Dewan Komisaris memperhatikan keberagaman, unsur non-diskriminatif, dan memberikan kesempatan yang sama tanpa membedakan suku, agama, ras, antar golongan dan gender. Dewan Komisaris memastikan proses pencalonan dan pemilihan anggota Direksi dan anggota Dewan Komisaris adalah formal dan transparan. Taking into account the recommendations from the Nomination and Remuneration Committee, the Board of Commissioners proposes to, and to be resolved by, the GMS the appointment and/or dismissal of members of the Board of Directors and members of the Board of Commissioners. In proposing the above, the Board of Commissioners pays attention to diversity, non-discriminatory elements, and provides equal opportunities regardless of ethnicity, religion, race, class, and gender. The Board of Commissioners ensures a formal and transparent nomination and selection process for members of the Board of Directors and members of the Board of Commissioners.	Diterapkan Applied	Proses pengangkatan dan pemberhentian anggota Direksi dan anggota Dewan Komisaris dilakukan diputuskan melalui RUPS atas rekomendasi dari Dewan Komisaris. Dalam proses ini, Dewan Komisaris memperhatikan prinsip keberagaman, non-diskriminasi, dan kesempatan yang setara, tanpa membedakan suku, agama, ras, golongan, dan gender. Dewan Komisaris memastikan bahwa proses pencalonan dan pemilihan anggota Direksi dan Dewan Komisaris dilaksanakan secara formal dan transparan. The appointment and dismissal process of Board of Directors and Board of Commissioners members is decided through the General Meeting of Shareholders (GMS) based on recommendations from the Board of Commissioners. In this process, the Board of Commissioners upholds the principles of diversity, non-discrimination, and equal opportunity, without distinction of ethnicity, religion, race, social group, or gender. The Board of Commissioners ensures that the nomination and selection process for the Board of Directors and Board of Commissioners members is conducted formally and transparently.
d. Dewan Komisaris atau Komite yang menjalankan fungsi nominasi menyusun kebijakan suksesi dalam proses nominasi anggota Direksi. Setiap tahun Dewan Komisaris meninjau pelaporan pelaksanaan rencana pengembangan dan suksesi yang disampaikan Direktur Utama. The Board of Commissioners or the Committee conducting the nomination function prepares a succession policy in the process of nominating members of the Board of Directors. Every year, the Board of Commissioners reviews the report on implementation of development and succession plans submitted by the President Director.	Diterapkan Applied	Perseroan belum memiliki kebijakan suksesi, namun proses suksesi dilakukan melalui RUPS berdasarkan rekomendasi Komisaris Utama. The Company has not yet established a succession policy; however, the succession process is carried out through the General Meeting of Shareholders (GMS) based on the recommendation of the President Commissioner.
e. Dewan Komisaris: - Mengajukan kepada RUPS, yang dapat didahului oleh usulan dari Komite yang menjalankan fungsi remunerasi, besaran remunerasi anggota Direksi dan anggota Dewan Komisaris yang selaras dengan pengembangan korporasi yang berkelanjutan dan kepentingan jangka panjang korporasi dan Pemegang Saham; serta - Secara berkala mereviu sistem remunerasi Direksi dan Dewan Komisaris.	Diterapkan Applied	Besaran remunerasi Direksi dan Dewan Komisaris diajukan oleh Dewan Komisaris kepada RUPS. Penetapan remunerasi mempertimbangkan hasil kinerja dan pencapaian target Perseroan, besaran pendapatan tahun sebelumnya, beban tugas dan tanggung jawab, serta tingkat remunerasi eksekutif pada perusahaan sejenis. Dewan Komisaris juga secara berkala mereviu sistem remunerasi untuk memastikan kesesuaian dengan tugas, tanggung jawab, dan kinerja masing-masing anggota, serta selaras dengan pengembangan korporasi yang berkelanjutan dan kepentingan jangka panjang korporasi dan Pemegang Saham.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
The Board of Commissioners: - Submits to the GMS, which may be preceded by recommendation from the committee conducting remuneration function, the remuneration amount for members of the Board of Directors and members of the Board of Commissioners, in line with the sustainable corporate development and long-term interests of the corporation and Shareholders; and - Periodically reviews the remuneration system for the Board of Directors and Board of Commissioners.		The remuneration amount for the Board of Directors and the Board of Commissioners is proposed by the Board of Commissioners to the general meeting of shareholders (GMS). The determination of remuneration considers the Company's performance results and target achievements, previous year's revenue, scope of duties and responsibilities, and executive remuneration levels in similar companies. The Board of Commissioners also periodically reviews the remuneration system to ensure its alignment with the duties, responsibilities, and performance of each member, as well as with sustainable corporate development and the long-term interests of the Company and the Shareholders.
f. Dewan Komisaris mengawasi efektivitas kebijakan governansi korporat dan implementasinya serta mengusulkan perubahan jika diperlukan. The Board of Commissioners oversees the effectiveness of corporate governance policies and their implementation and proposes changes if necessary.	Diterapkan Applied	Dewan Komisaris, baik secara langsung maupun melalui komite, mengawasi efektivitas kebijakan tata kelola perusahaan dan implementasinya, serta mengusulkan perubahan jika diperlukan. Dewan Komisaris memantau dan mengarahkan agar Perseroan menerapkan sistem manajemen risiko dan sistem pengendalian internal yang tepat dan efektif, yang selaras dengan tujuan, sasaran, dan strategi Perseroan, serta memastikan kepatuhan terhadap peraturan, Kode Etik, dan standar yang berlaku. Selain itu, Dewan Komisaris memastikan integritas akuntansi, sistem pelaporan keuangan, serta independensi Unit Audit Internal dan Auditor Eksternal. The Board of Commissioners, either directly or through Committees, supervises the effectiveness of corporate governance policies and their implementation, proposing changes when necessary. The Board of Commissioners monitors and directs the Company to implement an appropriate and effective risk management system and internal control system, ensuring alignment with the Company's objectives, targets, and strategy while maintaining compliance with regulations, the Code of Ethics, and applicable standards. Additionally, the Board of Commissioners ensures the integrity of accounting, the financial reporting system, and the independence of the Internal Audit Unit and External Auditor
g. Dewan Komisaris memantau dan mengarahkan agar korporasi menerapkan sistem manajemen risiko dan sistem pengendalian internal yang tepat dan efektif yang selaras dengan tujuan, sasaran, dan strategi korporasi serta mematuhi peraturan perundang-undangan, kode perilaku, dan standar yang berlaku. The Board of Commissioners monitors and directs the corporation to implement appropriate and effective risk management and internal control systems that are aligned with the corporate goals, objectives, and strategies, as well as complying with applicable laws and regulations, codes of conduct, and standards.		
h. Dewan Komisaris mengawasi dan mengarahkan agar tercapai integritas akuntansi dan sistem pelaporan keuangan korporat, serta independensi fungsi audit internal dan eksternal. The Board of Commissioners supervises and directs the integrity of the corporate accounting and financial reporting system, as well as the independence of internal and external audit functions.		
i. Dewan Komisaris memantau, mereviu, dan menyetujui Laporan Tahunan dan Laporan Keberlanjutan Korporasi serta memastikan integritasnya, serta mengawasi proses pengungkapan dan pengkomunikasian korporasi. The Board of Commissioners monitors, reviews, and approves the Annual Report and Sustainability Report of the Corporation, ensures their integrity, and oversees the corporation's disclosure and communication process.	Diterapkan Applied	Dewan Komisaris memantau, mereviu, dan menyetujui penyusunan Laporan Terintegrasi, serta memastikan integritas laporan tersebut. Dewan Komisaris juga mengawasi proses pengungkapan dan komunikasi informasi kepada pemangku kepentingan untuk menjaga transparansi dan akurasi, sesuai dengan ketentuan yang berlaku. The Board of Commissioners monitors, reviews, and approves the preparation of the Integrated Report while ensuring its integrity. The Board of Commissioners also supervises the disclosure and communication of information to the stakeholders to maintain transparency and accuracy in accordance with applicable regulations.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
j. Piagam Dewan Komisaris secara periodik ditinjau. The Board of Commissioners Charter is periodically reviewed.	Diterapkan Applied	Dewan Komisaris menjalankan tugas dan tanggung jawabnya sesuai dengan Pedoman Kerja Dewan Komisaris yang telah diperbarui pada 27 Maret 2023. Piagam tersebut ditinjau secara berkala untuk kesesuaiannya dengan perkembangan Perseroan dan peraturan yang berlaku. The Board of Commissioners performs its duties and responsibilities in accordance with the Board of Commissioners Work Guidelines, which were updated on March 27, 2023. This charter is reviewed periodically to ensure its alignment with the Company's developments and applicable laws and regulations.
k. Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan dan terbukti melakukan kesalahan. The Board of Commissioners has a policy on resignation of members of the Board of Commissioners if involved in a financial crime and are proven to have made a mistake.	Diterapkan Applied	Perseroan belum memiliki kebijakan khusus mengenai pengunduran diri anggota Dewan Komisaris yang terlibat kejahatan keuangan, namun telah menetapkan kebijakan umum terkait pengunduran diri Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar Perseroan. The Company has not yet established a specific policy regarding the resignation of Board of Commissioners members involved in financial crimes. However, it has set a general resignation policy for the Board of Commissioners as stipulated in the Articles of Association.
l. Komisaris Independen sangat diharapkan untuk dapat berkontribusi dalam diskusi yang jujur, obyektif, aktif, dan konstruktif pada rapat Dewan Komisaris. Independent commissioners are highly expected to be able to contribute to honest, objective, active, and constructive discussions at the Board of Commissioners' meetings.	Diterapkan Applied	Komisaris Independen yang ditunjuk telah memenuhi kriteria yang ditetapkan oleh Otoritas Jasa Keuangan dan memiliki pengalaman yang memadai. Selain itu, Komisaris Independen secara rutin hadir dalam rapat Dewan Komisaris dan rapat gabungan dengan Direksi, serta berkontribusi dalam diskusi yang jujur, obyektif, aktif, dan konstruktif. The appointed Independent Commissioner has met the criteria set by the Financial Services Authority and possesses adequate experience. Additionally, the Independent Commissioner regularly attends Board of Commissioners meetings and joint meetings with the Board of Directors, contributing to discussions in an honest, objective, active, and constructive manner.
m. Komisaris Utama berperan sebagai koordinator Dewan Komisaris dan memastikan efektivitasnya. Komisaris Utama mendorong budaya keterbukaan dan dialog konstruktif yang memungkinkan berbagai pandangan diungkapkan, termasuk mengoordinasi penetapan agenda rapat dewan yang tepat dan memastikan waktu yang cukup tersedia untuk mendiskusikan semua agenda. Selain itu, juga harus ada kesempatan bagi Dewan Komisaris untuk bertemu dengan jajaran Direksi dan Manajemen Senior.	Diterapkan Applied	Komisaris Utama berperan sebagai koordinator Dewan Komisaris untuk memastikan efektivitas, termasuk mengoordinasikan tugas dan tanggung jawab anggota Dewan Komisaris. Komisaris Utama mendorong keterbukaan dan dialog konstruktif agar semua pandangan dapat disampaikan, menetapkan agenda rapat, dan memastikan waktu yang cukup untuk diskusi. Selain itu, Komisaris Utama juga mengadakan rapat gabungan berkala antara Dewan Komisaris dan Direksi.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
The President Commissioner acts as the coordinator of the Board of Commissioners and ensures its effectiveness. The President Commissioner promotes a culture of transparency and constructive dialogue that allows a variety of views to be expressed, including coordinating the setting of appropriate board meeting agenda and ensuring sufficient time is available to discuss all agenda items. In addition, there should be opportunities for the Board of Commissioners to meet with the Board of Directors and Senior Management.		The President Commissioner acts as the coordinator of the Board of Commissioners to ensure effectiveness, including coordinating the duties and responsibilities of its members. The President Commissioner promotes transparency and constructive dialogue to allow all perspectives to be expressed, sets meeting agendas, and ensures sufficient time for discussions. Additionally, the President Commissioner also holds regular joint meetings between the Board of Commissioners and the Board of Directors.
4. Pembentukan Komite Formation of Committee		
a. Korporasi memiliki komite-komite di bawah Dewan Komisaris sekurang-kurangnya terdiri dari: Komite Audit, Komite Nominasi dan Remunerasi, dan Komite Pemantau Manajemen Risiko. The Corporation has committees under the Board of Commissioners, consisting of at least: Audit Committee, Nomination and Remuneration Committee, and Risk Management Monitoring Committee.	Diterapkan Applied	Dewan Komisaris menjalankan tugas dan tanggung jawabnya dengan didukung oleh: - Komite Audit, yang membantu dalam pengawasan Laporan Keuangan, kepatuhan terhadap peraturan, dan pemantauan manajemen risiko; dan - Komite ESG, yang bertanggung jawab untuk menentukan tujuan dan strategi keberlanjutan serta mengevaluasi kinerja keberlanjutan. The Board of Commissioners performs its duties and responsibilities with the support of: - The Audit Committee, which assists in the supervision of the Financial Statements, regulatory compliance, and risk management monitoring; and - ESG Committee, who is responsible for setting our sustainability ambition and strategy, and evaluating our performance.
b. Dewan Komisaris memastikan bahwa anggota Komite Audit seluruhnya independen dan komite lain yang dibentuk Dewan Komisaris adalah mayoritas dari pihak independen, serta semua anggota komite memiliki kompetensi, berkomitmen, serta memiliki wewenang yang memadai untuk menjalankan perannya secara efektif dan independen. The Board of Commissioners ensures that all Audit Committee's members are independent, and majority of members of other committees established by the Board of Commissioners are independent parties, and that all committee members are competent, committed, and have sufficient authority to perform their roles in an effective and independent manner.	Diterapkan Applied	Anggota Komite Audit merupakan Komisaris Independen dan Pihak Independen. Uraian lengkap terkait Komite Audit telah diungkapkan pada uraian Komite Audit dalam Laporan Terintegrasi ini. The Audit Committee members consist of Commissioners and an Independent Party. A detailed description of the Audit Committee has been disclosed in the Audit Committee section of this Integrated Report.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
c. Untuk memastikan pemantauan atas pelaksanaan tugas Komite Audit berjalan obyektif dan independen, Komisaris Utama tidak boleh menjadi ketua Komite Audit, kecuali dalam keadaan luar biasa yang harus dijelaskan dalam Laporan Tahunan. To ensure objective and independent monitoring on the implementation of Audit Committee's duties, the President Commissioner is not allowed to be the chairman of Audit Committee, except in exceptional circumstances which must be explained in the Annual Report.	Diterapkan Applied	Pihak yang menjabat sebagai Ketua Komite Audit merupakan Komisaris Independen. The person serving as the Chairman of the Audit Committee is an Independent Commissioner.
5. Penilaian Kinerja-Dewan Komisaris dan Anggotanya Performance Assessment-the Board of Commissioners and its Members		
a. Dewan Komisaris mempunyai kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Dewan Komisaris. The Board of Commissioners has a self-assessment policy to evaluate its performance.	Diterapkan Applied	Penilaian kinerja Dewan Komisaris, dilakukan secara mandiri (<i>self-assessment</i>), melalui metode penilaian <i>Key Performance Indicator</i> (KPI). Uraian lebih lengkap dapat ditemukan dalam uraian Dewan Komisaris bagian Penilaian Kinerja pada Laporan Terintegrasi ini.
b. Kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Tahunan perusahaan terbuka. The self-assessment policy for evaluating the Board of Commissioners' performance is disclosed in the Annual Report of the Public Company.		The performance evaluation of the Board of Commissioners is conducted through self-assessment using the Key Performance Indicator (KPI) method. A more detailed description can be found in the Performance Assessment section of the Board of Commissioners in this Integrated Report.
c. Dewan Komisaris melakukan evaluasi formal secara obyektif untuk menentukan efektivitas komitennya, dan setiap individu Komisaris. The Board of Commissioners conducts an annual formal evaluation objectively to determine the effectiveness of the Board, its committees, and each individual Commissioner.		
6. Benturan Kepentingan Conflict of Interest		
a. Anggota Direksi yang mempunyai rangkap jabatan di luar korporasi, harus mendapatkan persetujuan dari Dewan Komisaris. Seorang Komisaris memberi tahu Dewan Komisaris dan ketua komite yang menjalankan fungsi nominasi, sebelum menerima penunjukan baru sebagai Direktur atau Komisaris dari korporasi terbuka, jabatan Direktur lainnya atau posisi lain dengan komitmen waktu yang signifikan. Members of the Board of Directors with concurrent positions outside the corporation must obtain approval from the Board of Commissioners. A Commissioner shall notify the Board of Commissioners and the chairman of committee performing nominating function, prior to accepting a new appointment as Director or Commissioner of a publicly listed corporation, other Director positions, or other positions with a significant time commitment.	Diterapkan Applied	Ketentuan terkait rangkap jabatan Direksi disesuaikan dengan Piagam Direksi, Anggaran Dasar, dan peraturan perundangan yang berlaku. Provisions regarding concurrent positions held by the Board of Directors are aligned with the Board of Directors Charter, the Articles of Association, and applicable laws and regulations.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
b. Dewan Komisaris memantau dan mengelola potensi benturan kepentingan Manajemen, anggota Direksi, Dewan Komisaris dan Pemegang Saham, termasuk penyalahgunaan aset korporasi dan penyalahgunaan dalam transaksi pihak berelasi. Komisaris yang memiliki benturan kepentingan tidak turut serta dalam pemantauan dan pengambilan keputusan atas potensi benturan kepentingan yang melibatkan Komisaris atau afiliasi Komisaris yang bersangkutan. The Board of Commissioners monitors and manages potential conflicts of interest within the management, members of the Board of Directors, Board of Commissioners, and Shareholders, including misuse of corporate assets and misuse of related party transactions. Commissioners with conflicts of interest shall not participate in monitoring and making decisions on matters containing potential conflicts of interest involving the Commissioners or affiliates of the Commissioner concerned.	Diterapkan Applied	Seluruh anggota Dewan Komisaris berkomitmen untuk menghindari dan mengelola potensi benturan kepentingan yang melibatkan Manajemen, Direksi, Dewan Komisaris, dan Pemegang Saham, termasuk dalam transaksi dengan pihak berelasi. Jika terjadi benturan kepentingan, anggota Dewan Komisaris yang terlibat tidak boleh ikut serta dalam pengambilan keputusan terkait, dan setiap benturan kepentingan harus diungkapkan untuk menjaga transparansi. All members of the Board of Commissioners are committed to avoiding and managing potential conflicts of interest involving the Management, the Board of Directors, the Board of Commissioners, and the Shareholders, including transactions with related parties. In the event of a conflict of interest, the involved Board of Commissioners member must not participate in the decision-making process, and any conflict of interest must be disclosed to ensure transparency.
7. Peningkatan Kompetensi Anggota Direksi dan Dewan Komisaris Improvement of Competence of the Members of the Board of Directors and the Board of Commissioners		
a. Dewan Komisaris memastikan bahwa anggota Direksi dan Dewan Komisaris memahami peran dan tanggung jawab mereka, karakteristik dan operasi korporasi, peraturan perundang-undangan dan standar yang relevan serta kewajiban lain yang berlaku. Direksi melalui sekretaris korporasi mendukung semua anggota Direksi dan Dewan Komisaris dalam memperbarui dan menyegarkan keterampilan dan pengetahuan mereka yang diperlukan untuk menjalankan peran mereka di Dewan. The Board of Commissioners ensures that members of the Board of Directors and Board of Commissioners understand their roles and responsibilities, characteristics and operations of the corporation, relevant laws and regulations, and other applicable standards and obligations. The Board of Directors, through the Corporate Secretary, supports all members of the Board of Directors and Board of Commissioners in updating and refreshing the required skills and knowledge to perform their roles on the Board.	Diterapkan Applied	Perseroan memiliki program orientasi untuk anggota baru Dewan Komisaris dan Direksi guna memastikan pemahaman mereka terhadap peran, tanggung jawab, serta karakteristik dan operasi Perseroan. Perseroan juga mendukung pembaruan keterampilan anggota Dewan Komisaris dan Direksi melalui program pengembangan kompetensi. Informasi rinci dapat ditemukan pada bagian Pelatihan Dewan Komisaris dalam Laporan Terintegrasi ini. The Company has an induction program for new members of the Board of Commissioners and the Board of Directors to ensure their understanding of their roles, responsibilities, as well as the Company's characteristics and operations. The Company also supports the skill improvement of Board of Commissioners and Board of Directors members through competency development programs. Detailed information can be found in the Board of Commissioners Training section of this Integrated Report.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
II. KOMPOSISI DAN REMUNERASI DIREKSI DAN DEWAN KOMISARIS COMPOSITION AND REMUNERATION OF THE BOARD OF DIRECTORS AND THE BOARD OF COMMISSIONERS		
1. Komposisi Direksi dan Dewan Komisaris Composition of the Board of Directors and the Board of Commissioners		
a. Dalam menentukan kandidat calon Direktur, Dewan Komisaris melalui Komite Nominasi dan Remunerasi, tidak hanya mengandalkan rekomendasi dari Dewan Komisaris, Manajemen atau Pemegang Saham mayoritas. Dewan Komisaris, melalui Komite Nominasi dan Remunerasi, dapat menggunakan sumber independen untuk menentukan kandidat yang memenuhi syarat. In determining Director candidates, the Board of Commissioners, through the Nomination and Remuneration Committee, does not rely solely on recommendations from the Board of Commissioners, management, or majority shareholders. The Board of Commissioners, through the Nomination and Remuneration Committee, may use independent sources to determine qualified candidates	Diterapkan Applied	Proses pengangkatan dan pemberhentian anggota Dewan Komisaris diputuskan melalui RUPS atas rekomendasi dari Dewan Komisaris. Dalam menentukan kandidat, Dewan Komisaris dapat mempertimbangkan sumber independen untuk memastikan kandidat yang dipilih memenuhi syarat dan sesuai dengan standar Perseroan. The appointment and dismissal process of Board of Commissioners members is decided through the general meeting of shareholders (GMS) based on recommendations from the Board of Commissioners. In selecting candidates, the Board of Commissioners may consider independent sources to ensure that the chosen candidates meet the qualifications and align with the Company's standards.
b. Dewan Komisaris memastikan bahwa kriteria dalam menyeleksi anggota Direksi mencakup paling tidak pengetahuan, kemampuan, dan keahlian yang dibutuhkan untuk memenuhi secara tepat peran Direksi serta memperhatikan terpenuhinya keberagaman Direksi. The Board of Commissioners ensures that the criteria for selecting members of the Board of Directors include at least the required knowledge, abilities, and expertise to properly meet the role of the Board of Directors and pay attention to the fulfillment of the Board of Directors' diversity.	Diterapkan Applied	Pelaksanaan proses pemilihan anggota Dewan Komisaris dilakukan dengan memperhatikan keberagaman, non-diskriminasi, dan kesempatan yang setara, tanpa membedakan suku, agama, ras, golongan, dan gender. Selain itu, Dewan Komisaris memastikan bahwa kandidat memiliki pengetahuan, kemampuan, dan keahlian yang dibutuhkan untuk menjalankan peran dengan efektif. The selection process for members of the Board of Commissioners is conducted with due consideration for diversity, non-discrimination, and equal opportunity, without distinction of ethnicity, religion, race, social group, or gender. Additionally, the Board of Commissioners ensures that candidates possess the necessary knowledge, skills, and expertise to effectively fulfill their roles.
c. Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/atau pengetahuan di bidang akuntansi. Members of the Board of Directors overseeing accounting or finance have expertise and/or knowledge in accounting.	Diterapkan Applied	Direktur yang membawahi bidang akuntansi dan keuangan memiliki pengetahuan dan pengalaman di bidang terkait. The Director overseeing accounting and finance has knowledge and experience in the relevant field.
d. Kebijakan korporasi tentang keberagaman pada Direksi dan Dewan Komisaris diungkapkan dalam Laporan Tahunan. The corporate policy on diversity in the Board of Directors and Board of Commissioners is disclosed in the Annual Report.	Diterapkan Applied	Kebijakan keberagaman komposisi Dewan Komisaris dan Direksi telah disampaikan pada bagian Keberagaman Komposisi Dewan Komisaris dan Direksi dalam Laporan Terintegrasi ini. The diversity policy for the composition of the Board of Commissioners and the Board of Directors has been presented in the Diversity of the Composition of the Board of Commissioners and the Board of Directors section of this Integrated Report.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
e. Dewan Komisaris memastikan bahwa kebijakan dan prosedur untuk seleksi dan nominasi Komisaris adalah jelas dan transparan sehingga dapat menghasilkan komposisi Dewan yang diinginkan. Dewan Komisaris menggunakan sumber independen untuk menentukan kandidat yang memenuhi syarat. The Board of Commissioners ensures that the policies and procedures for the selection and nomination of Commissioners are clear and transparent so as to produce the desired Board composition. The Board of Commissioners uses independent sources to determine qualified candidates.	Diterapkan Applied	Uraian lengkap terkait kebijakan dan prosedur untuk seleksi dan nominasi pada bagian Kebijakan dan Prosedur Nominasi Dewan Komisaris dan Direksi dalam Laporan Terintegrasi ini. A detailed description of the policies and procedures for selection and nomination can be found in the Nomination Policy and Procedure section of the Board of Commissioners and the Board of Directors in this Integrated Report.
f. Dewan Komisaris/Komite yang menjalankan fungsi nominasi menetapkan prosedur dan kriteria nominasi yang konsisten dengan matriks keahlian Dewan Komisaris yang telah disetujui Dewan Komisaris dan memastikan bahwa profil kandidat memenuhi persyaratan yang ditetapkan dalam matriks keahlian dan kriteria nominasi. The Board of Commissioners/Committee that performs the nomination function establishes nomination procedures and criteria, which are consistent with the Board of Commissioners' expertise matrix, which has been approved by the Board of Commissioners, and ensures that the candidate profile meets the established requirements in the expertise matrix and nomination criteria	Diterapkan Applied	Dewan Komisaris menjalankan Fungsi Nominasi dan Remunerasi Perseroan dengan menetapkan prosedur dan kriteria nominasi yang konsisten dengan matriks keahlian Dewan Komisaris. Dewan Komisaris memastikan bahwa profil kandidat memenuhi persyaratan yang ditetapkan dalam matriks keahlian dan kriteria nominasi yang disepakati. The Board of Commissioners performs the Nomination and Remuneration Function by establishing nomination procedures and criteria consistent with the Board of Commissioners' skills matrix. The Board of Commissioners ensures that candidate profiles meet the requirements outlined in the skills matrix and the agreed-upon nomination criteria
g. Komposisi Dewan Komisaris harus dibentuk sedemikian rupa sehingga anggota-anggotanya secara kelompok mencerminkan keberagaman dalam hal kemampuan, keahlian, pengetahuan, pengalaman, usia, latar belakang budaya, dan gender yang dibutuhkan untuk memenuhi secara tepat peran Dewan Komisaris. The Board of Commissioners' composition must be formed in such a way that its members as a group reflect the diversity in terms of abilities, skills, knowledge, experience, age, cultural background, and gender required to properly fulfill the roles of the Board of Commissioners.	Diterapkan Applied	Kebijakan keberagaman komposisi Dewan Komisaris dan Direksi telah disampaikan pada bagian Kebijakan Keberagaman Komposisi Dewan Komisaris dan Direksi dalam Laporan Terintegrasi ini. The diversity policy for the composition of the Board of Commissioners and the Board of Directors has been presented in the Diversity Policy for the Composition of the Board of Commissioners and the Board of Directors section of this Integrated Report.



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h. Untuk memampukan Dewan Komisaris dalam memberikan advis dan supervisi secara independen kepada Direksi dan untuk peran-peran yang terdapat potensi benturan kepentingan, Dewan Komisaris terdiri dari Komisaris Independen yang cukup jumlahnya, dengan masa jabatan yang dibatasi dan terdapat pengungkapan jangka waktu keanggotaan Dewan Komisaris serta independensi mereka dari sudut pandang korporasi. To enable the Board of Commissioners to provide independent advice and supervision to the Board of Directors and for roles with potential conflicts of interest, the Board of Commissioners shall consist of a sufficient number of Independent Commissioners, with a limited term of office and disclosure of the term of office of the Board of Commissioners and their independence from a corporate perspective.	Diterapkan Applied	Perseroan memiliki 3 Komisaris Independen yang mewakili 33,33% dari total anggota Dewan Komisaris, memastikan jumlah yang memadai untuk memberikan advis dan supervisi independen, terutama dalam situasi dengan potensi benturan kepentingan. Masa jabatan Komisaris Independen dibatasi sesuai ketentuan, dan informasi mengenai jangka waktu keanggotaan serta independensi mereka diungkapkan secara lengkap pada uraian Dewan Komisaris dalam Laporan Terintegrasi ini. The Company has three Independent Commissioners, representing 33.33% of the total members of the Board of Commissioners, ensuring an adequate number to provide independent advice and supervision, especially in situations with potential conflicts of interest. The office term of an Independent Commissioners is limited in accordance with regulations, and detailed information regarding their office term and independence is fully disclosed in the Board of Commissioners section of this Integrated Report.
i. Untuk memfasilitasi fungsi Direksi dan Dewan Komisaris yang efektif dan guna meningkatkan kepercayaan investor dan pemangku kepentingan, Komite Nominasi dan Remunerasi memastikan bahwa terdapat proses yang formal, ketat, dan transparan untuk penunjukan dan pengangkatan anggota Direksi dan Dewan Komisaris. To facilitate effective function of the Board of Directors and Board of Commissioners and to increase investors and stakeholders trust, the Nomination and Remuneration Committee ensures that there is a formal, rigorous, and transparent process for the selection and appointment of members of the Board of Directors and Board of Commissioners.	Diterapkan Applied	Dewan Komisaris menjalankan Fungsi Nominasi dan Remunerasi dengan proses yang formal, ketat, dan transparan untuk mendukung efektivitas fungsi Direksi dan Dewan Komisaris serta meningkatkan kepercayaan investor dan pemangku kepentingan. Struktur remunerasi ditetapkan sesuai ketentuan yang berlaku dan dijalankan secara adil. The Board of Commissioners performs the Nomination and Remuneration Function through a formal, rigorous, and transparent process to support the effectiveness of the Board of Directors and the Board of Commissioners while increasing investor and stakeholder confidence. The remuneration structure is determined in accordance with applicable regulations and is implemented fairly.
2. Remunerasi Direksi dan Dewan Komisaris Remuneration of the Board of Directors and the Board of Commissioners		
a. Kebijakan remunerasi anggota Direksi terdiri atas struktur remunerasi yang berorientasi pada pengembangan korporasi yang berkelanjutan dan mendorong pencapaian tujuan jangka panjang. Remunerasi Direksi harus diusulkan, dapat dengan melalui Komite Nominasi dan Remunerasi, oleh Dewan Komisaris untuk diputuskan oleh RUPS. Jumlah remunerasi yang diusulkan kepada RUPS tersebut ditetapkan dengan mempertimbangkan peran setiap anggota Direksi dan situasi ekonomi serta kinerja korporasi.	Diterapkan Applied	Remunerasi anggota Direksi dan Dewan Komisaris ditetapkan sesuai dengan wewenang dari RUPS, berorientasi pada pengembangan berkelanjutan dan pencapaian tujuan jangka panjang Perseroan. Usulan remunerasi anggota Direksi disampaikan oleh Dewan Komisaris, dengan mempertimbangkan hasil kinerja dan pencapaian target Perseroan, besaran pendapatan tahun sebelumnya, beban tugas dan tanggung jawab, serta tingkat remunerasi eksekutif pada Perseroan sejenis. Untuk Dewan Komisaris, struktur remunerasi dengan ketentuan Komisaris Utama (10%), Wakil Komisaris Utama (6%-8%), dan Komisaris lainnya (2%-3%). Proses penetapan remunerasi dilaksanakan secara adil dan transparan, sebagaimana diuraikan dalam Laporan Terintegrasi ini.



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The remuneration policy for the Board of Directors' members consists of a remuneration structure that is oriented towards sustainable corporate development and encourages the achievement of long-term goals. The Board of Directors' remuneration must be proposed, possibly through the Nomination and Remuneration Committee, by the Board of Commissioners to be resolved by the GMS. The remuneration amount proposed to the GMS is determined by considering the role of each member of the Board of Directors, the economic situation, and the corporate performance.		The remuneration for members of the Board of Directors and the Board of Commissioners is determined by the authority of the GMS, with a focus on sustainable development and the achievement of the Company's long-term goals. The proposed remuneration for the Board of Directors is submitted by the Board of Commissioners, taking into account the Company's performance results and target achievements, previous year's revenue, scope of duties and responsibilities, and executive remuneration levels in similar companies. For the Board of Commissioners, the remuneration structure is set as follows: President Commissioner (10%), Vice President Commissioner (6%-8%), and other Commissioners (2%-3%). The remuneration determination process is conducted fairly and transparently, as stated in this Integrated Report.
b. Kebijakan remunerasi anggota Dewan Komisaris terdiri atas struktur remunerasi yang berorientasi pada pengembangan korporasi yang berkelanjutan dan mendorong pencapaian tujuan jangka panjang. Jumlah remunerasi yang diusulkan Dewan Komisaris kepada RUPS tersebut ditetapkan dengan mempertimbangkan peran setiap anggota Dewan Komisaris dan situasi ekonomi serta kinerja korporasi. Di samping itu juga harus dipertimbangkan posisinya sebagai Komisaris Utama dan ketua serta keanggotaannya dalam komite-komite. The remuneration policy for the Board of Commissioners' members consists of a remuneration structure that is oriented towards sustainable corporate development and encourages the achievement of long-term goals. The remuneration amount proposed by the Board of Commissioners to the GMS is determined by considering the role of each member of the Board of Commissioners, the economic situation, and the corporate performance. In addition, it must also consider his/her position as President Commissioner and chairman as well as membership in committees.	Diterapkan Applied	
c. Untuk memastikan bahwa paket remunerasi ditentukan berdasarkan prestasi, kualifikasi, dan kompetensi Direktur dan Komisaris dengan memperhatikan kinerja operasi korporasi, kinerja individu dan kondisi pasar, Komite Nominasi dan Remunerasi memastikan bahwa terdapat prosedur yang adil dan transparan untuk menetapkan kebijakan remunerasi anggota Direksi dan Dewan Komisaris. To ensure that the remuneration package is determined based on the achievements, qualifications, and competencies of the Directors and Commissioners by considering the corporate operational performance, individual performance, and market conditions, the Nomination and Remuneration Committee ensures that there are fair and transparent procedures for establishing remuneration policies for members of the Board of Directors and Board of Commissioners.	Diterapkan Applied	



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
III. HUBUNGAN KERJA ANTARA DIREKSI DAN DEWAN KOMISARIS WORK RELATIONSHIP BETWEEN OF THE BOARD OF DIRECTORS AND THE BOARD OF COMMISSIONERS		
1. Sifat Hubungan Kerja Characteristics of Work Relationship		
a. Terdapat diskusi yang terbuka antara Direksi dengan Dewan Komisaris serta di antara para anggota Direksi dan para anggota Dewan Komisaris. Namun, tetap penting menjaga kerahasiaan informasi agar tidak terjadi kebocoran informasi rahasia. There are open discussions between the Board of Directors and the Board of Commissioners as well as among members of the Board of Directors and members of the Board of Commissioners. However, it remains important to maintain the confidentiality of information to avoid leakage of confidential information.	Diterapkan Applied	Dewan Komisaris dan Direksi secara rutin melakukan diskusi terbuka dalam rapat gabungan yang difasilitasi oleh Sekretaris Perusahaan dan didokumentasikan dalam risalah rapat. Selama diskusi, Dewan Komisaris dan Direksi menjaga kerahasiaan informasi untuk menghindari kebocoran data penting Perseroan. The Board of Commissioners and the Board of Directors regularly hold open discussions in joint meetings facilitated by the Corporate Secretary, with minutes of the meetings documented. During these discussions, the Board of Commissioners and the Board of Directors maintain the confidentiality of information to prevent the leakage of important Company data.
b. Sesuai dengan tugas dan perannya masing-masing, Direksi bekerja sama dengan Dewan Komisaris dalam merumuskan misi, visi, dan strategi korporasi dan secara reguler membahas pengimplementasiannya. In accordance with their respective duties and roles, members of the Board of Directors cooperate with those of the Board of Commissioners in formulating corporate missions, visions, and strategies, and regularly discuss their implementation	Diterapkan Applied	Setiap tahun, Perseroan menyusun strategi dan kebijakan jangka pendek serta jangka panjang yang selaras dengan visi dan misi. Direksi bekerja sama dengan Dewan Komisaris dan Manajemen dalam merumuskan serta secara berkala mengevaluasi strategi, kebijakan, dan implementasinya di seluruh level organisasi. Every year, the Company developed short-term and long-term strategies and policies aligned with its vision and mission. The Board of Directors collaborates with the Board of Commissioners and the Management to develop and periodically evaluate strategies, policies, and their implementation across all levels of the organization.
c. Sekretaris Korporasi memiliki peran penting dalam mendukung efektivitas hubungan kerja antara Direksi dengan Dewan Komisaris, mendorong implementasi praktik governansi korporat yang baik, termasuk komunikasi yang efektif dengan Pemegang Saham dan pemangku kepentingan lainnya. The Corporate Secretary has a crucial role in supporting the effectiveness of working relationship between the Board of Directors and the Board of Commissioners, encouraging the implementation of good corporate governance practices, including effective communication with Shareholders and other stakeholders.	Diterapkan Applied	Perseroan menunjuk Imelda Mulyani Harsono sebagai Sekretaris Perusahaan berdasarkan Surat Keputusan Direksi No. 013/SIGVI/23 tanggal 10 Juli 2023. Sekretaris Perusahaan berperan penting dalam mendukung efektivitas hubungan kerja antara Direksi dan Dewan Komisaris, memfasilitasi komunikasi antara organ Perseroan dan pemangku kepentingan, serta mendorong implementasi praktik tata kelola yang baik dan memastikan kepatuhan terhadap peraturan perundang-undangan. The Company appointed Imelda Mulyani Harsono as the Corporate Secretary based on the Board of Directors Decree No. 013/SIGVI/23 dated July 10, 2023. The Corporate Secretary plays a key role in supporting the effectiveness of working relationships between the Board of Directors and the Board of Commissioners, facilitating communication between the Company's organs and stakeholders, promoting the implementation of good governance practices, and ensuring compliance with laws and regulations



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2. Akses informasi Dewan Komisaris Access to Information of the Board of Commissioners a. Direksi bertanggung jawab untuk memastikan Dewan Komisaris mendapatkan akses informasi yang akurat, relevan, dan tepat waktu. Dewan Komisaris sendiri memastikan bahwa ia memperoleh informasi yang memadai. Direksi menyediakan informasi kepada Dewan Komisaris secara teratur, tanpa penundaan, dan secara komprehensif tentang semua masalah yang relevan dengan korporasi. Dewan Komisaris sewaktu-waktu dapat meminta Direksi untuk memberikan informasi tambahan. The Board of Directors is responsible for ensuring that the Board of Commissioners has access to accurate, relevant, and timely information. The Board of Commissioners itself ensures that it obtains adequate information. The Board of Directors provides information to the Board of Commissioners regularly, without delay, and comprehensively on all matters relevant to the corporation. The Board of Commissioners may at any time request additional information to the Board of Directors.	Diterapkan Applied	Dewan Komisaris berinteraksi dengan Direksi, baik secara langsung maupun melalui rapat bersama. Direksi bertanggung jawab untuk memastikan Dewan Komisaris mendapatkan akses informasi yang akurat, relevan, dan tepat waktu, serta menyediakan informasi secara komprehensif dan teratur. Sekretaris Perusahaan membantu memastikan akses ini, termasuk melalui risalah rapat. Dewan Komisaris juga dapat sewaktu-waktu meminta informasi tambahan kepada Direksi bila diperlukan. The Board of Commissioners interacts with the Board of Directors both directly and through joint meetings. The Board of Directors is responsible for ensuring that the Board of Commissioners has access to accurate, relevant, and timely information and for providing comprehensive and regular updates. The Corporate Secretary facilitates this access, including through meeting minutes. The Board of Commissioners may also request additional information from the Board of Directors at any time if needed.
3. Tanggung jawab Direksi dan Dewan Komisaris atas Dampak Struktur Responsibilities of the Board of Directors and the Board of Commissioners over the Impact of Structure a. Dampak struktur kepemilikan terhadap korporasi. Direksi dan Dewan Komisaris mempertimbangkan tanggung jawabnya dalam konteks struktur kepemilikan saham dan hubungan antar-Pemegang Saham korporasi yang mungkin berdampak terhadap pengelolaan dan operasi korporasi. The impact of ownership structure on the corporation. The Board of Directors and Board of Commissioners consider their responsibilities in the context of shareholding structure and relationships between corporate Shareholders, which may have an impact on corporate management and operations.	Diterapkan Applied	Setiap anggota Dewan Komisaris dan Direksi diwajibkan melaporkan kepemilikan dan perubahan kepemilikan saham Perseroan. Dewan Komisaris dan Direksi juga mempertimbangkan dampak struktur kepemilikan dan hubungan antar-Pemegang Saham dalam melaksanakan peran dan tanggung jawab mereka, serta memastikan bahwa struktur kepemilikan tidak memengaruhi independensi dan efektivitas pengelolaan dan operasi Perseroan. Each member of the Board of Commissioners and the Board of Directors is required to report their ownership and any changes in ownership of the Company's shares. The Board of Commissioners and the Board of Directors also consider the impact of ownership structure and relationships among the Shareholders in carrying out their roles and responsibilities, ensuring that the ownership structure does not affect the independence and effectiveness of the Company's management and operations.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
IV. PERILAKU ETIS DAN BERTANGGUNG JAWAB ETHICAL AND RESPONSIBLE BEHAVIORS		
1. Pedoman Etika dan Perilaku Ethical and Behaviours Guidelines		
a. Pernyataan ini dituangkan dalam Pedoman Perilaku dan Etika Usaha yang harus secara jelas mengungkapkan harapan korporasi bahwa setiap anggota Direksi dan Dewan Komisaris serta karyawan akan: · Bertindak untuk kepentingan terbaik korporasi; · Bertindak dengan jujur dan dengan integritas berstandar tinggi; · Bersikap independen dan bertindak berdasarkan informasi yang lengkap, dengan itikad baik, dengan uji tuntas dan kehati-hatian; · Mematuhi peraturan perundang-undangan yang berlaku bagi korporasi dan operasinya; · Menghindari tindakan yang melanggar peraturan perundang-undangan atau tindakan yang tidak etis berdasarkan pedoman etika korporasi; · Tidak terlibat atau berpartisipasi dalam kegiatan apa pun yang akan menimbulkan benturan kepentingan dengan kepentingan terbaik korporasi atau yang akan berdampak negatif terhadap reputasi korporasi; · Tidak mengambil manfaat atas properti atau informasi yang dimiliki korporasi, kepemilikan aset lainnya atau pelanggannya untuk kepentingan pribadi atau yang menyebabkan kerugian bagi korporasi dan pelanggannya. · Tidak memanfaatkan jabatannya atau peluang yang dihasilkan oleh jabatannya untuk kepentingan pribadi; · Menghindari perbuatan meminta atau menerima dari pihak ketiga pembayaran, gratifikasi atau keuntungan lain untuk dirinya sendiri atau untuk orang lain yang menimbulkan benturan kepentingan/memberikan keuntungan kepada pihak ketiga secara melanggar peraturan perundang-undangan; · Menghormati perbedaan pendapat dan hak-hak setiap anggota Direksi, Dewan Komisaris, dan karyawan; serta · Memastikan pengungkapan yang lengkap, adil, akurat, tepat waktu, dan dapat dipahami dalam laporan dan dokumen yang disampaikan korporasi kepada regulator dan dalam komunikasi publik lainnya.	Diterapkan Applied	Pernyataan mengenai etika dan perilaku korporat dituangkan dalam Kode Etik yang telah disahkan pada 17 April 2023. Kode Etik ini telah dipublikasikan pada situs web Perseroan, dan informasi pokoknya diungkapkan dalam Laporan Terintegrasi. Kode Etik ini mengharapakan setiap anggota Dewan Komisaris, Direksi, dan karyawan untuk bertindak demi kepentingan terbaik Perseroan, menjaga integritas, bertindak dengan jujur, menghindari benturan kepentingan, dan mematuhi peraturan. Seluruh karyawan termasuk Dewan Komisaris dan Direksi wajib mematuhi Kode Etik tersebut. The statement on corporate ethics and conduct is stated in the Code of Ethics, which was ratified on April 17, 2023. This Code of Ethics has been published on the Company's website, with key information disclosed in the Integrated Report. It requires every member of the Board of Commissioners, the Board of Directors, and employees to act in the Company's best interest, maintain integrity, act honestly, avoid conflicts of interest, and comply with regulations. All employees, including the Board of Commissioners and the Board of Directors, are required to adhere to this Code of Ethics.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
This statement is set out in the Code of Conduct and Business Ethics, which must clearly state the corporate expectation that each member of the Board of Directors and Board of Commissioners and employees will: · Act in the best interests of the corporation; · Act honestly and with a high standard of integrity; · Be independent and act based on complete information, in good faith, with due diligence and prudence; · Comply with laws and regulations that apply to the corporation and its operations; · Avoid actions that violate laws and regulations or unethical actions based on corporate ethics guidelines; · Not be involved or participate in any activity that will create a conflict of interest with the corporation's best interests or have a negative impact on the corporation's reputation; · Not take advantage of property or information owned by the corporation, ownership of other assets or its customers, for personal gain or which causes harm to the corporation and its customers; · Not take advantage of the position or opportunities generated by the position for personal gain; · Avoid the act of requesting or receiving from third parties payments, gratuities, or other benefits for oneself or for other people that will lead to conflicts of interest/ provide benefits to third parties by violating the laws and regulations; · Respect differences of opinion and the rights of each member of the Board of Directors, Board of Commissioners, and employees; and · Ensure complete, fair, accurate, timely, and understandable disclosure in reports and documents submitted by the corporation to regulators and in other public communications.		



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
b. Direksi menetapkan kebijakan dan praktik anti-pencucian uang dan pendanaan terorisme, anti-suap, anti-korupsi, anti-kecurangan (anti-fraud), keterlibatan dalam politik dengan mengacu pada standar nasional atau internasional mengenai anti pencucian uang, anti-suap, anti-korupsi, anti kecurangan, atau standar terkait lainnya. The Board of Directors establishes policies and practices for anti-money laundering and terrorism financing, anti-bribery, anti-corruption, anti-fraud, political involvement with reference to the national or international standards regarding anti-money laundering, anti-bribery, anti-corruption, anti-fraud, or other related standards.	Diterapkan Applied	Kebijakan anti-korupsi dan anti-fraud tercantum dalam Kode Etik Perseroan. Kebijakan ini dibentuk untuk mempertahankan standar etika dan integritas tertinggi dalam berbisnis. Informasi pokok mengenai Kode Etik ini telah diungkapkan dalam Laporan Terintegrasi. The anti-corruption and anti-fraud policy is described in the Code of Ethics. This policy is developed to uphold the highest standards of ethics and integrity in business. Key information regarding this Code of Ethics has been disclosed in the Integrated Report
2. Nilai-Nilai dan Budaya Organisasi Organizational Values and Culture		
a. Korporasi mengartikulasikan, menumbuhkan, dan mengungkapkan budaya serta nilai-nilai korporasi. The corporation articulates, fosters, and discloses corporate culture and values.	Diterapkan Applied	Seluruh karyawan diwajibkan mematuhi Kode Etik sebagai langkah untuk menciptakan budaya kerja yang berintegritas dan bertanggung jawab. Perseroan menumbuhkan nilai-nilai ini melalui penandatanganan Kode Etik, Pakta Integritas, Deklarasi Integritas, dan Pernyataan Benturan Kepentingan. Selain itu, Perseroan aktif melakukan sosialisasi terkait budaya dan nilai-nilai korporasi kepada seluruh karyawan. All employees are required to comply with the Code of Ethics as a step toward fostering a work culture of integrity and responsibility. The Company promotes these values through the signing of the Code of Ethics, Integrity Pact, Integrity Declaration, and Conflict of Interest Statement. Additionally, the Company actively conducts awareness programs on corporate culture and values for all employees.
3. Penegakan dan Komunikasi Pedoman Etika, Nilai-Nilai, dan Budaya Communication and Enforcement of Ethical Guidelines, Values, and Culture		
a. Pedoman perilaku dan Kode Etik korporasi dikomunikasikan secara efektif kepada Direksi, Dewan Komisaris, serta seluruh karyawan, diintegrasikan ke dalam strategi dan operasi korporasi termasuk sistem manajemen risiko dan struktur remunerasi, serta ditegakkan. The corporate Code of Conduct and Code of Ethics are communicated effectively to the Board of Directors, Board of Commissioners, and all employees, integrated into corporate strategy and operations, including risk management system and remuneration structure, and being enforced.	Diterapkan Applied	Kode Etik disosialisasikan kepada Direksi, Dewan Komisaris, dan seluruh karyawan melalui situs web internal, Laporan Terintegrasi, serta platform internal karyawan yaitu mysamator.com. Selain itu, setiap Insan Perseroan diwajibkan untuk menandatangani Kode Etik, Pakta Integritas, Deklarasi Integritas, dan Pernyataan Benturan Kepentingan. Kode Etik ini diintegrasikan ke dalam strategi dan operasi Perseroan, termasuk dalam sistem manajemen risiko dan struktur remunerasi, serta ditegakkan untuk memastikan kepatuhan dan budaya perilaku yang beretika. The Code of Ethics is communicated to the Board of Directors, the Board of Commissioners, and all employees through the internal website, the Integrated Report, and the employee platform mysamator.com. Additionally, every Company personnel is required to sign the Code of Ethics, Integrity Pact, Integrity Declaration, and Conflict of Interest Statement. This Code of Ethics is integrated into the Company's strategy and operations, including the risk management system and remuneration structure, and is enforced to ensure compliance and a culture of ethical behaviour.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
V. MANAJEMEN RISIKO, PENGENDALIAN INTERNAL, DAN KEPATUHAN RISK MANAGEMENT, INTERNAL CONTROL, AND COMPLIANCE		
1. Pengendalian Internal dan Kepatuhan Internal Control and Compliance		
a. Direksi melakukan reviu secara berkala atas ketepatan desain dan efektivitas operasional sistem governansi, pengelolaan risiko, pengendalian internal dan kepatuhan korporasi dan melaporkan pelaksanaan dan hasil reviu kepada para Pemegang Saham melalui Laporan Tahunan Korporasi. The Board of Directors periodically reviews the accuracy of designs and operational effectiveness of the governance system, risk management, internal control, and corporate compliance and reports the implementation and review results to Shareholders through the Corporate Annual Report.	Diterapkan Applied	Direksi secara rutin melakukan penilaian atas ketepatan desain dan efektivitas operasional sistem GCG, pengelolaan risiko, pengendalian internal, dan kepatuhan terhadap peraturan perundang-undangan. Pelaksanaan dan hasil penilaian ini disampaikan kepada Pemegang Saham melalui Laporan Terintegrasi untuk memastikan transparansi dan akuntabilitas. The Board of Directors regularly assesses the adequacy of the design and operational effectiveness of the GCG system, risk management, internal control, and compliance to applicable laws and regulations. The implementation and results of these assessments are reported to the Shareholders through the Integrated Report to ensure transparency and accountability.
2. Manajemen Risiko Risk Management		
a. Strategi dan risiko merupakan satu kesatuan, diungkapkan secara transparan, masuk ke dalam pelaksanaan tugas dan tanggung jawab Direksi dan Dewan Komisaris, serta dalam diskusi di rapat Dewan Komisaris dan Direksi. Strategy and risk is a unity, disclosed transparently, included in the implementation of duties and responsibilities of the Board of Directors and Board of Commissioners, as well as in discussions at meetings of the Board of Commissioners and Board of Directors.	Diterapkan Applied	Direksi dan Direktorat Manajemen Risiko secara rutin mengevaluasi penerapan sistem manajemen risiko di bawah pengawasan Dewan Komisaris, memastikan bahwa strategi dan risiko saling terkait dan tercermin dalam pelaksanaan tugas mereka. Pengelolaan risiko dilakukan secara transparan, fokus, dan independen, dengan hasil evaluasi menjadi bagian dari diskusi di rapat Dewan Komisaris dan Direksi untuk mendukung tata kelola yang efektif. The Board of Directors and the Risk Management Directorate regularly evaluate the implementation of the risk management system under the supervision of the Board of Commissioners, ensuring that strategy and risk are interconnected and reflected in their execution of duties. Risk management is conducted transparently, with focus and independence, and the evaluation results are included in discussions at Board of Commissioners and Board of Directors meetings to support effective governance.
b. Komite Pemantau Manajemen Risiko membantu pelaksanaan tugas Dewan Komisaris dengan menciptakan mekanisme yang transparan, fokus, dan independen dalam pengawasan manajemen risiko korporasi. The Risk Management Monitoring Committee assists the implementation of the Board of Commissioners' duties by creating a transparent, focused, and independent mechanism for overseeing corporate risk management.		
3. Integrasi Governansi, Manajemen Risiko, dan Kepatuhan Governance Integration, Risk Management, and Compliance		
a. Direksi membangun sistem governansi, manajemen risiko, dan kepatuhan (GRC) yang terintegrasi, dengan menangani berbagai ketidakpastian secara terpadu dan dengan integritas yang tinggi, untuk meyakinkan bahwa korporasi dapat mencapai tujuannya. The Board of Directors establishes an integrated governance, risk management, and compliance (GRC) system, by handling various uncertainties in an integrated manner and with high integrity, to ensure that the corporation can achieve its objectives.	Diterapkan Applied	Sistem GRC diimplementasikan sebagai bagian dari penerapan sistem manajemen risiko yang komprehensif. Mengacu pada ISO 9001, sistem ini bertujuan untuk mengelola risiko melalui proses identifikasi, evaluasi, dan pengendalian risiko-risiko yang berpotensi mengganggu aktivitas serta kelangsungan usaha Perseroan. The GRC system is implemented as part of a comprehensive risk management system. Referring to ISO 9001, this system has a purpose to manage risks through the processes of risks identification, evaluation, and control that may disrupt the Company's activities and business going concern.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
b. Direksi memastikan bahwa bagian yang membawahi fungsi kepatuhan tidak merangkap melaksanakan fungsi yang berpotensi menimbulkan benturan kepentingan. The Board of Directors ensures that the division in charge of the compliance function does not concurrently perform functions that have the potential to cause a conflict of interest.	Diterapkan Applied	Fungsi kepatuhan saat ini menjadi bagian tugas dari Direktorat Manajemen Risiko, Teknologi, dan Kepatuhan Perseroan. Meskipun demikian, Perseroan menjamin independensi unit kerja tersebut dan memastikan bahwa fungsi kepatuhan tidak merangkap peran lain yang dapat menimbulkan benturan kepentingan, sehingga tugas kepatuhan dapat dijalankan secara objektif. The compliance function is currently part of the duties of the Directorate of Risk Management, Technology, and Compliance. Nevertheless, the Company ensures the independence of this unit and guarantees that the compliance function does not assume other roles that could create conflicts of interest, allowing compliance duties to be carried out objectively

4. Audit Internal Internal Audit

a. Dewan Komisaris, melalui Komite Audit, memantau dan memastikan bahwa fungsi audit internal membantu korporasi untuk mencapai tujuannya dengan membawa pendekatan yang objektif dan disiplin untuk mengevaluasi dan meningkatkan efektivitas manajemen risiko, pengendalian internal, dan governansi korporat. The Board of Commissioners, through the Audit Committee, oversees and ensures that the internal audit function assists the corporation to achieve its objectives through an objective and disciplined approach to evaluate and improve the effectiveness of risk management, internal control, and corporate governance	Diterapkan Applied	Dewan Komisaris, melalui Komite Audit, memantau dan memastikan bahwa fungsi audit internal mendukung pencapaian tujuan Perseroan dengan pendekatan yang objektif dan disiplin dalam mengevaluasi dan meningkatkan efektivitas manajemen risiko, pengendalian internal, dan tata kelola perusahaan. Informasi lebih lengkap mengenai hal ini diungkapkan pada Unit Audit Internal dalam Laporan Terintegrasi. The Board of Commissioners, through the Audit Committee, monitors and ensures that the internal audit function supports the achievement of the Company's objectives with an objective and disciplined approach in evaluating and improving the effectiveness of risk management, internal control, and corporate governance. More detailed information on this matter is disclosed in the Internal Audit Unit section of the Integrated Report

VI. PENGUNGKAPAN DAN TRANSPARANSI | DISCLOSURE AND TRANSPARENCY

1. Kebijakan Pengungkapan Disclosure Policy

a. Korporasi memiliki kebijakan dan prosedur pengungkapan dan transparansi yang memastikan pengungkapan informasi material dan menjaga informasi sensitif serta rahasia korporasi. The corporation has disclosure and transparency policies and procedures that ensure disclosure of material information and safeguard sensitive information as well as corporate secrets.	Diterapkan Applied	Perseroan belum memiliki kebijakan khusus terkait komunikasi dengan Pemegang Saham atau investor. Meskipun demikian, Perseroan aktif berkomunikasi Perseroan berkomitmen untuk menyampaikan informasi terkait Perseroan kepada seluruh Pemegang Saham secara tepat waktu, akurat, dan teratur, kecuali informasi yang bersifat rahasia, melalui <i>investor meeting</i> dan keterbukaan informasi di berbagai platform. Selain itu, Perseroan memastikan tidak ada keberpihakan pada Pemegang Saham tertentu dan hak Pemegang Saham untuk memperoleh informasi material dan relevan secara teratur terpenuhi.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
b. Hak Pemegang Saham untuk memperoleh secara teratur dan tepat waktu informasi material yang relevan tentang korporasi harus dipenuhi. The Shareholders' rights to obtain regularly and timely relevant material information regarding the corporation must be fulfilled.		The Company has not yet established a specific policy regarding communication with the Shareholders or investors. However, the Company actively communicates and is committed to providing timely, accurate, and regular information to all Shareholders, except for confidential information, through investor meetings and disclosures on various platforms. Additionally, the Company ensures impartiality among Shareholders and upholds their right to receive material and relevant information on a regular basis.
2. Laporan Keuangan dan Keberlanjutan Financial Statement and Sustainability Report		
a. Korporasi mengungkapkan sistem dan prosedur untuk memastikan bahwa Laporan Keuangan Interim yang tidak diaudit atau direviu oleh Auditor Eksternal secara material adalah akurat, lengkap, dan memberikan investor informasi yang tepat untuk membuat keputusan investasi yang tepat. The Corporation discloses systems and procedures to ensure that Interim Financial Statements that are not materially audited or reviewed by External Auditors are accurate, complete, and provide investors with the appropriate information to make the right investment decisions.	Diterapkan Applied	Perseroan memiliki sistem dan prosedur pengendalian internal yang memastikan bahwa Laporan Keuangan Interim yang belum diaudit atau direviu oleh Auditor Eksternal tetap akurat, lengkap, dan dapat memberikan informasi yang relevan bagi investor untuk membuat keputusan investasi yang tepat. Laporan Keuangan Interim akan direviu oleh Direktur Keuangan dan disetujui oleh Direktur Utama sebelum disampaikan ke publik. The Company has an internal control system and procedures to ensure that unaudited or unreviewed Interim Financial Statements remain accurate, complete, and provide relevant information for investors to make informed investment decisions. The Interim Financial Statements are reviewed by the Finance Director and approved by the President Director before being released to the public.
b. Komite Audit memastikan kualitas audit Laporan Keuangan yang dilaksanakan oleh Auditor Eksternal. Kegiatan ini termasuk merekomendasikan penunjukan, penunjukan kembali dan, jika perlu, pemberhentian dan remunerasi Auditor Eksternal. The Audit Committee ensures the quality of audits on Financial Statements conducted by the External Auditors. This activity includes recommending the appointment, reappointment, and, if necessary, dismissal and remuneration of the External Auditors.	Diterapkan Applied	Komite Audit memberikan rekomendasi terkait penunjukan, perpanjangan masa tugas, serta, jika diperlukan, pemberhentian dan penentuan remunerasi Auditor Eksternal. Selain itu, Komite Audit memastikan kualitas audit atas Laporan Keuangan yang dilakukan oleh Auditor Eksternal melalui rapat untuk membahas perencanaan prosedur audit serta hasil temuan audit. The Audit Committee provides recommendations on the appointment, extension of term, and, if necessary, dismissal and determination of fee for the External Auditor. Additionally, the Audit Committee ensures the quality of the Financial Statement audit conducted by the External Auditor through meetings to discuss audit planning, procedures, and audit findings.
c. Laporan Keberlanjutan harus disiapkan dan diungkapkan dengan akurat dan disusun sesuai kerangka pelaporan keberlanjutan nasional atau internasional. The Sustainability Report shall be accurately prepared and disclosed and compiled in accordance with national or international sustainability reporting frameworks.	Diterapkan Applied	Laporan Terintegrasi Perseroan, yang menggabungkan Laporan Keberlanjutan dengan Laporan Tahunan, disusun menggunakan standar nasional dan internasional, yaitu Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tentang Keuangan Berkelanjutan, kerangka <i>Global Reporting Initiative (GRI)</i>, dan <i>Integrated Reporting Framework</i>. The Integrated Report, which combines the Sustainability Report and the Annual Report, is prepared in accordance with national and international standards, including Financial Services Authority Regulation No. 51/POJK.03/2017 on Sustainable Finance, the Global Reporting Initiative (GRI) framework, and the Integrated Reporting Framework.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
d. Korporasi menerbitkan Laporan Tahunan secara terintegrasi yang menempatkan kinerja historis ke dalam konteks dan menggambarkan risiko, peluang, dan prospek korporasi di masa depan, sehingga membantu Pemegang Saham dan pemangku kepentingan memahami tujuan strategis korporasi dan kemajuannya dalam menciptakan nilai yang berkelanjutan. The corporation issues an integrated Annual Report that puts historical performance into context and describes the corporation's risks, opportunities, and future prospects, thereby helping Shareholders and stakeholders understand the corporation's strategic objectives and its progress in creating sustainable value.	Diterapkan Applied	Laporan Terintegrasi Perseroan menyajikan informasi mengenai kinerja keuangan historis, risiko, peluang, serta prospek masa depan Perseroan, termasuk bagaimana Perseroan menciptakan nilai yang berkelanjutan. Penyajian ini membantu Pemegang Saham dan pemangku kepentingan memahami tujuan strategis korporasi. The Integrated Report presents information on historical financial performance, risks, opportunities, and the Company's future prospects, including how the Company creates sustainable value. This presentation helps the Shareholders and stakeholders understand the corporation's strategic objectives.
e. Laporan Tahunan perusahaan terbuka mengungkapkan pemilik manfaat akhir dalam kepemilikan saham perusahaan terbuka paling sedikit 5%, selain pengungkapan pemilik manfaat akhir dalam kepemilikan saham perusahaan terbuka melalui Pemegang Saham Utama dan Pengendali. The Annual Report of the public company discloses the ultimate beneficial owners of at least 5% of the public company's shares, in addition to the disclosure of the ultimate beneficial owners through the Major and Controlling Shareholders.	Diterapkan Applied	Perseroan telah mengungkapkan pemilik manfaat akhir Perseroan, termasuk Pemegang Saham Utama dan Pengendali, serta pemilik saham kurang dari 5% pada bagian Struktur Grup dalam Laporan Terintegrasi ini. The Company has disclosed its ultimate beneficial owners, including the Major and Controlling Shareholders, as well as Shareholders holding less than 5% shares, in the Group Structure section of this Integrated Report.
3. Diseminasi Informasi Dissemination of Information		
a. Saluran penyebaran informasi harus menyediakan akses yang setara, tepat waktu, dan relatif murah untuk informasi yang relevan bagi pengguna. Channels for disseminating Information should provide users with equal, timely, and relatively inexpensive access to relevant information.	Diterapkan Applied	Perseroan memanfaatkan aset digital sebagai sarana penyampaian informasi yang memberikan akses setara, tepat waktu, dan relatif murah bagi para pemangku kepentingan. Kanal komunikasi yang tersedia mencakup media sosial, situs web, dan paparan publik. The Company utilizes digital assets as a means of disseminating information, ensuring equal, timely, and cost-effective access for the stakeholders. Available communication channels include social media, the corporate website, and public exposures.
b. Korporasi memastikan bahwa pernyataan tahunan terhadap penerapan Pedoman Umum Governansi Korporat Indonesia, termasuk penjelasan atas penerapan atas masing-masing Rekomendasi dan Panduan tersedia di situs web selama jangka waktu minimal 5 tahun. The corporation ensures that an annual statement regarding the implementation of General Guidelines for Indonesian Corporate Governance, including an explanation of the implementation of each Recommendation and Guideline is available on the website for a minimum period of 5 years.	Penjelasan Explain	Pernyataan terhadap penerapan Pedoman Umum Governansi Korporat Indonesia (PUGKI) telah dimuat dalam Laporan Terintegrasi 2023-2025. Ke depannya, Perseroan akan konsisten meningkatkan kualitas penerapan setiap rekomendasi PUGKI dan memastikan bahwa pernyataan tahunan beserta penjelasan penerapan masing-masing rekomendasi tersedia di situs web Perseroan selama minimal 5 tahun. The statement on the implementation of the General Guidelines of Indonesian Corporate Governance (PUGKI) has been included in the 2023-2025 Integrated Reports. Going forward, the Company will consistently enhance the quality of its implementation of each PUGKI recommendation and ensure that the annual statement, along with explanations of each recommendation's implementation, remains available on the Company's website for at least 5 years.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
c. Untuk korporasi yang terdaftar di pasar modal di yurisdiksi selain yurisdiksi asal, peraturan perundang-undangan atas governansi korporat yang berlaku harus diungkapkan dengan jelas. Dalam hal cross listing, kriteria dan prosedur cross listing, kriteria dan prosedur untuk mengakui persyaratan listing untuk listing utama harus transparan dan didokumentasikan. For corporations listed on the capital market in jurisdictions other than the jurisdiction of origin, applicable laws and regulations on corporate governance must be clearly disclosed. In the case of cross listing, the criteria and procedures for cross listing, criteria and procedures for recognizing the listing requirements for the primary listing must be transparent and documented.	Diterapkan Applied	Hingga akhir tahun buku 2025, Perseroan hanya mencatatkan dan memperdagangkan saham di Bursa Efek Indonesia, sehingga ketentuan mengenai <i>cross listing</i> di yurisdiksi lain tidak berlaku bagi Perseroan. As of the end of the 2025 financial year, the Company has only listed and traded its shares on the Indonesia Stock Exchange, making the provisions regarding cross-listing in other jurisdictions not applicable to the Company.
VII. PERLINDUNGAN TERHADAP HAK-HAK PEMEGANG SAHAM PROTECTION TOWARD THE RIGHTS OF THE SHAREHOLDERS		
1. Hak Pemegang Saham The Rights of the Shareholders		
a. Korporasi memiliki suatu kebijakan komunikasi yang memfasilitasi dan mendorong partisipasi Pemegang Saham atau investor. The corporation has a communication policy that facilitates and encourages Shareholder or investor participation.	Diterapkan Applied	Perseroan memiliki kebijakan komunikasi yang memfasilitasi dan mendorong partisipasi Pemegang Saham, yang diatur dalam Anggaran Dasar dan dilaksanakan melalui Sekretaris Perusahaan. Kebijakan tata kelola korporat ini juga berlaku bagi Entitas Anak. Selain itu, Perseroan memiliki aturan dan prosedur yang mengatur akuisisi, pengambilalihan, serta transaksi luar biasa lainnya untuk memastikan transparansi dan keadilan dalam melindungi hak-hak Pemegang Saham sesuai dengan kelasnya. The Company has a communication policy that facilitates and encourages the Shareholder's participation, as outlined in the Articles of Association and implemented by the Corporate Secretary. This corporate governance policy also applies to the Subsidiaries. Additionally, the Company has rules and procedures governing acquisitions, takeovers, and other extraordinary transactions to ensure transparency and fairness in protecting the Shareholder's rights according to their respective classes.
b. Korporasi yang merupakan entitas induk memastikan bahwa kebijakan governansi korporatnya berlaku bagi Entitas Anak dan entitas sepengendali yang di dalamnya investasi korporasi adalah signifikan. Corporations that are Parent Entities ensure that their corporate governance policies apply to Subsidiaries and Entities under Common Control in which their investment is significant.		
c. Korporasi memiliki aturan dan prosedur yang mengatur akuisisi, pengambilalihan, dan transaksi luar biasa, seperti merger dan penjualan aset korporasi yang substansial untuk memastikan transaksi terjadi secara transparan dan dalam kondisi yang wajar dan melindungi hak-hak semua Pemegang Saham sesuai dengan kelasnya. Corporations have rules and procedures that govern acquisitions, takeovers, and extraordinary transactions, such as mergers and sales of substantial corporate assets to ensure that the transactions occur in a transparent manner and under reasonable conditions as well as protecting the rights of all Shareholders according to class.		



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
2. Perlakuan Adil Terhadap Pemegang Saham Fair Treatment toward the Shareholders		
a. Korporasi memiliki aturan dan prosedur yang memastikan: • Semua Pemegang Saham dari seri yang sama dalam satu kelas saham harus diperlakukan setara; serta • Pengungkapan aturan dan prosedur tersebut serta pengungkapan struktur modal dan pengaturan yang memungkinkan Pemegang Saham tertentu memperoleh pengaruh atau kendali yang tidak proporsional dengan kepemilikan sahamnya. Corporations have rules and procedures ensuring that: • All Shareholders of the same series in one class of shares shall be treated equally, • There shall be disclosure of such rules and procedures, as well as disclosure of capital structure and arrangements that allow certain Shareholders to gain influence or control that is disproportionate to their share ownership.	Tidak Dapat Diterapkan Not Applicable	Tidak dapat diterapkan karena semua Pemegang Saham Perseroan memiliki saham dari seri yang sama dalam satu kelas. Not applicable because all of the Shareholders hold shares of the same series within a single class.
b. Korporasi memiliki aturan dan prosedur yang memastikan transaksi pihak berelasi disetujui dan dilaksanakan sedemikian rupa yang dapat meyakinkan bahwa benturan kepentingan telah dikelola dengan tepat, dan melindungi kepentingan korporasi dan Pemegang Saham. The corporation has rules and procedures that ensure related party transactions are approved and implemented in such a way as to ensure that conflicts of interest are properly managed and protect the interests of the corporation and Shareholders.	Diterapkan Applied	Transaksi pihak berelasi akan dipaparkan dalam rapat Direksi untuk memperoleh persetujuan dari Direksi. Selain itu, transaksi pihak berelasi juga akan disampaikan ke publik melalui Keterbukaan Informasi. Hal ini dilakukan dalam rangka pengelolaan benturan kepentingan secara efektif, sehingga kepentingan Perseroan dan Pemegang Saham terlindungi. Related party transactions will be presented in the Board of Directors meeting for approval. In addition, these transactions will be disclosed to the public through Information Disclosure. This is done to effectively manage conflicts of interest, ensuring the protection of the Company's and Shareholders' interests
c. Korporasi memiliki dan mengungkapkan kebijakan untuk mencegah terjadinya <i>insider trading</i> . Korporasi memiliki aturan yang jelas mengenai perdagangan apa pun dalam saham korporasi yang dilakukan oleh Direktur, Komisaris, dan orang dalam untuk memastikan bahwa siapa pun tidak boleh mendapatkan keuntungan secara langsung atau tidak langsung dari informasi yang tidak/belum tersedia di pasar.	Diterapkan Applied	Kebijakan terkait <i>insider trading</i> merujuk pada POJK No. 78/POJK.04/2017 tentang Transaksi Efek yang Tidak Dilarang bagi Orang Dalam serta Pasal 104 Undang-Undang No. 8 Tahun 1995 tentang Pasar Modal. Dengan penerapan peraturan ini, diharapkan seluruh organ Perseroan, termasuk Dewan Komisaris dan Direksi, dapat mematuhi kebijakan yang ditetapkan dan melaporkan setiap dugaan pelanggaran. Uraian lengkap terkait <i>insider trading</i> telah diungkapkan pada bagian Larangan Transaksi Orang Dalam di dalam Laporan Terintegrasi ini.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
The corporation has and discloses policies to prevent insider trading. The corporation has clear rules regarding any trading in corporate shares conducted by Directors, Commissioners, and insiders to ensure that no one may benefit directly or indirectly from information that is not/not yet available in the market.		The insider trading policy refers to POJK No. 78/POJK.04/2017 on Securities Transactions Not Prohibited for Insiders and Article 104 of Law No. 8 of 1995 on Capital Markets. Through the implementation of these regulations, all Company's organs, including the Board of Commissioners and the Board of Directors, are expected to comply with the established policies and report any suspected violations. A comprehensive explanation of insider trading has been disclosed in the Insider Trading Prohibition section of this Integrated Report.
3. Rapat Umum Pemegang Saham General Meeting of Shareholders		
a. Korporasi melakukan panggilan RUPS dengan agenda dan materi RUPS selengkap dan sedini mungkin (paling lambat 28 hari sebelum RUPS) untuk memberikan waktu dan materi yang cukup bagi Pemegang Saham untuk mempelajari dengan baik agenda rapat. Undangan rapat dan seluruh informasi RUPS diungkapkan melalui sarana elektronik seperti melalui situs web korporasi. The corporation makes a notice for GMS with the agenda and materials for GMS as completely and as early as possible (no later than 28 days prior to the GMS) to provide sufficient time and materials for Shareholders to properly study the meeting agenda. Meeting invitations and all GMS information are disclosed through electronic means, such as through the corporate website.	Diterapkan Applied	Perseroan melaksanakan pemanggilan RUPS paling lambat 21 hari kerja sebelum RUPS, dengan agenda dan materi rapat yang dipublikasikan bersamaan dengan tanggal pemanggilan tersebut. Pemanggilan ini dipublikasikan melalui situs web Perseroan, Bursa Efek Indonesia, dan Kustodian Sentral Efek Indonesia untuk memberikan waktu yang cukup bagi Pemegang Saham mempelajari agenda rapat. The Company issues the notice for the GMS no later than 21 working days before the meeting, with the agenda and meeting materials published on the same date as the notice. This notice is published through the Company's website, the Indonesia Stock Exchange, and the Indonesian Central Securities Depository to provide the Shareholders with sufficient time to review the meeting agenda.
b. Korporasi memiliki dan mengungkapkan aturan dan prosedur yang memfasilitasi Pemegang Saham dalam berpartisipasi dan memberikan suara secara efektif di RUPS. The Corporation has and discloses rules and procedures that facilitate Shareholders to participate and vote effectively at the GMS	Diterapkan Applied	Mekanisme pengambilan keputusan dan pemungutan suara di RUPS, baik secara terbuka maupun tertutup, diatur dalam Anggaran Dasar Perseroan. Perseroan juga memiliki prosedur yang memfasilitasi Pemegang Saham untuk berpartisipasi dan memberikan suara secara efektif selama RUPS melalui eASY.KSEI. The decision-making and voting mechanisms at the GMS, whether conducted openly or confidentially, are regulated in the Articles of Association. The Company also has procedures in place to facilitate the Shareholder's participation and effective voting during the GMS through eASY.KSEI.
c. Pemegang Saham berpartisipasi efektif dalam menetapkan penunjukan anggota Direksi dan Dewan Komisaris. The Shareholders participate effectively to determine the appointment of members of the Board of Directors and Board of Commissioners.	Diterapkan Applied	Pemegang Saham berpartisipasi aktif dalam menetapkan penunjukan anggota Direksi dan Dewan Komisaris, sebagaimana diungkapkan dalam Kebijakan dan Prosedur Nominasi Dewan Komisaris dan Direksi pada Laporan Terintegrasi ini. The Shareholders actively participate in the appointment of members of the Board of Directors and the Board of Commissioners, as disclosed in the Nomination Policy and Procedures for the Board of Commissioners and Board of Directors in this Integrated Report.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
d. Seluruh anggota Direksi dan anggota Dewan Komisaris hadir dalam RUPS Tahunan. All members of the Board of Directors and the Board of Commissioners were present at the Annual GMS.	Diterapkan Applied	Selama tidak berhalangan, RUPS Tahunan akan dihadiri oleh seluruh Dewan Komisaris dan Direksi, baik secara fisik maupun daring melalui eASY.KSEI. Subject to availability, the Annual GMS (AGMS) will be attended by all members of the Board of Commissioners and the Board of Directors, either physically or virtually via eASY.KSEI.
e. Korporasi memastikan transparansi dan akuntabilitas Auditor Eksternal di RUPS. The corporation ensures transparency and accountability of the External Auditor at the GMS.	Diterapkan Applied	Dasar penunjukan Kantor Akuntan Publik dan Akuntan Publik yang akan mengaudit Laporan Keuangan Perseroan tahun buku 2024 telah disampaikan dan disetujui dalam RUPS tanggal 13 Juni 2025, untuk memastikan transparansi dan akuntabilitas Auditor Eksternal. The basis for the appointment of the Public Accounting Firm and Public Accountant to audit the Financial Statements for the 2024 financial year was presented and approved at the General Meeting of Shareholders on June 13, 2025, to ensure the transparency and accountability of the External Auditor.
f. Penyampaian hasil pemungutan suara dan ringkasan risalah RUPS secara lengkap diumumkan ke publik pada hari kerja berikutnya. Submission of voting results and a complete summary of the GMS minutes are announced to the public on the following working day.	Diterapkan Applied	Perseroan telah mengungkapkan hasil pemungutan suara dan ringkasan risalah RUPS secara lengkap kepada publik melalui situs web Perseroan dan Bursa Efek Indonesia pada hari kerja berikutnya. The Company has disclosed the voting results and a summary of the GMS minutes in full to the public through the Company's website and the Indonesia Stock Exchange on the next business day.

VIII. PENGHARGAAN TERHADAP PEMANGKU KEPENTINGAN | APPRECIATION FOR THE STAKEHOLDERS

1. Keterlibatan Pemangku Kepentingan Kunci Stakeholder Engagement

a. Korporasi melalui Sekretaris Korporasi melaksanakan komunikasi yang reguler, transparan, dan efektif dengan pemangku kepentingan kunci serta melibatkan mereka untuk memahami harapan dan keluhan mereka serta dampak korporasi terhadap mereka. The Corporation, through the Corporate Secretary, carries out regular, transparent, and effective communication with key stakeholders and engages them to understand their expectations, grievances, and the impact of the corporation on them.	Diterapkan Applied	Perseroan secara reguler, transparan, dan efektif berkomunikasi dengan pemangku kepentingan kunci melalui Sekretaris Perusahaan, termasuk mengungkapkan proses identifikasi dan pemilihan mereka dalam Laporan Terintegrasi. Perseroan juga memiliki Sistem Pelaporan Pelanggaran (SPP) sebagai sarana bagi pemangku kepentingan untuk menyampaikan saran, masukan, dan keluhan guna memahami harapan serta dampak Perseroan terhadap mereka. The Company regularly, transparently, and effectively communicates with key stakeholders through the Corporate Secretary, including disclosing the identification and selection process in the Integrated Report. The Company also has a Whistleblowing System (WBS) as a means for the stakeholders to provide suggestions, feedback, and complaints to understand their expectations and the Company's impact on them.



Prinsip/Rekomendasi Principle/Recommendation	Keterangan Explanation	Penerapan di Perseroan Implementation in the Company
2. Integrasi Keberlanjutan dalam Model Bisnis Sustainable Integration in Business Model		
a. Dewan Komisaris bersama-sama dengan Direksi bertanggung jawab, akuntabel, dan transparan atas governansi keberlanjutan, termasuk menetapkan strategi, prioritas, dan target keberlanjutan korporasi. Direksi dan Dewan Komisaris memasukkan pertimbangan keberlanjutan ketika menjalankan perannya, termasuk antara lain dalam pengembangan dan implementasi strategi korporasi, rencana bisnis, rencana aksi utama, dan manajemen risiko. The Board of Commissioners and the Board of Directors are responsible, accountable, and transparent for sustainability governance, including in establishing corporate sustainability strategies, priorities, and targets. The Board of Directors and Board of Board of Commissioners incorporate sustainability considerations when performing their roles, including by developing and implementing corporate strategies, business plans, main action plans, and risk management.	Diterapkan Applied	Dewan Komisaris bersama Direksi bertanggung jawab, akuntabel, dan transparan atas tata kelola keberlanjutan Perseroan, termasuk dalam menetapkan strategi, prioritas, dan target keberlanjutan yang dikomunikasikan melalui Laporan Terintegrasi. Dalam menjalankan perannya, Direksi dan Dewan Komisaris mempertimbangkan aspek keberlanjutan dalam pengembangan strategi korporasi, rencana bisnis, rencana aksi utama, dan manajemen risiko. The Board of Commissioners and Board of Directors are responsible, accountable, and transparent in the Company's sustainability governance, including setting sustainability strategies, priorities, and targets, which are communicated through the Integrated Report. In fulfilling their roles, the Board of Directors and the Board of Commissioners consider sustainability aspects in corporate strategy development, business planning, key action plans, and risk management.
3. Perlindungan Terhadap Pemangku Kepentingan Protection toward the Stakeholders		
a. Direksi memastikan dan mengungkapkan bahwa operasi korporasi mencerminkan penerapan standar etika, tanggung jawab sosial dan lingkungan yang tinggi di seluruh korporasi dan memastikan bahwa kebijakan dan prosedur yang tepat diterapkan untuk menghormati serta mematuhi hak-hak pemangku kepentingan. The Board of Directors ensures and discloses that corporate operations reflect the application of high standards of ethics, social and environmental responsibility throughout the corporation and ensures that appropriate policies and procedures are in place to respect and comply with stakeholders' rights.	Diterapkan Applied	Direksi memastikan bahwa Perseroan menjalankan aktivitas operasional dengan menerapkan standar etika, tanggung jawab sosial, dan lingkungan yang tinggi di seluruh korporasi. Direksi juga memastikan bahwa kebijakan dan prosedur yang tepat diterapkan untuk menghormati serta mematuhi hak-hak pemangku kepentingan. Informasi lengkap mengenai hal ini diungkapkan dalam Laporan Terintegrasi. The Board of Directors ensures that the Company conducts its operational activities by applying high ethical, social responsibility, and environmental standards across the corporation. The Board of Directors also ensures that appropriate policies and procedures are implemented to respect and comply with stakeholders' rights. Complete information on this matter is disclosed in the Integrated Report.
b. Direksi mendorong karyawan bekerja untuk kepentingan jangka panjang korporasi dan mengedepankan keberlanjutan. The Board of Directors encourages employees to work for the long-term interests of the corporation and prioritizes sustainability	Diterapkan Applied	Direksi mendorong karyawan untuk berkontribusi pada kepentingan jangka panjang dan keberlanjutan Perseroan, salah satunya melalui Program <i>Personal Development Plan</i> (PDP). Program ini dirancang untuk mengembangkan kandidat pada posisi-posisi penting, guna meningkatkan kemampuan dan potensi karyawan di masa depan. The Board of Directors encourages employees to contribute to the Company's long-term interests and going concern, one of which is through the Personal Development Plan (PDP) Program. This program is designed to develop candidates for important positions, to improve employee's capabilities and potential in the future.



Struktur Penerapan Tata Kelola Perusahaan

Corporate Governance Structure

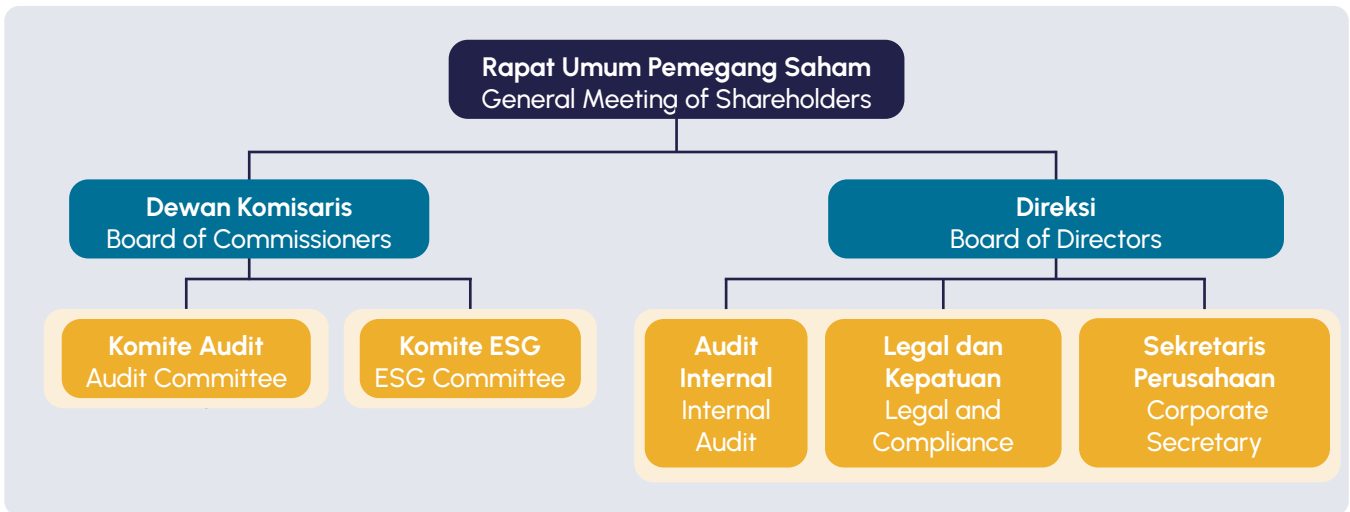
[GRI 2-9] [ESG G-03]

Berdasarkan Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 tentang Perseroan Terbatas, struktur tata kelola Perseroan terdiri dari tiga organ utama yaitu Rapat Umum Pemegang Saham, Dewan Komisaris dan Direksi. Perseroan menerapkan sistem dua badan atau *two tier system*, di mana Dewan Komisaris menjalankan fungsi pengawasan dan pemberian nasihat, sementara Direksi bertanggung jawab atas pengurusan dan pengelolaan operasional Perseroan. Kedua organ tersebut memiliki kewenangan, fungsi dan tanggung jawab yang terpisah namun saling melengkapi sesuai ketentuan Anggaran Dasar dan peraturan perundang-undangan yang berlaku.

Struktur tata kelola Perseroan juga mencakup berbagai organ pendukung yang berada di bawah Dewan Komisaris dan Direksi. Organ pendukung tersebut berperan dalam memastikan bahwa pelaksanaan fungsi pengawasan, manajemen risiko, pengendalian internal dan kepatuhan dapat berjalan secara efektif. Pembentukan organ pendukung ini dimaksudkan untuk memperkuat disiplin governansi, meningkatkan efektivitas proses pengambilan keputusan dan memastikan bahwa pengelolaan bisnis dapat berlangsung secara terarah, terstruktur dan sesuai praktik tata kelola terbaik.

Based on the Law of the Republic of Indonesia No. 40/2007 on Limited Liability Companies, the Company's governance structure consists of three principal organs, namely General Meeting Shareholders, and the Board of Commissioners and the Board of Directors. The Company adopts two tier system, under which the Board of Commissioners conducts supervisory and advisory functions, while the Board of Directors is responsible for the management and administration of the Company's operations. Each body has distinct yet complementary authorities, roles, and responsibilities as stipulated in the Articles of Association and prevailing laws and regulations.

The Company's governance structure also includes various supporting organs under the Board of Commissioners and the Board of Directors. These organs play a role in strengthening oversight, risk management, internal control, and compliance functions. Their establishment is intended to enhance governance discipline, improve the effectiveness of decision-making, and ensure that business management is conducted in a structured, well-directed manner, aligned with best corporate governance practices.



Perseroan menetapkan pemisahan peran antara Dewan Komisaris dan Direksi guna menjaga keseimbangan (*check and balance*) dalam operasional Perseroan. Pemisahan peran ini memastikan bahwa Dewan Komisaris berfokus pada pengawasan strategis dan manajemen risiko, sementara Direksi bertanggung jawab atas pelaksanaan strategi bisnis dan operasional harian. Dengan pemisahan yang jelas, Perseroan meningkatkan efektivitas tata kelola, memperbaiki proses pengambilan keputusan, serta membangun kepercayaan pemangku kepentingan, sehingga kedua fungsi dapat berjalan secara independen.

The Company has established a separation of roles between the Board of Commissioners and the Board of Directors to maintain check and balance in the Company's operations. This separation of roles ensures that the Board of Commissioners focuses on strategic supervision and risk management, while the Board of Directors is responsible for implementing business strategies and daily operations. With a clear separation, the Company increases the effectiveness of governance, improves the decision-making process, and builds the stakeholder's trust, so that both functions can run independently.



Rapat Umum Pemegang Saham

General Meeting of Shareholders

Rapat Umum Pemegang Saham (RUPS) adalah organ Perseroan yang memegang kewenangan tertinggi dalam struktur GCG. RUPS memiliki kewenangan untuk mengambil keputusan atas hal-hal penting yang tidak dilimpahkan kepada Direksi atau Dewan Komisaris, sepanjang sesuai dengan ketentuan Anggaran Dasar dan peraturan perundang-undangan di pasar modal. Melalui RUPS, Pemegang Saham menjalankan haknya untuk memberikan arahan strategis, menetapkan keputusan yang bersifat fundamental serta menilai pelaksanaan tugas dan tanggung jawab Direksi dan Dewan Komisaris dalam mengelola Perseroan.

Penyelenggaraan RUPS Perseroan dilakukan dengan mengacu pada ketentuan, sebagai berikut:

1. Undang-Undang No. 40 tahun 2007 tentang Perseroan Terbatas.
2. Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020 tanggal 20 April 2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka.
3. Peraturan Otoritas Jasa Keuangan No. 16/POJK.04/2020 tanggal 20 April 2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik.
4. Anggaran Dasar Perseroan.

RUPS merupakan instrumen bagi para pemegang saham untuk mengambil keputusan penting dan strategis terkait keberlangsungan Perseroan dalam jangka panjang, dengan memperhatikan ketentuan Anggaran Dasar dan peraturan perundang-undangan, serta kepentingan pengembangan dan kesehatan Perseroan, kepentingan para stakeholders serta hak-hak Perseroan.

Kewenangan RUPS

GMS Authorities

Dalam RUPS, Pemegang Saham berhak memperoleh perlakuan yang sama dalam menyuarakan pendapat dan berkontribusi dalam proses pengambilan keputusan penting dan strategis Perseroan. RUPS memiliki wewenang yang tidak dapat dilimpahkan kepada Dewan Komisaris maupun Direksi. Wewenang RUPS meliputi:

1. Meminta pertanggungjawaban Dewan Komisaris dan Direksi terkait pengelolaan Perseroan;
2. Mengubah Anggaran Dasar Perseroan;
3. Mengangkat dan memberhentikan Dewan Komisaris dan Direksi;
4. Memutuskan pembagian tugas dan wewenang pengurusan Perseroan; serta
5. Memutuskan berbagai hal lain yang dinilai perlu.

Selain itu, Direksi Perseroan berkewajiban untuk menyampaikan hal-hal berikut dalam rangka pelaksanaan RUPS:

1. Laporan Tahunan;
2. Usulan terkait penggunaan laba bersih Perseroan;
3. Usulan terkait penetapan akuntan publik untuk tahun buku yang sedang berjalan berdasarkan arahan dari Dewan Komisaris; serta
4. Hal-hal lain yang memerlukan persetujuan RUPS.

The General Meeting of Shareholders (GMS) is the Company's highest governing organ in the GCG structure. The GMS has the authority to make decisions on crucial matters not delegated to the Board of Directors of the Board of Commissioners, in accordance with the Articles of Association and applicable capital market regulations. Through the GMS, the Shareholders exercise their rights to set strategic direction, make fundamental corporate decisions, and assess the performance and accountability of the Board of Directors and the Board of Commissioners in governing the Company.

The Company's GMS is convened in compliance with the following provisions:

1. Law No. 40/2007 on Limited Liability Companies.
2. Financial Services Authority Regulation No. 15/POJK.04/2020 dated April 20, 2020 on Plans and Implementation of the General Meeting of Shareholders of Public Companies.
3. Financial Services Authority Regulation No. 16/POJK.04/2020 dated April 20, 2020 on the Implementation of Electronic General Meeting of Shareholders of Public Companies
4. The Articles of Association.

The GMS serves as an instrument for shareholders to make important and strategic decisions related to the Company's long-term sustainability, in accordance with the Articles of Association and applicable laws and regulations, while taking into account the interests of the Company's development and soundness, the interests of stakeholders, as well as the Company's rights.

At the GMS, the Shareholders are entitled to equal treatment in expressing their opinions and contributing to the decision-making processes on key strategic matters within the Company. The GMS has authorities that cannot be delegated to the Board of Commissioners and the Board of Directors. The GMS authorities include:

1. Ask the Board of Commissioners and the Board of Directors for accountability regarding the management of the Company;
2. Amend the Articles of Association;
3. Appoint and dismiss the Board of Commissioners and the Board of Directors;
4. Decide on the division of duties and authority for the management of the Company; and
5. Decide on various other matters that are deemed necessary.

In addition, the Board of Directors is responsible to convey the following matters in relation to the GMS implementation:

1. Annual Report;
2. Proposals related to the use of the Company's net profit;
3. Proposals related to the appointment of a public accountant for the current financial year based on the Board of Directors' directives; and
4. Other matters that require the approval of the GMS.



Hak dan Wewenang Pemegang Saham

The Rights and Authorities of Shareholders

Dalam RUPS, Pemegang Saham berhak memperoleh perlakuan yang sama dalam menyuarakan pendapat dan berkontribusi dalam proses pengambilan keputusan penting dan strategis Perseroan, di antaranya terkait hal-hal sebagai berikut:

1. Pengangkatan dan pemberhentian Dewan Komisaris dan Direksi Perseroan;
2. Penetapan jumlah remunerasi dan tunjangan Dewan Komisaris dan Direksi Perseroan;
3. Penilaian kinerja Perseroan untuk tahun buku yang bersangkutan;
4. Persetujuan penggunaan laba bersih Perseroan, termasuk di antaranya terkait dividen;
5. Perubahan Anggaran Dasar Perseroan;
6. Seluruh aksi korporasi yang membutuhkan keputusan RUPS sebagaimana tertuang di dalam Anggaran Dasar Perseroan.

At the GMS, the Shareholders have the right to equal treatment in expressing their opinions and contributing to the Company's important and strategic decision-making processes, including matters related to:

1. The appointment and dismissal of the Board of Commissioners and the Board of Directors;
2. The determination of remuneration and allowances for the Board of Commissioners and the Board of Directors;
3. The evaluation of the company's performance for the relevant financial year;
4. The approval of the use of the Company's net profit, including dividends;
5. The amendment of the Company's Article of Association;
6. Other corporate actions requiring a GMS resolution as stipulated in the Articles of Association.

Jenis RUPS

GMS Types

RUPS Perusahaan terdiri dari RUPS Tahunan (RUPST) yang diselenggarakan 1 (satu) kali setiap tahun, dan RUPS Luar Biasa ("RUPSLB") yang dapat diadakan sewaktu-waktu berdasarkan kebutuhan.

1. RUPST dilaksanakan paling lambat 6 (enam) bulan setelah berakhirnya tahun buku. Agenda utama RUPS Tahunan terdiri dari pengajuan Laporan Keuangan dan Laporan Tahunan dari Direksi untuk disahkan dan disetujui oleh Pemegang Saham, melakukan penunjukan Kantor Akuntan Publik untuk tahun berikutnya berdasarkan arahan dari Dewan Komisaris, memutuskan penggunaan laba bersih Perseroan, mengangkat atau memberhentikan anggota Direksi atau anggota Dewan Komisaris, dan memutuskan hal-hal lain yang memerlukan persetujuan RUPS.
2. RUPSLB diselenggarakan secara tidak terikat sesuai dengan kebutuhan Perseroan. RUPS Luar Biasa diselenggarakan atas permintaan Dewan Komisaris, Direksi, ataupun Pemegang Saham dengan memperhatikan peraturan perundang-undangan serta Anggaran Dasar Perseroan.

The Company's GMS comprises the Annual GMS (AGMS), which is convened once a year, and the Extraordinary GMS (EGMS), which can be convened at any time as required.

1. The AGMS is convened at least 6 months after the end of the financial year. The principal agenda of AGMS includes the submission of Financial Report and Annual Report by the Board of Directors to be approved and ratified by the Shareholders, the appointment of a Public Accountant Firm for the subsequent financial year based on the recommendation of the Board of Commissioners, the determination of the appropriation of the Company's net profit, the appointment and dismissal of the Board of Directors and the Board of Commissioners, as well as deciding other matters requiring the GMS approval.
2. The EGMS is held as required to address the Company's needs. The EGMS may be held at the request of the Board of Commissioners, the Board of Directors, or the Shareholders, taking into account laws and regulations, as well as the Articles of Association.

Tata Cara Pelaksanaan dan Pengambilan Keputusan RUPS

Procedures for Holdings and Making GMS Resolutions

Pelaksanaan RUPS Perseroan mengacu pada POJK 15/2020, POJK 16/2020, dan Anggaran Dasar, dengan menggunakan fasilitas elektronik (e-RUPS). Prosedur pengumpulan suara dan pengambilan keputusan dalam RUPS telah diatur secara jelas dalam Tata Tertib RUPS, yang disampaikan kepada Pemegang Saham sebelum pelaksanaan RUPS.

The implementation of the GMS refers to POJK 15/2020, POJK 16/2020, and the Articles of Association, using electronic facilities (e-GMS). The procedures for voting and making decisions in the GMS have been explicitly regulated in the GMS Rules, which are submitted to the Shareholders prior to the GMS implementation.



RUPS Tahun Buku 2024

GMS for the 2024 Financial Year

Pada tahun 2025, Perusahaan melaksanakan 1 (satu) kali Rapat Umum Pemegang Saham, yakni RUPST Tahun Buku 2024 yang diselenggarakan pada hari Jumat tanggal 13 Juni 2025 di Raffles Jakarta (secara luring) dan secara elektronik melalui aplikasi eASY. KSEI yang disediakan oleh PT Kustodian Sentral Efek Indonesia (KSEI).

Proses penyelenggaraan RUPST dilaksanakan berdasarkan Peraturan Otoritas Jasa Keuangan nomor 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka, dan POJK No. 16/POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik, serta Anggaran Dasar Perseroan.

In 2025, the Company held 1 (one) General Meeting of Shareholders, namely the AGMS for Financial Year 2024 on Friday, June 13, 2025 at the Raffles Jakarta (offline) and electronically through the eASY.KSEI application provided by PT Kustodian Sentral Efek Indonesia (KSEI).

The convening of the AGMS was conducted in accordance with the PJOK Regulation No. 15/PJOK.04/2020 on Plans and Implementation of the General Meeting of Shareholders of Public Companies, and the PJOK Regulation No. 16/POJK.04/2020 on the Implementation of Electronic General Meeting of Shareholders of Public Companies, as well as the Articles of Association.

Tahapan Stage	RUPS Tahunan Tahun Buku 2024 (13 Juni 2025) Annual GMS for the 2024 Financial Year (June 13, 2025)
Pemberitahuan penyelenggaraan dan mata Acara RUPST kepada OJK paling lambat 5 (lima) hari kerja sebelum tanggal pengumuman RUPST. Notice of the AGMS implementation and agenda is submitted to OJK no later than five working days before the announcement date of AGMS.	Pemberitahuan penyelenggaraan RUPST dan mata acara RUPST telah dilakukan pada 5 Mei 2025 pada situs web Perseroan (www.samatorgas.com), situs web Bursa Efek Indonesia, dan situs web penyedia e-RUPS (www.easy.ksei.co.id). Notice of the AGMS implementation and agenda was made on May 5, 2025 on the Company's website (www.samatorgas.com), the Indonesian Stock Exchange website, and the e-GMS facility provider website (www.easy.ksei.co.id).
Pengumuman RUPST kepada Pemegang Saham paling lambat 14 (empat belas) hari kalender sebelum Pemanggilan RUPST Announcement of AGMS to the Shareholders to be delivered no later than 14 calendar days prior to the Annual GMS convocation.	Pengumuman kepada Pemegang Saham Perseroan tentang akan dilaksanakannya RUPST telah dilakukan pada 7 Mei 2025 melalui pengumuman dalam Bahasa Indonesia dan Bahasa Inggris pada situs web Perseroan, situs web Bursa Efek Indonesia, dan situs web penyedia e-RUPS. The announcement of the AGMS to the Shareholders was made on May 7, 2025, through an announcement in Bahasa Indonesia and English on the Company's website, the Indonesian Stock Exchange website, and the e-GMS facility provider website.
Pemanggilan kepada Pemegang Saham paling lambat 21 (dua puluh satu) hari kalender sebelum pelaksanaan RUPST. Convocation of AGMS to be delivered to the Shareholders no later than 21 calendar days prior to the AGMS.	Pemanggilan kepada Pemegang Saham Perseroan untuk menghadiri RUPST telah dilakukan pada 22 Mei 2025 melalui pengumuman dalam Bahasa Indonesia dan Bahasa Inggris pada situs web Perseroan, situs web Bursa Efek Indonesia, dan situs web penyedia e-RUPS. The convocation of the AGMS to the Shareholders was made on May 22, 2025, through an announcement in Bahasa Indonesia and English on the Company's website, the Indonesian Stock Exchange website, and the e-GMS facility provider website.
Pelaksanaan RUPST AGMS implementation	RUPST diselenggarakan pada hari Jumat, tanggal 13 Juni 2025, pukul 09.55 WIB sampai pukul 11.05 WIB bertempat di Ruang Djakarta, Raffles Jakarta, Jl. Prof. Dr. Satrio Kavling 3-5, Jakarta Selatan 12940. The AGMS was held on Friday, June 13, 2025, from 09.55 AM to 11.05 AM at Djakarta Room, Raffles Jakarta, Jl. Prof. Dr. Satrio Kavling 3-5, Jakarta Selatan 12940.
Ringkasan Risalah RUPST disampaikan paling lambat dua hari kerja setelah pelaksanaan RUPST. Summary of Minutes of AGMS submitted no later than 2 working days after the Annual GMS.	Ringkasan Risalah RUPST disampaikan pada hari Selasa, tanggal 17 Juni 2025 melalui situs Perseroan, Situs Bursa Efek Indonesia dan penyampaian ke OJK. Summary of the AGMS was submitted on Tuesday, June 17, 2025 through the Company's website, the Indonesian Stock Exchange website, as well as submission to the FSA.



Tahapan Stage	RUPS Tahunan Tahun Buku 2024 (13 Juni 2025) Annual GMS for the 2024 Financial Year (June 13, 2025)
Risalah RUPST disampaikan paling lambat 30 hari kalender setelah pelaksanaan RUPST. Minutes of AGMS submitted no later than 30 calendar days following the AGMS implementation.	Penyampaian Risalah/Berita Acara RUPS kepada OJK dan BEI pada tanggal 10 Juli 2025 melalui sarana Pelaporan Elektronik Terintegrasi Emiten Publik dan surat kepada OJK dan BEI Nomor No.144/SIG-VII/2025. Submission of the Summary/Minutes of the AGMS to FSA and IDX on July 10, 2025 via Public Issuer Integrated Electronic Reporting and letters to FSA, and IDX No. 144/SIG-VII/2025.

RUPS Tahunan Tahun Buku 2024 dipimpin oleh Heyzer Harsono selaku Komisaris Utama sesuai Anggaran Dasar Perseroan dan keputusan Dewan Komisaris yang tertuang dalam Surat Keputusan Sirkuler Rapat Dewan Komisaris pada tanggal 10 Juni 2025.

The Annual GMS for the 2024 Financial Year was led by Heyzer Harsono in his capacity as a President Commissioner, in accordance with the Company's Article of Association and the resolution of the Board of Commissioners stipulated in the Board of Directors Circular Letter dated June 10, 2025.

Setelah membuka RUPS, pimpinan RUPS menyampaikan ringkasan tata tertib RUPS yang tersedia pada situs web Perseroan sejak pemanggilan RUPS, dan memberikan kesempatan kepada pemegang saham dan/atau kuasanya yang hadir untuk mengajukan tanggapan atas usulan mata acara RUPS.

After opening the GMS, the chairperson of the meeting presented a summary of the GMS rules, which had been made available on the Company's website since the date of the GMS convocation. The chairperson provided shareholders and/or their duly authorized proxies in attendance with the opportunity to response to the proposed GMS agenda.

Setelah menyampaikan pemaparan dari setiap mata acara RUPS, pimpinan RUPS memberikan kesempatan kepada pemegang saham dan/atau kuasanya untuk mengajukan pertanyaan dan/atau pendapat sesuai dengan tata tertib yang telah dibagikan dan dibacakan kepada pemegang saham dan/atau kuasanya. Pimpinan RUPS atau anggota Direksi yang ditunjuk oleh pimpinan RUPS menjawab atau menanggapi pertanyaan/pendapat pemegang saham dan/atau kuasanya. Pemungutan suara untuk masing-masing mata acara RUPS dilakukan setelah pemaparan seluruh mata acara RUPS. Hanya pemegang saham dan/atau kuasanya yang sah yang berhak memberikan suara.

Following the presentation of each GMS agenda item, the chairperson invited shareholders and/or their duly authorized proxies to raise questions and/or express opinions in accordance with the applicable rules that had been distributed and explained. The chairperson or a member of the Board of Directors appointed by the chairperson responded to the queries or opinions raised by the shareholders and/or their duly authorized proxies. Voting on each GMS agenda was conducted after all agenda items had been presented, and only shareholders and/or their duly authorized representatives were entitled to vote.

Ketentuan Kuorum

Quorum Requirements

Anggaran Dasar Perseroan menentukan bahwa RUPS dapat diadakan dan dinyatakan sah apabila dihadiri oleh para pemegang saham dan/atau wakilnya yang sah, lebih dari setengah dari jumlah keseluruhan saham yang telah dikeluarkan oleh Perseroan dengan hak suara yang sah. RUPS Tahunan yang diselenggarakan di tahun 2025 telah memenuhi kuorum sesuai yang diatur dalam Anggaran Dasar Perseroan dan dinyatakan sah serta dapat mengambil keputusan-keputusan yang sah dan mengikat bagi para pemegang saham Perseroan untuk setiap mata acara RUPS.

The Articles of Association stipulate that a GMS may be convened and declared valid if attended by shareholders and/or their duly authorized proxies representing more than half of the total shares issued by the Company with valid voting rights. The Annual GMS held in 2025 fulfilled the quorum requirements as outlined in the Articles of Association and was therefore valid and authorized to adopt lawful and binding resolutions on each GMS agenda item for the shareholders of the Company.

Uraian Description	RUPS Tahunan Tahun Buku 2024 AGMS for 2024 Financial Year
Kehadiran oleh pemegang saham dan/atau kuasa pemegang saham yang hadir dan/atau yang diwakili dalam Rapat, termasuk pemegang saham yang hadir secara elektronik (e-proxy) melalui online eASY.KSEI	2.863.044.040 saham (93,36%) dari total 3.066.660.000 saham 2,863,044,040 shares (93,36%) of a total of 3,066,660,000 shares.
The Meeting was attended by shareholders and/or their duly authorized representatives, including shareholders who participated electronically through the e-proxy facility via the online eASY.KSEI.	



Proses Perhitungan Suara dan Pelibatan Pihak Independen

Vote Counting Process and the Involvement of Independent Parties

Perhitungan suara dan prosedur pemungutan suara dalam RUPST dijelaskan dalam Tata Tertib RUPST yang dibagikan kepada pemegang saham dan dibacakan oleh Pimpinan Rapat sebelum RUPST dimulai. Tata Tertib RUPST dipublikasikan dalam situs web Perusahaan bersamaan dengan Panggilan RUPST.

Perseroan telah menunjuk pihak independen untuk melakukan penghitungan suara dan/atau melakukan validasi dalam Rapat, yaitu Biro Administrasi Efek PT Datindo Entrycom dan Notaris Dr. Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si.

The voting and vote-counting procedures at the AGMS was outlined in the AGMS Rules, which were distributed to shareholders and read by the Meeting Chairperson before the commencement of the AGMS. The rules were published on the Company's website together with the Convocation of the AGMS.

The Company appointed independent parties, PT Datindo Entrycom Securities Administration Bureau and Notary Dr. Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si, to conduct the vote-counting and/or validate the votes in the Meeting.

Kehadiran Dewan Komisaris, Direksi, Lembaga dan Profesi Penunjang Pasar Modal

The Attendance of the Board of Commissioners, the Board of Directors, and Capital Market Supporting Institutions and Professions

Pelaksanaan RUPST Tahun Buku 2024 dihadiri oleh anggota Dewan Komisaris, Direksi dan Ketua Komite Audit yang menjabat sampai pada saat Rapat tersebut diselenggarakan. Rapat dihadiri pula oleh Lembaga & Profesi Penunjang Pasar Modal. Anggota Dewan Komisaris dan Direksi yang hadir dalam RUPS Tahunan:

The AGMS for the 2024 Financial Year was attended by the members of the Board of Commissioners, the Board of Directors, the Audit Committee Chair serving at the time of the Meeting. It was also attended by Capital Market Supporting Institutions and Professions.

Nama Name	Jabatan Position	Kehadiran Attendance
Dewan Komisaris Board of Commissioners		
Heyzer Harsono	Komisaris Utama President Commissioner	✓
Rasid Harsono	Wakil Komisaris Utama Vice President Commissioner	✓
Setyo Wahono	Wakil Komisaris Utama Vice President Commissioner	✓
Michael W. P. Soeryadjaya	Komisaris Commissioner	✓
Atiff Ibrahim Gill	Komisaris Commissioner	x
Sutanto	Komisaris Independen Independent Commissioner	✓
Robiyanto	Komisaris Independen Independent Commissioner	✓
Hans-Gerd Wienands-Adelsbach	Komisaris Independen Independent Commissioner	x
Direksi Board of Directors		
Rachmat Harsono	Direktur Utama President Director	✓
Ferryawan Utomo	Wakil Direktur Utama Vice President Director	✓
Imelda Mulyani Harsono	Direktur Director	x
Nini Liemijanto	Direktur Director	✓
Budi Susanto	Direktur Director	✓
Octavianus Santoso Rastanto	Direktur Director	✓
Djanarko Tjandra	Direktur Director	✓
Andy Purwohardono	Direktur Director	x



Hasil Keputusan RUPS Tahun Buku 2024

The Resolutions of the GMS for the 2024 Financial Year

Hingga Laporan tahunan ini diterbitkan, seluruh keputusan RUPST Tahun Buku 2024, telah seluruhnya dilaksanakan. Penjelasan atas setiap mata acara RUPST Tahun Buku 2024 tercantum dalam tabel di bawah ini

As of the publication of this Annual Report, all resolutions on the AGMS for the 2024 Financial Year have been implemented. Details of each AGMS agenda are presented in the table below

Mata Acara Pertama The First Agenda			
Persetujuan Laporan Tahunan Perseroan Tahun 2024 termasuk di dalamnya Laporan Kegiatan Perseroan dan Laporan Pengawasan Dewan Komisaris selama Tahun Buku 2024 dan Pengesahan Laporan Keuangan Konsolidasian Perseroan untuk Tahun Buku 2024. Approval of the 2024 Annual Report, including the Report on the Company's Activities and the Supervisory Report of the Board of Commissioners during the 2024 Financial Year and the Ratification of the Consolidated Financial Statements for the 2024 Financial Year.			
Jumlah Pemegang Saham yang mengajukan pertanyaan The number of Shareholders who raised questions	Nol Zero		
Pengambilan keputusan Decision-making	Dengan Pemungutan suara By voting		
Hasil Pemungutan Suara Voting Results	Setuju Agree	2.863.035.240 saham 2,863,035,240 shares	99,9996926% 99,9996926%
	Tidak Setuju Disagree	8.600 saham 8,600 shares	0,0003004% 0.0003004%
	Abstain Abstain	200 saham 200 shares	0,0000070% 0.0000070%
Keputusan Rapat Meeting Resolutions	- Menyetujui Laporan Tahunan Perseroan Tahun Buku 2024 termasuk di dalamnya Laporan Kegiatan Perseroan dan Laporan Pengawasan Dewan Komisaris selama Tahun Buku 2024. - Mengesahkan Laporan Keuangan Konsolidasian Perseroan untuk Tahun Buku 2024 yang telah diaudit oleh Kantor Akuntan Publik Purwantono, Sungkoro dan Surja (EY Indonesia) dengan pendapat wajar, dalam semua hal yang material sebagaimana dinyatakan dalam Laporan Audit Kantor Akuntan Publik Purwantono, Sungkoro dan Surja Nomor: 01259/2.1032/AU.1/04/1963-1/1/V/2025 yang diterbitkan pada tanggal 9 Mei 2025; - Memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>acquitt et de charge</i>) kepada para anggota Direksi dan Dewan Komisaris atas pengelolaan dan pengawasan yang telah dijalankan selama Tahun Buku yang berakhir pada tanggal 31 Desember 2024 sejauh tindakan tersebut tercermin dalam Laporan Tahunan kecuali perbuatan penggelapan, penipuan dan tindakan pidana lainnya. - Approved the Company's Annual Report for the 2024 Financial Year, including the Company's Activity Report and the Supervisory Report of the Board of Commissioners for the 2024 Financial Year. - Ratified the Company's Consolidated Financial Statements for the 2024 Financial Year audited by the Public Accounting Firm Purwantono, Sungkoro & Surja (EY Indonesia) and received an unqualified opinion, as stated in Audit Report No. 01259/2.1032/AU.1/04/1963-1/1/V/2025 dated May 9, 2025. - Provided full release and discharge (<i>acquitt et de charge</i>) to each member of the Board of Commissioners and the Board of Directors for the management and supervisory actions during the 2024 Financial Year ended December 31, 2024, as far as the actions are reflected in the Annual Report, except for acts of embezzlement, fraud, or other criminal offenses		
Realisasi Keputusan Rapat Realization of the Meeting Resolutions	Telah Terealisasi Fully realized		



Mata Acara Kedua The Second Agenda

Persetujuan penetapan penggunaan Laba Bersih Tahun Buku 2024.
Approved the determination of the use of the Net Profit for the 2024.

Jumlah Pemegang Saham yang mengajukan pertanyaan
The number of Shareholders who raised questions

Nol
Zero

Pengambilan keputusan
Decision-making

Dengan Pemungutan suara
By voting

Hasil Pemungutan Suara
Voting Results

Setuju Agree	2.863.035.240 saham 2,863,035,230 shares	99,9996926% 99.9996926%
Tidak Setuju Disagree	8.600 saham 8,600 shares	0,0003004% 0.0003004%
Abstain Abstain	200 saham 200 shares	0,0000070% 0.0000070%

Keputusan Rapat
Meeting Resolutions

Menyetujui Penetapan Penggunaan Laba Bersih Tahun Buku 2024, sebagai berikut:

- Sebesar Rp5 miliar ditetapkan untuk menambah cadangan guna memenuhi ketentuan Pasal 70 Undang Undang Perseroan Terbatas dan digunakan sesuai dengan ketentuan Pasal 23 Anggaran Dasar Perseroan;
- Sebesar Rp8,56 per saham atau Rp26.250.609.600 (dua puluh enam miliar dua ratus lima puluh juta enam ratus sembilan ribu enam ratus Rupiah) dibagikan sebagai dividen tunai untuk Tahun Buku 2024 kepada para pemegang saham yang memiliki hak untuk menerima dividen tunai; dan
- Sisanya sebesar Rp73.696.375.924 (tujuh puluh tiga miliar enam ratus sembilan puluh enam juta tiga ratus tujuh puluh lima ribu sembilan ratus dua puluh empat Rupiah) akan digunakan untuk menambah saldo laba (*Retained Earnings*) untuk mendukung pengembangan usaha Perseroan.

Approved the Determination of the Use of Net Profit for the 2024 Financial Year as follows:

- Rp5 billion is allocated to increase general reserves to comply with Article 70 of the Limited Liability Company and following the provisions of Article 23 of the Articles of Association.
- Rp8.56 per share or a total of Rp26,250,609,600 (twenty-six billion two hundred fifty million and six hundred nine thousand six hundred rupiah) will be distributed as cash dividends for the 2024 Financial Year to shareholders with the rights to receive cash dividends.
- The remaining Rp73,696,375,924 (seventy-three billion six hundred ninety-six million and three hundred seventy-five thousand nine hundred twenty-four Rupiah) will increase Retained Earnings to support the Company's business development.

Realisasi Keputusan Rapat
Realization of the Meeting Resolutions

Tata Cara Pembayaran Dividen Tunai Tahun buku 2024 tercantum pada Ringkasan Hasil Keputusan RUPS Tahun Buku 2024 yang dipublikasikan melalui Web Perseroan, Situs Web Bursa Efek Indonesia, dan Otoritas Jasa Keuangan pada 17 Juni 2025. Telah dilakukan pembagian dividen Tahun Buku 2024 kepada Pemegang Saham pada tanggal 17 Juli 2025 sesuai dengan Peraturan Otoritas Jasa Keuangan Nomor 15/POJK.04/2020 Tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka.

The Provision of the Payment of Cash Dividends for the 2024 Financial Year was outlined in the Summary of Minutes of GMS for the 2024 Financial Year, which was published through the Company's website, the Indonesian Stock Exchange website, and the Financial Services Authority on June 17, 2025. Dividends for the 2024 Financial Year was distributed on July 17, 2025 in accordance with the Financial Services Authority Regulation No. 15/POJK.04/2020 on Plans and Implementation of the General Meeting of Shareholders of Public Companies.



Mata Acara Ketiga The Third Agenda

Persetujuan Penunjukan Kantor Akuntan Publik untuk mengaudit Laporan Keuangan Perseroan Tahun Buku 2025.
 The Approval of the Public Accounting Firm Appointment to audit the Company's Financial Statements for the 2025 Financial Year.

Jumlah Pemegang Saham yang mengajukan pertanyaan The number of Shareholders who raised questions	Nol Zero		
Pengambilan keputusan Decision-making	Dengan Pemungutan suara By voting		
Hasil Pemungutan Suara Voting Results	Setuju Agree	2.845.295.840 saham 2.845,295,840 shares	99,3800934% 99.3800934%
	Tidak Setuju Disagree	17.748.000 saham 17,748,000 shares	0,6198997% 0.6198997%
	Abstain Abstain	200 saham 200 shares	0,0000070% 0.0000070%
Keputusan Rapat Meeting Resolutions	Menyetujui pelimpahan kewenangan kepada Dewan Komisaris untuk menunjuk Kantor Akuntan Publik/ Akuntan Publik untuk mengaudit Laporan Keuangan Perseroan Tahun Buku 2025 dan melimpahkan wewenang kepada Dewan Komisaris untuk menetapkan honorarium Akuntan Publik tersebut serta persyaratan lain penunjukannya. Approved to authorize the Board of Commissioners to appoint a Public Accounting Firm/Public Accountant to audit the Company's Financial Statements for the 2025 Financial Year and authorized the Board of Commissioners to determine the honorarium of the Public Accountant as well as other requirements for the appointment.		
Realisasi Keputusan Rapat Realization of the Meeting Resolutions	Dewan Komisaris menunjuk Kantor Akuntan Publik Purwanto, Susanti dan Surja (EY Indonesia) sesuai dengan Keputusan Sirkuler Dewan Komisaris tanggal 1 September 2025 untuk melakukan audit atas informasi Laporan Keuangan PT Samator Indo Gas Tbk dan entitas anaknya untuk tahun buku 2025. The Board of Commissioners appointed Purwanto, Susanti and Surja (EY Indonesia) Public Accounting Firm in accordance with the Circular Resolution of the Board of Commissioners dated September 1, 2025 to audit the Financial Statement information of PT Samator Indo Gas Tbk and its subsidiaries for the 2025 financial year.		

Mata Acara Keempat The Fourth Agenda

Persetujuan Penetapan Gaji dan Tunjangan anggota Direksi dan Gaji atau Honorarium dan Tunjangan anggota Dewan Komisaris Perseroan untuk Tahun Buku 2025.
 The Approval of the Determination of Salaries and Allowances for members of the Board of Directors and Salaries or Honorarium and Allowances for members of the Board of Commissioners for the 2025 Financial Year.

Jumlah Pemegang Saham yang mengajukan pertanyaan The number of Shareholders who raised questions	Nol Zero		
Pengambilan keputusan Decision-making	Dengan Pemungutan suara By voting		
Hasil Pemungutan Suara Voting Results	Setuju Agree	2.863.035.240 saham 2.863,035,240 shares	99,9996926% 99.9996926%
	Tidak Setuju Disagree	8.600 saham 8,600 shares	0,0003004% 0.0003004%
	Abstain Abstain	200 saham 200 shares	0,0000070% 0.0000070%



Mata Acara Keempat The Fourth Agenda	
Keputusan Rapat Meeting Resolutions	- Menyetujui pemberian kewenangan kepada Dewan Komisaris untuk menetapkan gaji, uang jasa dan tunjangan anggota Direksi untuk Tahun Buku 2025; dan - Menyetujui pemberian kewenangan kepada Pemegang Saham Utama untuk menetapkan honorarium dan tunjangan lain bagi Dewan Komisaris Perseroan untuk Tahun Buku 2025.
	- Approved to authorize the Board of Commissioners to determine the salaries, fees and allowances of members of the Board of Directors for the 2025 Financial Year; and - Approved to authorize the Major Shareholders to determine the honorarium and other benefits for the Board of Commissioners for the 2025 Financial Year.
Realisasi Keputusan Rapat Realization of the Meeting Resolutions	Telah Terealisasi Fully realized

Mata Acara Kelima dan Keenam The Fifth and Sixth Agenda

Mata Acara Kelima: Persetujuan perubahan susunan anggota Direksi dan Dewan Komisaris Perseroan.

Mata Acara Keenam: Persetujuan atas pengangkatan kembali anggota Direksi dan Dewan Komisaris Perseroan.

The Fifth Agenda: The approval of changes to the composition of the Company's Board of Directors and Board of Commissioners.

The Sixth Agenda: The approval of reappointment of the Company's Board of Directors and Board of Commissioners.

Jumlah Pemegang Saham yang mengajukan pertanyaan The number of Shareholders who raised questions	Nol Zero		
Pengambilan keputusan Decision-making	Dengan Pemungutan suara By voting		
Hasil Pemungutan Suara (untuk masing-masing Mata Acara) Votting Results (of each agenda item)	Setuju Agree	2.863.035.240 saham 2,863,035,240 shares	99,9996926% 99.9996926%
	Tidak Setuju Disagree	8.600 saham 8,600 shares	0,0003004% 0.0003004%
	Abstain Abstain	200 saham 200 shares	0,0000070% 0.0000070%
Keputusan Rapat Meeting Resolutions	Menyetujui Perubahan susunan anggota Direksi dan Dewan Komisaris Perseroan yaitu dengan: - Menerima baik pengunduran diri dari Wakil Komisaris Utama Perseroan, yaitu Bapak Setyo Wahono, terhitung sejak tanggal 20 Januari 2025 berdasarkan suratnya tanggal 20 Januari 2025. - Sehubungan dengan terpilihnya Bapak Setyo Wahono menjadi Kepala Daerah (Bupati) Bojonegoro berdasarkan Surat Keputusan Komisi Pemilihan Umum Kabupaten Bojonegoro Nomor 7 Tahun 2025 Tentang Penetapan Pasangan Calon Bupati dan Wakil Bupati Terpilih Kabupaten Bojonegoro Tahun 2024 dan berdasarkan Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah terdapat larangan bagi Kepala Daerah dan Wakil Kepala Daerah menjadi pengurus suatu perusahaan, baik milik swasta maupun milik negara/daerah. - Kepada yang bersangkutan Perseroan mengucapkan terima kasih atas tindakan pengawasan selama menjabat dan Perseroan memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>acquit et de charge</i>) atas pengawasan yang telah dijalankan selama tahun buku yang berakhir pada tanggal 31 Desember 2024 sejauh tindakan tersebut tercermin dalam Laporan Tahunan kecuali perbuatan penggelapan, penipuan dan tindakan pidana lainnya. - Mengesahkan berakhirnya masa jabatan seluruh anggota Direksi dan Dewan Komisaris Perseroan periode tahun 2022-2025, terhitung sejak diterima dan disetujuinya Laporan Tahunan Perseroan Tahun Buku 2024 termasuk di dalamnya Laporan Kegiatan Perseroan dan Laporan Pengawasan Dewan Komisaris selama Tahun Buku 2024.		



Mata Acara Kelima dan Keenam
The Fifth and Sixth Agenda

2. Menyetujui untuk mengangkat kembali beberapa anggota Direksi dan Dewan Komisaris Perseroan yang lama sekaligus dengan ini menetapkan dan mengesahkan susunan anggota Direksi dan Dewan Komisaris Perseroan yang baru, untuk jangka waktu terhitung sejak tanggal penutupan Rapat dan akan berakhir pada penutupan Rapat Umum Pemegang Saham Tahunan ketiga pada akhir 1 (satu) periode masa jabatan dimaksud, dengan ketentuan 1 (satu) periode masa jabatan anggota Dewan Komisaris dan Direksi adalah 3 (tiga) tahun, dengan memperhatikan peraturan perundang-undangan di bidang Pasar Modal dan dengan tidak mengurangi hak Rapat Umum Pemegang Saham untuk memberhentikan sewaktu-waktu sebelum masa jabatannya berakhir.

Sehingga dengan demikian, maka susunan Dewan Komisaris dan anggota Direksi Perseroan periode Tahun 2025 sampai dengan Tahun 2028, adalah sebagai berikut:

Dewan Komisaris:

Komisaris Utama	: Heyzer Harsono
Wakil Komisaris Utama	: Rasid Harsono
Wakil Komisaris Utama	: Ferryawan Utomo, Ir. MM.
Komisaris	: Michael W. P. Soeryadjaya
Komisaris	: Atiff Ibrahim Gill
Komisaris	: Nini Liemijanto
Komisaris Independen	: Sutanto
Komisaris Independen	: Robiyanto
Komisaris Independen	: Hans-Gerd Wienands-Adelsbach

Direksi:

Direktur Utama	: Rachmat Harsono, BSc., MBA.
Wakil Direktur Utama	: Imelda Mulyani Harsono, BA., MM., LL.M.
Wakil Direktur Utama	: Ir. Sigit Purwanto
Direktur	: Budi Susanto
Direktur	: Andy N. Purwohardono
Direktur	: Noni Muliarti

3. Memberikan kuasa dan wewenang kepada Direksi Perseroan baru, dengan hak substitusi, untuk menyatakan semua hasil keputusan Rapat tersebut di atas ke dalam Akta Notaris tersendiri dan melakukan segala tindakan yang diperlukan sehubungan dengan Perubahan Direksi dan Dewan Komisaris Perseroan tersebut sesuai dengan peraturan perundang-undangan yang berlaku termasuk memberitahukan perubahan Direksi dan Dewan Komisaris Perseroan tersebut kepada Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia.

1. Approved the changes in the Board of Directors and the Board of Commissioners by:

- a. Respectfully accepting the resignation of Mr. Setyo Wahono as the Vice President Commissioner effective on January 20, 2025, as stated in his resignation letter dated January 20, 2025.
 - In connection with the election of Mr. Setyo Wahono as the Regent of Bojonegoro, as stipulated in the Decree of the General Election Commission of Bojonegoro Regency No. 7/2025 on the Determination of the Elected Candidate Pair for Regent and Deputy Regent of Bojonegoro Regency for the 2024 Election and in accordance with Law No. 23/2014 on Regional Government, Regional Heads and Deputy Regional Heads are prohibited from holding positions as directors, commissioners, or other management roles in private or state/regionally owned companies.
 - The Company would like to thank him for the supervisory duties performed during his term of office and grant him a full release and discharge of responsibility (acquit et de charge) for the supervision carried out during the financial year ended December 31, 2024, to the extent that such actions are reflected in the Annual Report, except for acts of embezzlement, fraud, or other criminal acts.
- b. Ratifying the end of the terms of office of all members of the Company's Board of Directors and Board of Commissioners for the 2022-2025 period, effective upon the receipt and approval of the Company's Annual Report for the 2024 Financial Year, including the its Activity Report and the Board of Commissioners' Supervisory Report for the 2024 Financial Year.



Mata Acara Kelima dan Keenam
The Fifth and Sixth Agenda

2. Approving the continuation of service of several members of the Board of Directors and the Board of Commissioners and, accordingly, stipulated and ratified the new members of Board of Directors and the Board of Commissioners for a term commencing from the closing of the Meeting and ending at the close of the third Annual General Meeting of Shareholders following the end of respective term of office. The term of office for members of the Board of Directors and the Board of Commissioners is 3 years, in accordance with applicable capital market laws and regulations, and without prejudice to the right of the General Meeting of Shareholders to dismiss any member at any time before the expiration of such term.

Accordingly, the composition of the members of the Board of Directors and Board of Commissioners for the 2025-2028 period is as follows:

Board of Commissioners:

President Commissioner	: Heyzer Harsono
Vice President Commissioner	: Rasid Harsono
Vice President Commissioner	: Ferryawan Utomo, Ir. MM.
Commissioner	: Michael W. P. Soeryadjaya
Commissioner	: Atiff Ibrahim Gill
Commissioner	: Nini Liemijanto
Independent Commissioner	: Sutanto
Independent Commissioner	: Robiyanto
Independent Commissioner	: Hans-Gerd Wienands Adelsbac

Board of Directors

President Director	: Rachmat Harsono, BSc., MBA.
Vice President Director	: Imelda Mulyani Harsono, BA., MM., LL.M.
Vice President Director	: Ir. Sigit Purwanto
Director	: Budi Susanto
Director	: Andy N. Purwohardono
Director	: Noni Mulianti

3. Approving to grant power and authority to the new Board of Directors with substitution rights to declare in a separate Notary Deed and take all necessary actions in connection with the Change of the Board of Directors and the Board of Commissioners following the applicable laws and regulations including notifying the Change of the Board of Directors and Board of Commissioners to Ministry of Law and Human Rights of the Republic of Indonesia following applicable regulations.

Realisasi Keputusan Rapat
Realization of the Meeting
Resolutions

Telah Terealisasi
Fully realized



Mata Acara Ketujuh
The Seventh Agenda

Persetujuan atas penjaminan sebagian aset-aset Perusahaan (sepanjang diperlukan) untuk menjamin pinjaman-pinjaman yang akan diperoleh Perseroan dari lembaga keuangan atau perbankan.

The approval to pledge certain Company assets to the extent required, as collateral for financing facilities obtained from financial institutions or banks.

Jumlah Pemegang Saham yang mengajukan pertanyaan The number of Shareholders who raised questions	Nol Zero		
Pengambilan keputusan Decision-making	Dengan Pemungutan suara By voting		
Hasil Pemungutan Suara Voting Results	Setuju Agree	2.844.655.440 saham 2,844,655,440 shares	99,3577256% 99.3577256%
	Tidak Setuju Disagree	18.388.400 saham 18,388,400 shares	0,6422675% 0.6422675%
	Abstain Abstain	200 saham 200 shares	0,0000070% 0.0000070%
Keputusan Rapat Meeting Resolutions	- Menyetujui untuk menjaminkan lebih dari 50% maupun seluruh dari kekayaan bersih Perseroan dalam rangka mendapatkan pinjaman atas fasilitas yang akan diterima oleh Perseroan dari Bank, perusahaan modal ventura, perusahaan pembiayaan, atau perusahaan pembiayaan infrastruktur atau Masyarakat melalui penerbitan efek selain efek bersifat ekuitas melalui penawaran umum, yang demikian satu dan lain dengan memenuhi syarat-syarat dan ketentuan Ketentuan Pasar Modal dan peraturan perundang-undangan yang berlaku, khususnya Peraturan Pasar Modal, dan Persetujuan ini berlaku sampai dengan penyelenggaraan Rapat Umum Pemegang Saham Tahunan berikutnya; dan - Memberikan wewenang kepada Direksi untuk melakukan setiap dan segala tindakan yang diperlukan sehubungan dengan tindakan tersebut pada butir 1 di atas, dengan memperhatikan persetujuan Dewan Komisaris Perseroan, dengan memperhatikan syarat-syarat dan ketentuan-ketentuan Pasar Modal dan peraturan perundang-undangan yang berlaku khususnya Peraturan Pasar Modal. - Approved to pledge more than 50% or all of the Company's net assets to obtain loans or facilities that will be received by the Company from banks, venture capital companies, finance companies, infrastructure financing companies, or the public through the issuance of securities other than equity via public offerings, of which one and the other are to fulfil the terms and conditions of the capital market and the prevailing laws and regulations concerning the capital market regulations, and this approval is valid until the holding of the next Annual General Meeting of Shareholders; and - Granted the authority to the Board of Directors to undertake all necessary actions in connection with the matters referred to in point 1 above, subject to the approval of the Board of Commissioners, in compliance with applicable capital market regulations and other prevailing laws and regulations.		
Realisasi Keputusan Rapat Realization of the Meeting Resolutions	Telah Terealisasi Fully realized		



Mata Acara Kedelapan The Eight Agenda

Pengesahan atas Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan per 31 Desember 2024 atas Obligasi Berkelanjutan III Samator Indo Gas Tahap I 2023 dan Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I 2023.

Ratified the Report on the Realization of the Use of Proceeds from the Shelf Registration as of December 31, 2024 on the Shelf Registration III Samator Indo Gas Bonds Phase I of 2023 and the Shelf Registration III Samator Indo Gas Sukuk Ijarah Phase I of 2023.

Jumlah Pemegang Saham yang mengajukan pertanyaan The number of Shareholders who raised questions	Nol Zero
Pengambilan keputusan Decision-making	Mengingat mata acara kedelapan bersifat laporan, maka tidak dilakukan pengambilan keputusan. Given that the eight agenda item was for reporting purposes only, no decision was taken.
Keputusan Rapat Meeting Resolutions	Pengesahan atas Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan per 31 Desember 2024 atas Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 dan Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023. Approval of the Report on the Realization of the Use of Proceeds from the Shelf Registration as of December 31, 2024 concerning on the Shelf Registration III Samator Indo Gas Bonds Phase I of 2023 and the Shelf Registration III Samator Indo Gas Sukuk Ijarah Phase I of 2023.
Realisasi Keputusan Rapat Realization of the Meeting Resolutions	Telah Terealisasi Fully realized

Realisasi Keputusan RUPS Tahun Buku Sebelumnya

Realization of the GMS Resolutions for the Previous Financial Year

Keputusan Resolution	Realisasi Realization
Mata Acara Pertama The First Agenda	
- Menyetujui Laporan Tahunan Perseroan tahun buku 2023, termasuk di dalamnya Laporan Kegiatan Perseroan dan Laporan Pengawasan Dewan Komisaris selama tahun buku 2023. - Mengesahkan Laporan Keuangan Konsolidasian Perseroan untuk tahun buku 2023 yang telah diaudit oleh Kantor Akuntan Publik Purwantono, Sungkoro & Surja (EY Indonesia) dengan pendapat wajar tanpa pengecualian dalam semua hal yang material sebagaimana dinyatakan dalam Laporan Akuntan Publik No. 01294/2.1032/AU.1/04/1179-1/I/V/2024 yang diterbitkan pada tanggal 8 Mei 2024. - Memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>acquitt et de charge</i>) kepada setiap anggota Direksi dan Dewan Komisaris atas tindakan pengurusan dan pengawasan yang telah dijalankan selama tahun buku yang berakhir pada tanggal 31 Desember 2023 sejauh tindakan tersebut tercermin dalam Laporan Keuangan Konsolidasian Perseroan dan Entitas Anak untuk tahun buku 2023 dan tindakan tersebut bukan merupakan tindakan pidana.	Telah direalisasikan. Fully realized.
- Approved the 2023 Annual Report including the Report on the Company's Activities and the Supervisory Report of the Board of Commissioners during the 2023 financial year. - Ratified the Consolidated Financial Statements for the 2023 financial year that has been audited by Purwantono, Sungkoro & Surja (EY Indonesia) Public Accounting Firm, unqualified opinion, in all material respects as stated in the Report No. 01294/2.1032/AU.1/04/1179-1/I/V/2024 issued on May 8, 2024. - Providing full release and discharge (<i>acquitt et de charge</i>) to each member of the Board of Directors and Board of Commissioners for the management and supervisory actions during the 2023 financial year, as far as these actions are reflected in the Consolidated Financial Statements of the Company and Subsidiaries for the 2023 financial year and other actions are not a criminal act.	



Keputusan Resolution	Realisasi Realization
Mata Acara Kedua The Second Agenda	
Menyetujui Penetapan Penggunaan Laba Bersih Perseroan tahun buku 2023 sebagai berikut. - Sebesar Rp5 miliar ditetapkan untuk menambah cadangan guna memenuhi ketentuan Pasal 70 Undang-Undang Perseroan Terbatas No. 40 Tahun 2007 dan digunakan sesuai dengan ketentuan Pasal 23 Anggaran Dasar Perseroan. - Sebanyak Rp10,8-per saham atau total Rp33,1 miliar dibagikan sebagai dividen tunai untuk tahun buku 2023 kepada para Pemegang Saham yang memiliki hak untuk menerima dividen tunai. - Sisanya sebesar Rp127,3 miliar akan digunakan untuk menambah saldo laba (<i>retained earnings</i>) untuk mendukung pengembangan usaha Perseroan. Approved to determine the use of net profit for the 2023 financial year based on the following. - Rp5 billion is allocated to increase general reserves to comply with Article 70 of the Limited Liability Company Law No. 40 of 2007 and following the provisions of Article 23 of the Articles of Association. - Rp10.8 per share or a total of Rp33.1 billion were distributed as cash dividends for the 2023 financial year to Shareholders with the right to receive cash dividends. - The remaining Rp127.3 billion would increase retained earnings to support the Company's business development.	Telah direalisasikan. Fully realized
Mata Acara Ketiga The Third Agenda	
Menyetujui melimpahkan wewenang kepada Dewan Komisaris untuk menunjuk Kantor Akuntan Publik/Akuntan Publik untuk mengaudit Laporan Keuangan Perseroan tahun buku 2024 dan melimpahkan wewenang kepada Dewan Komisaris untuk menetapkan honorarium Akuntan Publik tersebut serta persyaratan lain untuk penunjukannya. Approved to authorize the Board of Commissioners to appoint a Public Accounting Firm/Public Accountant to audit the Financial Statements for the 2024 financial year and authorizing the Board of Commissioners to determine the honorarium of the Public Accountant as well as other requirements for their appointment.	Telah direalisasikan. Fully realized
Mata Acara Keempat The Fourth Agenda	
- Menyetujui melimpahkan kewenangan kepada Dewan Komisaris untuk menetapkan gaji, uang jasa, dan tunjangan anggota Direksi untuk tahun buku 2024; dan - Menyetujui memberi wewenang kepada Pemegang Saham Utama untuk honorarium dan tunjangan lain bagi Dewan Komisaris Perseroan untuk tahun buku 2024. 1. Approved to authorize the Board of Commissioners to determine the honorarium, service fee, and allowances for the Board of Directors for the 2024 financial year; and 2. Approved to authorize Major Shareholders to determine the honorarium and other allowances for the Board of Commissioners for the 2024 financial year.	Telah direalisasikan. Fully realized.
Mata Acara Kelima The Fifth Agenda	
- Menyetujui untuk menjaminkan lebih dari 50% maupun seluruh dari kekayaan bersih Perseroan dalam rangka mendapatkan pinjaman atas fasilitas yang akan diterima oleh Perseroan dari bank, perusahaan modal ventura, perusahaan pembiayaan, atau perusahaan pembiayaan infrastruktur atau masyarakat melalui penerbitan efek selain efek bersifat ekuitas melalui penawaran umum, yang demikian satu dan lain dengan memenuhi syarat-syarat dan ketentuan Pasar Modal dan peraturan perundang-undangan yang berlaku, khususnya Peraturan Pasar Modal, dan persetujuan ini berlaku sampai dengan penyelenggaraan RUPS berikutnya. - Memberikan wewenang kepada Direksi untuk melakukan setiap dan segala tindakan yang diperlukan sehubungan dengan tindakan tersebut pada butir 1 di atas, dengan memperhatikan persetujuan Dewan Komisaris Perseroan, dengan memperhatikan syarat-syarat dan ketentuan-ketentuan Pasar Modal dan peraturan perundang-undangan yang berlaku, khususnya peraturan Pasar Modal. 1. Approved to pledge more than 50% or all of the Company's net assets in order to obtain loans or facilities that would be received by the Company from banks, venture capital firms, financing companies, or infrastructure financing companies or the public through the issuance of securities other than equity through public offerings, of which one and the other are to fulfill the terms and conditions of the Capital Market Regulations and the prevailing laws and regulations concerning the Capital Market Regulations, and this approval was valid until the holding of the next GMS. 2. Approved to authorize the Board of Directors to take any and all necessary actions in connection with the actions referred to in point 1 above, taking into account the approval of the Board of Commissioners of the Company, the terms and conditions of the Capital Market and applicable laws and regulations concerning the Capital Market Regulations	Telah direalisasikan. Fully realized.



Keputusan Resolution	Realisasi Realization
Mata Acara Keenam The Sixth Agenda	
1. Menyetujui perubahan Anggaran Dasar Perseroan, yaitu Pasal 3 Maksud dan Tujuan dan Pasal 16 ayat 10 huruf C Tugas dan Wewenang Direksi sebagaimana telah dipaparkan, yaitu: a. Perubahan pada Pasal 3 Maksud dan Tujuan dengan menambahkan Klasifikasi Baku Lapangan Usaha Indonesia (KBLI) 43223 instalasi Minyak dan Gas; dan b. Merubah Pasal 16 ayat 10 huruf C Tugas dan Wewenang Direksi menjadi sebagai berikut. 10. Direksi terlebih dahulu harus mendapatkan persetujuan tertulis dari Dewan Komisaris dengan mengindahkan peraturan perundang-undangan yang berlaku dan Anggaran Dasar Perseroan, untuk: a. Meminjam atau menjaminkan uang atas nama Perseroan (tidak termasuk mengambil uang Perseroan di Bank) dengan nilai di atas Rp3.000.000.000,-; b. Mendirikan suatu usaha atau turut serta pada perusahaan lain, baik di dalam maupun di luar negeri; c. Membeli, menjual dengan cara lain melepaskan hak-hak atas harta tetap dan perusahaan atau membebaskan harta kekayaan Perseroan dengan nilai di atas Rp10.000.000.000,-; serta d. Mengikat Perseroan sebagai penjamin. 2. Menyetujui untuk menguraikan dan/atau menyatakan kembali seluruh Anggaran Dasar Perseroan secara lengkap 1 akta notaris, bersamaan dengan keputusan mata acara Rapat ini dan beberapa keputusan perubahan Anggaran Dasar yang telah disahkan pada rapat-rapat sebelumnya serta memberikan kuasa kepada Direksi Perseroan dengan hak substitusi untuk menghadap Pejabat Notaris yang berwenang guna menuangkan hasil Keputusan Rapat ini dalam suatu akta notaris tersendiri, termasuk melakukan Pemberitahuan, Pelaporan dan/atau meminta Persetujuan kepada Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dan Instansi yang berwenang lainnya sesuai dengan ketentuan yang berlaku tanpa terkecuali. 1. Approved the amendment to the Company's Article of Association namely Article 3 "Purpose and Objectives" and Article 16 paragraph 10 letter C "Duties and Authorities of the Board of Directors" as presented before, namely: a. Amendments to Article 3 Purpose and Objectives by adding the Standard Classification of the Indonesian Business Field (KBLI) 43223 Oil and Gas installations; and b. Amend Article 16 paragraph 10 letter C Duties and Authorities of the Board of Directors to become 10. The Board of Directors must first obtain written approval from the Board of Commissioners with due observance of the prevailing laws and regulations and the Articles of Association, to: a. Borrow or pledge money on behalf of the Company (exclude withdrawing the Company's money from Banks) with a value of more than Rp3,000,000,000.00; b. Establish a business or participate in another Company, both locally or abroad; c. Purchase, sell or otherwise disposal of rights to fixed assets and the Company or to charge the Company's assets with a value of more than Rp10,000,000,000.00; and d. Bind the Company as the guarantor. 2. Approved to elaborate and/or restate the entire Articles of Association of the Company in full in 1 Notarial deed, together with the resolutions of the agenda of this Meeting and several resolutions regarding the amendments to the Articles of Association that have been ratified at previous meetings and to authorize the Board of Directors with substitution rights to appear before an authorized Notary Officer to state the results of this Meeting Resolution in a separate Notarial deed, including making Notifications, Reporting and/or requesting Approval to the Ministry of Law and Human Rights of the Republic of Indonesia and other authorized Agencies in accordance with prevailing regulations without exception.	Telah direalisasikan. Fully realized.
Mata Acara Ketujuh The Seventh Agenda	
Pengesahan atas Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan per 31 Desember 2023, sebagai berikut. 1. Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022. 2. Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023. 3. Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023. Ratification of the Report on the Realization of the Use of Proceeds from Public Offering of Shelf-Registered as of December 31, 2023, as follows. 1. Shelf Registration Sukuk Ijarah II Aneka Gas Industri Phase V of 2022. 2. Shelf Registration Bonds III Samator Indo Gas Phase I of 2023. 3. Shelf Registration Sukuk Ijarah III Samator Indo Gas Phase I of 2023.	Telah direalisasikan. Fully realized.



Dewan Komisaris

The Board of Commissioners

Dewan Komisaris bertanggung jawab untuk untuk mengawasi dan memberikan nasihat kepada Direksi dalam mengelola Perseroan serta memastikan implementasi GCG di seluruh lapisan organisasi sesuai dengan ketentuan yang terdapat dalam Anggaran Dasar Perseroan dan perundang-undangan yang berlaku. Melalui pengawasan tersebut, Dewan Komisaris memastikan Direksi senantiasa bertindak dengan itikad baik untuk memaksimalkan nilai Perseroan bagi pemangku kepentingan, termasuk pemegang saham.

The Board of Commissioners is responsible for supervising the Board of Directors and providing recommendations in the management of the Company, as well as ensuring the GCG implementation across all levels of the organization, in accordance with the Company's Article of Association and applicable laws. Through the oversight function, the Board of Commissioners ensures that the Board of Directors acts in good faith to maximize the Company's value for stakeholders and shareholders.

Pedoman Kerja

Work Guidelines

Dalam melaksanakan tugas dan fungsinya, Dewan Komisaris memiliki acuan kerja yang termuat dalam Piagam Dewan Komisaris. Piagam Dewan Komisaris dievaluasi secara berkala dengan mengacu kepada peraturan perundang-undangan yang berlaku. Piagam Dewan Komisaris, terakhir kali diperbarui pada tanggal 27 Maret 2023, meliputi panduan dalam pelaksanaan tugas dan tanggung jawab serta wewenang Dewan Komisaris. Piagam Komisaris bertujuan untuk meningkatkan transparansi, akuntabilitas, dan pertanggungjawaban Dewan Komisaris dalam mengawasi Perseroan sejalan dengan prinsip-prinsip pengelolaan korporasi yang sehat, serta memberikan arahan bagi Dewan Komisaris dalam melaksanakan fungsi pengawasannya menurut Anggaran Dasar dan peraturan perundang-undangan yang berlaku.

In carrying out its duties and functions, the Board of Commissioners has a working reference set forth in the Board of Commissioners Charter (BOC Charter). The BOC Charter is periodically evaluated in reference to the prevailing laws and regulations. The Charter, last updated on March 27, 2023, includes guidelines for the implementation of the duties, responsibilities and authority of the Board of Commissioners. It has a purpose to increase the transparency, accountability and responsibility of the Board of Commissioners in supervising the Company in line with the principles of sound corporate management, as well as to provide direction for the Board of Commissioners in carrying out its supervisory functions in accordance with the Articles of Association and prevailing laws and regulations.

Piagam Dewan Komisaris mengatur hal-hal berikut.

1. Struktur Keanggotaan.
2. Masa Jabatan.
3. Persyaratan Umum.
4. Tugas, Tanggung Jawab dan Wewenang.
5. Rapat.
6. Pelaporan dan Pertanggungjawaban.
7. Lain-lain (Rangkap Jabatan, Kepemilikan Saham, Nilai, Jam Kerja, dan Kode Etik Bisnis).

The BOC Charter regulates the following matters:

1. Membership Structure.
2. Term of Office.
3. General Requirements.
4. Duties, Responsibilities, and Authorities.
5. Meetings.
6. Reporting and Accountability.
7. Others (Concurrent Position, Share Ownership, Value, Working Hours, and Business Code of Ethics).

Kriteria Penunjukan

Appointment Criteria

[ESG G-06]

Dewan Komisaris diangkat oleh RUPS berdasarkan kriteria yang ditetapkan dalam POJK 33/2014 dan Anggaran Dasar Perseroan Pasal 18 Ayat 5 sebagai berikut.

1. Mempunyai akhlak, moral, dan integritas yang baik.
2. Cakap melakukan perbuatan hukum.
3. Dalam 5 tahun sebelum pengangkatan dan selama menjabat:
 - a. Tidak pernah dinyatakan pailit;
 - b. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang dinyatakan bersalah menyebabkan suatu perusahaan dinyatakan pailit;

The Board of Commissioners is appointed by the GMS based on the criteria stipulated in the POJK 33/2014 and Article 18 Point 5 of the Articles of Association as follows.

1. Have good character, moral and integrity.
2. Competent in performing legal acts.
3. During 5 years prior to the appointment and tenure:
 - a. Has never been declared bankrupt;
 - b. Has never been a member of the Board of Directors and/or member of the Board of Commissioners who was declared guilty of causing a company bankruptcy;



- c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/atau yang berkaitan dengan sektor keuangan;
- d. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang selama menjabat:
 - 1) Pernah tidak menyelenggarakan RUPS tahunan;
 - 2) Pertanggungjawabannya sebagai anggota Direksi dan/atau anggota Dewan Komisaris pernah tidak diterima oleh RUPS atau pernah tidak memberikan pertanggungjawaban sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada RUPS.
 - 3) Pernah menyebabkan perusahaan yang memperoleh izin, persetujuan, atau pendaftaran dari OJK tidak memenuhi kewajiban menyampaikan laporan tahunan dan/atau laporan keuangan kepada OJK.
4. Memiliki komitmen untuk mematuhi peraturan perundang-undangan;
5. Memiliki pengetahuan dan/atau keahlian dibidang yang dibutuhkan Perusahaan; dan
6. Memenuhi persyaratan lainnya sebagaimana ditentukan dalam Undang-Undang Perseroan Terbatas, Peraturan Pasar Modal dan Peraturan Perundang-Undangan lainnya yang berlaku.

- c. Has never been convicted of a criminal offense that is detrimental to the country's financial lost and/or related to the financial sector;
- d. Has never been a member of the Board of Directors and/or a member of the Board of Commissioners, who/whose during the tenure:
 - 1) Did ever not hold an Annual GMS;
 - 2) Their accountability as members of the Board of Directors and/or Board of Commissioners has not been rejected by the GMS or they have failed to provide accountability as members of the Board of Directors and/or Board of Commissioners to the GMS.
 - 3) Ever caused a company, which has obtained licenses, approval, or registration issued by the FSA, to fail to fulfill its obligation to submit Annual Reports and/or Financial Reports to the FSA.
4. Commits to comply with prevailing laws and regulations;
5. Has knowledge and/or expertise in the fields required by the Company; and
6. Fulfil other requirements as stipulated under the Law on Limited Liability Companies, Capital Market Regulations, and other applicable laws and regulations.

Kebijakan Rangkap Jabatan Policy on Concurrent Position

Rangkap jabatan Dewan Komisaris diatur secara tegas dalam *Board Manual*, sebagai berikut.

1. Anggota Dewan Komisaris dapat merangkap Jabatan sebagai:
 - a. Anggota Direksi paling banyak pada 2 Emiten atau Perusahaan Publik lain; dan
 - b. Anggota Dewan Komisaris paling banyak pada 2 Emiten atau Perusahaan Publik lain.
2. Dalam hal anggota Dewan Komisaris tidak merangkap jabatan sebagai anggota Direksi, anggota Dewan Komisaris yang bersangkutan dapat merangkap jabatan sebagai anggota Dewan Komisaris paling banyak pada 4 Emiten atau Perusahaan Publik lain.

Anggota Dewan Komisaris dapat merangkap sebagai anggota komite paling banyak pada 5 komite di Emiten atau Perusahaan Publik di mana yang bersangkutan juga menjabat sebagai anggota Direksi atau anggota Dewan Komisaris.

The concurrent positions of the Board of Commissioners are explicitly regulated in the Board Manual, as follows.

1. Members of the Board of Commissioners may concurrently serve as:
 - a. Member of the Board of Directors at most in 2 other Issuers or Public Companies; and
 - b. Member of the Board of Commissioners at a maximum of 2 other Issuers or Public Companies.
2. In the event that a member of the Board of Commission does not concurrently serve as a member of the Board of Directors, the relevant member of the Board of Commissioners may concurrently serve as a member of the Board of Commissioners in a maximum of 4 other Issuers or Public Companies.

Members of the Board of Commissioners may concurrently serve as a member of a committee at a maximum of 5 committees in the Issuer or Public Company where he/she also serves as a member of the Board of Directors or a member of the Board of Commissioner.

Masa Jabatan Term of Office

Anggota Dewan Komisaris diangkat melalui RUPS untuk jangka waktu tertentu yaitu paling lama 3 (tiga) tahun untuk 1 (satu) periode masa jabatan, terhitung sejak ditetapkan oleh RUPS dan berakhir pada penutupan RUPST tahun ketiga, dengan tidak mengurangi hak RUPS untuk dapat memberhentikan para anggota Dewan Komisaris

Members of the Board of Commissioners are appointed through the GMS for a specified term of office of up to 3 years for 1 term, commencing on the date of appointment by the GMS and ending at the close of the third AGMS, without prejudice to the right of the GMS to dismiss any member of the Board of Commissioners



sebelum masa jabatannya berakhir. Setelah masa jabatannya berakhir, anggota Dewan Komisaris dapat diangkat kembali oleh RUPS. Ketentuan ini juga berlaku untuk Komisaris Independen yang diangkat sesuai keputusan RUPS.

Mengacu pada Pasal 18 Ayat 18 Anggaran Dasar Perseroan, jabatan Dewan Komisaris berakhir apabila anggota Dewan Komisaris tersebut:

1. Meninggal dunia;
2. Ditaruh di bawah pengampunan berdasarkan suatu putusan pengadilan;
3. Tidak lagi memenuhi persyaratan perundang-undangan yang berlaku, dengan memperhatikan peraturan di bidang pasar modal

Informasi mengenai rangkap jabatan yang dimiliki masing-masing Dewan Komisaris pada tahun 2025 telah disajikan pada Profil Dewan Komisaris bab Profil Perusahaan Laporan ini.

before the term expires. Upon the expiry of their term, members of the Board of Commissioners may be renominated by the GMS. This provision applies equally to Independent Commissioners appointed following the GMS resolution.

Referring to Article 18 Point 18 of the Articles of Association, the term of a member of the Board of Commissioners shall end if the member:

1. Passed away;
2. Is placed under guardianship pursuant to a court decision;
3. No longer meets the requirements under applicable laws and regulations, taking into account capital market regulations.

Information on concurrent positions held by each member of the Board of Commissioners in 2025 is disclosed in the Board of Commissioners Profile section of the Company Profile chapter of this Report.

Komposisi

Composition

[GRI 2-11] [ESG G-01]

Komposisi dan jumlah anggota Dewan Komisaris ditetapkan oleh RUPS dengan memperhatikan visi, misi, dan rencana strategis Perseroan untuk memungkinkan pengambilan keputusan yang efektif, tepat dan cepat, serta dapat bertindak secara independen.

Berdasarkan Anggaran Dasar Perseroan dan Piagam Dewan Komisaris, komposisi dan susunan anggota Dewan Komisaris terdiri dari paling sedikit 3 (tiga) orang anggota, yang terdiri dari 1 (satu) orang Komisaris Utama, paling sedikit 1 (satu) orang Wakil Komisaris Utama dan 1 (satu) orang Komisaris atau lebih. Dari keseluruhan Dewan Komisaris diantaranya harus terdapat Komisaris Independen, yang wajib terdiri paling sedikit 30% dari jumlah seluruh anggota Dewan Komisaris.

Pada tahun 2025, terdapat perubahan komposisi Dewan Komisaris berdasarkan keputusan Rapat Umum Pemegang Saham tanggal 13 Juni 2025. Dengan demikian, komposisi Dewan Komisaris Perseroan per tanggal 31 Desember 2025 sebagai berikut:

The GMS determines the composition and number of members of the Board of Commissioners, considering the Company's vision, mission, and strategic plans to enable them to arrive at effective, proper, and speedy decision-making, as well as act independently.

Based on the Articles of Association and the BOC Charter, the composition of the Board of Commissioners consists of at least 3 members, consisting of 1 President Commissioner, at least 1 Vice President Commissioner and 1 Commissioner or more. Of the entire Board of Commissioners, there must be an Independent Commissioner, which must comprise at least 30% of the total number of members of the Board of Commissioners.

In 2025, the composition of the Board of Commissioners was revised following the resolution of the General Meeting of Shareholders held on June 13, 2025. Accordingly, the composition of the Company's Board of Commissioners as of December 31, 2025, is as follows:

Nama Name	Jabatan Position	Masa Jabatan Term of Office	Periode Jabatan Assignment Period	Dasar Pengangkatan Basis of Appointment
Heyzer Harsono	Komisaris Utama President Commissioner	2025-2028	Periode kedua Second term	Akta No. 29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Rasid Harsono	Wakil Komisaris Utama Vice President Commissioner	2025-2028	Periode keenam Sixth term	Akta No. 29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Ferryawan Utomo	Wakil Komisaris Utama Vice President Commissioner	2025-2028	Periode pertama First term	Akta No. 29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Michael W. P. Soeryadjaya	Komisaris Commissioner	2025-2028	Periode kedua Second term	Akta No. 29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Atiff Ibrahim Gill	Komisaris Commissioner	2025-2028	Periode kedua Second term	Akta No. 29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025



Nama Name	Jabatan Position	Masa Jabatan Term of Office	Periode Jabatan Assignment Period	Dasar Pengangkatan Basis of Appointment
Nini Liemijanto	Komisaris Commissioner	2025-2028	Periode pertama First term	Akta No. 29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Sutanto	Komisaris Independen Independent Commissioner	2025-2028	Periode kedua Second term	Akta No. 29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Robiyanto	Komisaris Independen Independent Commissioner	2025-2028	Periode kedua Second term	Akta No.29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Hans-Gerd Wienands- Adelsbach	Komisaris Independen Independent Commissioner	2025-2028	Periode kedua Second term	Akta No.29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025

Tugas dan Tanggung Jawab Duties and Responsibilities

Dewan Komisaris mendampingi Direksi untuk memastikan bahwa pengelolaan Perseroan mematuhi prinsip dan praktik praktik terbaik GCG.

The Board of Commissioners accompanies the Board of Directors to ensure that the Company's management is conducted in accordance with the GCG principles and best practices.

Selain tindakan yang diwajibkan peraturan perundang-undangan, Anggaran Dasar, dan keputusan RUPS, Dewan Komisaris menetapkan bahwa pertimbangan, pengakuan, dan persetujuan mengenai hal-hal di bawah ini merupakan kewenangan, tugas, dan tanggung jawab Dewan Komisaris, antara lain:

In addition to the authorities mandated under prevailing laws and regulations, the Articles of Association, and GMS resolutions, the Board of Commissioners has the authority, duties and responsibilities to review, consider, and approve the following matters:

1. Kebijakan, strategi bisnis, rencana bisnis, dan anggaran tahunan Perusahaan;
2. Kinerja bulanan dan triwulanan dan operasional Perusahaan yang dibandingkan dengan rencana, anggaran, dan prospek bisnis tahun anggaran tersebut.
3. Investasi Perusahaan dalam suatu proyek dengan nilai tertentu;
4. Transaksi atau tindakan yang secara material mempengaruhi status keuangan, kewajiban, strategi bisnis, dan reputasi Perusahaan.
5. Memasuki suatu perjanjian yang tidak berkaitan dengan bisnis biasa Perusahaan dan segala kontrak yang berkaitan dengan bisnis normal Perusahaan namun bersifat material
6. Pembelian dan pelepasan aset, akuisisi bisnis dan partisipasi dalam usaha patungan yang tidak bertentangan dengan ketentuan dan peraturan
7. Bagian transaksi antara Perusahaan, induk usaha, anak usaha, perusahaan terkait, dan individu terkait sesuai peraturan pasar modal.
8. Pinjaman bersih yang melebihi jumlah maksimum yang sudah ditentukan dalam anggaran atau melebihi perkiraan tahunan
9. Perubahan dalam kebijakan dan praktik dengan implikasi material terhadap akuntansi, pengelolaan risiko, dan cadangan keuangan
10. Perubahan signifikan terkait sistem pengendalian keuangan dan manajemen.
11. Penetapan dan peninjauan atas pelimpahan wewenang kepada eksekutif dan anak perusahaan
12. Calon anggota Direksi dan/atau Dewan Komisaris, anggota Komite dengan pelaksanaan yang mengacu pada Anggaran Dasar dan peraturan perundang-undangan yang berlaku.

1. Policies, business strategies, business plans and the Company's annual budget;
2. The Company's monthly and quarterly performances and operations compared with plans, budgets, and business prospects for the relevant fiscal year.
3. The Company's investment in a project with a certain value;
4. Transactions or actions that may materially affect the Company's financial status, liabilities, business strategy, or reputation;
5. Entering into an agreement outside the Company's ordinary course of business, as well as material contracts within the ordinary course of business.
6. The purchase and disposal of assets, business acquisitions, and participation in joint ventures that do not conflict with provisions and regulations.
7. Transactions between the Company and its parent company, subsidiaries, affiliated companies, and related parties in accordance with capital market regulations.
8. Net borrowings exceeding the limits approved in the budget or annual projections.
9. Changes in policies and practices with material implications for accounting treatment, risk management, and financial reserves.
10. Significant changes to the Company's financial control and management systems.
11. The determination and review of the delegation of authority to executives and subsidiaries.
12. Prospective candidates for members of the Board of Directors, the Board of Commissioners, and committees, in accordance with the Articles of Association and applicable laws and regulations.



13. Rekomendasi atas anggaran kenaikan gaji, dan bonus atau formula bonus atau formula penyesuaian paket remunerasi tahunan anggota Dewan dan komite, eksekutif, dan karyawan.

13. Recommendations on salary increase budgets, as well as bonuses, bonus formulas, or adjustment mechanisms for the annual remuneration packages of Board members, committee members, executives, and employees.

Dalam melaksanakan tugasnya, setiap anggota Dewan Komisaris harus:

1. Mematuhi Anggaran Dasar Perseroan, Peraturan Perundangan serta keputusan RUPS dan bertindak dan bersikap profesional, efisien, transparan, menjaga kemandirian, akuntabel, bertanggungjawab dan kewajaran.
2. Bertindak untuk kepentingan Perseroan dan sesuai dengan maksud dan tujuan Perusahaan serta tidak dimaksudkan untuk kepentingan pihak dan golongan tertentu.
3. Bertindak baik, penuh kehati-hatian, bertanggung jawab dalam menjalankan tugas pengawasan dan pemberian nasihat kepada Direksi untuk kepentingan Perseroan dan sesuai dengan maksud dan tujuan Perseroan.
4. Menjaga kerahasiaan data dan/atau informasi Perseroan.

In carrying out their duties, each member of the Board of Commissioners must:

1. Comply with the Articles of Association, Legislation, and GMS resolutions and act and behave professionally, efficiently, transparently, maintaining independence, accountability, responsibility, and fairness.
2. Act in the interests of the Company and per its purposes and objectives. The act is not intended for the interests of certain parties and groups.
3. In good faith, full of prudence, responsible for carrying out supervisory duties and providing advice to the Board of Directors for the benefit of the Company and per the purposes and objectives of the Company.
4. Maintain the confidentiality of the Company's data and/or information.

Berdasarkan kontrak manajemen, lingkup tugas dan tanggung jawab setiap anggota Dewan Komisaris sebagai berikut:

Based on the management contract, the scope of duties and responsibilities of each Board of Commissioners member are defined as follows:

Nama & Jabatan Name & Position	Tugas dan Tanggung Jawab Duties and Responsibilities
Heyzer Harsono Komisaris Utama President Commissioner	1. Melakukan pemanggilan Rapat Dewan Komisaris secara tertulis yang disampaikan kepada seluruh anggota Dewan Komisaris dengan mencantumkan acara, tanggal, waktu dan tempat rapat; 2. Memimpin Rapat Dewan Komisaris; dan 3. Menelaah laporan-laporan dan usulan yang diterima dari anggota Dewan Komisaris lainnya maupun dari komite-komite di bawah Dewan Komisaris.
Rasid Harsono Wakil Komisaris Utama Vice President Commissioner	1. Convening the Board of Commissioners Meetings with an invitation to be submitted to all members of the Board of Commissioners stating the agenda, date, time, and place of the meetings; 2. Chairing the Board of Commissioners Meetings; and 3. Reviewing the reports and proposals received from fellow members of the Board of Commissioners and the committees under the Board of Commissioners.
Ferryawan Utomo Wakil Komisaris Utama Vice President Commissioner	1. Menelaah dan melakukan pengawasan terkait rencana bisnis yang disampaikan oleh Direksi, baik jangka pendek, jangka menengah dan jangka panjang termasuk pengembangan usaha Perseroan; 2. Menelaah dan melakukan pengawasan terkait pengembangan usaha dan kegiatan operasional logistik yang dijalankan oleh Direksi Perseroan.
Michael W. P. Soeryadjaya Komisaris Commissioner	1. Reviewing and supervising the business plans submitted by the Board of Directors, both short-term, medium-term, and long term, including the Company's business development; and 2. Reviewing and conducting supervision related to business development and logistic operational activities undertaken by the Company's Board of Directors.
Atiff Ibrahim Gill Komisaris Commissioner	1. Melakukan koordinasi lintas sektoral dan hubungan antar lembaga untuk kepentingan Perseroan; 2. Melaksanakan upaya, kegiatan, dan pekerjaan lainnya untuk kepentingan Perseroan sepanjang tidak bertentangan dengan ketentuan peraturan perundangan, peraturan Perseroan, Anggaran Dasar, dan atau Keputusan RUPS; dan
Nini Liemijanto Komisaris Commissioner	3. Melaporkan kepada Komisaris Utama Perseroan mengenai upaya, pekerjaan, dan kegiatannya. 1. Coordinating cross-sectoral and inter-agency relations for the Company's benefits; 2. Carrying out efforts, activities, and other work for the Company's benefit as long as it does not conflict with the provisions of laws and regulations, Company regulations, Articles of Association, and/or GMS Decisions; and 3. Reporting to the President Commissioner of the Company about its efforts, work, and activities.



Nama & Jabatan Name & Position	Tugas dan Tanggung Jawab Duties and Responsibilities
Sutanto Komisaris Independen Independent Commissioner	1. Menelaah dan melakukan pengawasan terhadap pengelolaan keuangan Perseroan dan anak-anak Perseroan;
Robiyanto Komisaris Independen Independent Commissioner	2. Menelaah dan melakukan pengawasan terhadap penyusunan laporan keuangan Perseroan;
Hans-Gerd Wienands- Adelsbach Komisaris Independen Independent Commissioner	3. Menelaah hasil-hasil diskusi dari Komite Audit dengan Direksi, Internal Audit dan Auditor Independen yang selanjutnya dibahas dalam Rapat Dewan Komisaris.
	1. Reviewing and supervising the financial management of the Company and its subsidiaries;
	2. Reviewing and supervising the preparation of the Company's Financial Statements;
	3. Reviewing the results of discussions from the Audit Committee with the Board of Directors, Internal Audit, and external Auditors, which will then be further discussed at the Board of Commissioners Meetings.

Hak dan Wewenang Rights and Authorities

Dalam melaksanakan tugas pokoknya, Dewan Komisaris berwenang untuk:

1. Memasuki bangunan dan halaman atau tempat lain yang dipergunakan atau yang dikuasai oleh Perseroan
2. Memeriksa semua pembukuan, surat dan alat bukti lain, memeriksa dan mencocokkan keadaan uang kas dan lain-lain serta berhak untuk mengetahui segala Tindakan yang telah dijalankan oleh Direksi
3. Meminta penjelasan kepada Direksi tentang segala hal yang ditanyakan terkait kegiatan usaha dan pengelolaan usaha
4. Memberhentikan sementara anggota Direksi dengan menyebutkan alasannya.
5. Melakukan Tindakan pengurusan Emiten atau Perusahaan Publik dalam keadaan tertentu untuk jangka waktu tertentu sesuai dengan Anggaran Dasar Perseroan.

In carrying out its primary duties, the Board of Commissioners is authorized to:

1. Enter buildings, premises, or other locations utilized or controlled by the Company.
2. Examine all books, records, correspondence, and other supporting documents, verify and reconcile cash balances and other assets, and obtain information regarding any actions undertaken by the Board of Directors.
3. Request clarification from the Board of Directors on any matters relating to the Company's business activities and management.
4. Temporarily suspend a member of the Board of Directors, stating the grounds for such suspension.
5. Undertake the management of the Issuer or Public Company under certain circumstances and for a specified period of time in accordance with the Company's Articles of Association.

Keputusan yang Perlu Mendapat Persetujuan Dewan Komisaris Decisions Requiring Approval of the Board of Commissioners

Keputusan yang memerlukan persetujuan Dewan Komisaris meliputi:

1. Rancangan Rencana Kerja dan Anggaran Perusahaan (RKAP);
2. Rencana RUPS Tahun Buku 2024 yang diselenggarakan pada tanggal 13 Juni 2025; serta
3. Key Performance Indicator (KPI) Perseroan.

The following decisions require prior approval from the Board of Commissioners:

1. The proposed Annual Work Plan and Budget (RKAP);
2. The plan for the AGMS for 2024 Financial Year held on June 13, 2025; and
3. The Company's Key Performance Indicators (KPI).

Komisaris Independen Independent Commissioner

Komisaris Independen merupakan anggota Dewan Komisaris yang tidak memiliki hubungan keuangan, kepengurusan, kepemilikan saham dan/atau hubungan keluarga dengan anggota Dewan Komisaris, anggota Direksi, dan/atau Pemegang Saham Pengendali atau dengan Perseroan yang mungkin menghalangi atau

Independent Commissioner is a member of the Board of Commissioners who has no financial, management, share ownership, and or familial relationship with other members of the Board of Commissioners, members of the Board of Directors, and or Controlling Shareholders, nor with the Company, that could



menghambat posisinya untuk bertindak independen sesuai dengan prinsip-prinsip GCG. Komisaris Independen berperan penting menjaga objektivitas dalam pengambilan keputusan dan mewakili kepentingan Pemegang Saham Minoritas.

Hingga akhir tahun 2025, Perseroan memiliki 3 (tiga) orang Komisaris Independen dari 9 (sembilan) orang anggota Dewan Komisaris atau 33,3%, sesuai dengan ketentuan POJK 33/2014 yang mengharuskan jumlah Komisaris Independen sekurang-kurangnya 30% dari total anggota.

compromise the ability to act independently in accordance with GCG principles. Independent Commissioners play an important role in safeguarding objectivity in decision-making and representing the interests of minority shareholders.

As of the end of 2025, the Company had 3 (three) Independent Commissioners out of a total of 9 (nine) members of the Board of Commissioners, representing 33.3% of the Board's composition. This composition is in compliance with POJK 33/2014, which requires Independent Commissioners to constitute at least 30% of the total members of the Board of Commissioners.

Kriteria Pengangkatan Komisaris Independen

Criteria for the Appointment of Independent Commissioner

Kriteria penentuan Komisaris Independen dilakukan berdasarkan persyaratan dalam POJK tersebut serta berdasarkan Piagam Dewan Komisaris. Perseroan juga menetapkan setidaknya satu Komisaris Independen memiliki latar belakang akuntansi atau keuangan.

The Company determines Independent Commissioners based on the requirements set out in the relevant POJK and the Board of Commissioners Charter. The Company also ensures that at least one Independent Commissioner has an accounting or financial background.

Selain itu, bagi anggota Komisaris Independen, persyaratan lain yang harus dipenuhi selain persyaratan diatas adalah sebagai berikut:

In addition, Independent Commissioners are required to fulfill the following criteria, in addition to the requirements mentioned above:

Kriteria Komisaris Independen Independent Commissioner Criteria	Sutanto	Robiyanto	Hans-Gerd Wienands- Adelsbach
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 Perseroan pada periode berikutnya. Is not a person who has worked for or has had the authority and responsibility over planning, directing, controlling or supervising activities of the Company within the 6 month period prior to the proposed appointment, except in the case of reappointment of an Independent Commissioner of the Company for the next period.	✓	✓	✓
Tidak mempunyai saham baik langsung maupun tidak langsung pada Perseroan. Does not have any shareholding in the Company, either directly or indirectly.	✓	✓	✓
Tidak mempunyai hubungan afiliasi dengan emiten atau perusahaan publik, anggota Dewan Komisaris, anggota Direksi, atau pemegang saham utama Perseroan. Does not have any affiliation with the Company, any member of the Board of Commissioners, any member of the Board of Directors or any principal shareholder of the Company.	✓	✓	✓
Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan. Does not have any business relationship, directly or indirectly, related to the Company's business activities.	✓	✓	✓



Pernyataan Independensi Komisaris Independen Independence Statement of Independent Commissioner

Seluruh Komisaris Independen menyampaikan pernyataan independensi pada saat pengangkatannya berlaku efektif. Sesuai dengan POJK 33/2014, Komisaris Independen yang diangkat kembali setelah menjabat lebih dari 2 periode juga akan menyampaikan pernyataan Independensi. Pernyataan Independensi Komisaris Independen PT Samator Indo Gas Tbk telah ditandatangani oleh seluruh anggota Komisaris Independen pada 12 Juni 2025.

All Independent Commissioners submit a statement of independence upon the effectiveness of their appointment. In accordance with POJK 33/2014, any Independent Commissioner who is reappointed after serving more than two consecutive terms is also required to submit a statement of independence. The Statements of Independence of the Independent Commissioners of PT Samator Indo Gas Tbk were signed by all Independent Commissioners on June 12, 2025.

Rapat Dewan Komisaris Board of Commissioners' Meeting

[ESG G-02]

Sesuai dengan Anggaran Dasar Perseroan dan mengacu pada ketentuan POJK 33/2014, Dewan Komisaris wajib mengadakan rapat secara berkala sekurang-kurangnya 1 (satu) kali dalam 2 (dua) bulan. Selain rapat Dewan Komisaris, Dewan Komisaris dan Direksi wajib juga wajib mengadakan rapat gabungan secara berkala paling sedikit 1 (satu) kali dalam setiap 4 (empat) bulan.

Kebijakan Rapat Dewan Komisaris diatur dalam Piagam Dewan Komisaris. Materi rapat yang telah dijadwalkan dibagikan sebelum hari dimana rapat diselenggarakan. Anggota Dewan Komisaris yang berhalangan menghadiri rapat hanya dapat diwakili oleh satu anggota Dewan Komisaris lainnya.

Rapat Dewan Komisaris dianggap sah dan mengikat untuk membuat keputusan jika dihadiri lebih dari 2/3 (dua per tiga) dari jumlah anggota Direksi yang hadir atau diwakilkan dalam Rapat. Keputusan rapat Dewan Komisaris dibuat berdasarkan musyawarah untuk mufakat, dan jika tidak tercapai keputusan berdasarkan musyawarah maka keputusan diambil berdasarkan suara mayoritas.

Risalah rapat Dewan Komisaris antara Dewan Komisaris dan Direksi ditandatangani oleh seluruh anggota yang hadir dan didokumentasikan oleh Departemen Sekretaris Perusahaan.

Pada tahun 2025, Rapat Dewan Komisaris membahas dan memutuskan hal-hal bersifat strategis yang membutuhkan arahan dan nasihat Dewan Komisaris sesuai dengan tugas dan tanggung jawabnya. Selama tahun 2025, Dewan Komisaris telah menyelenggarakan 6 (enam) kali rapat Dewan Komisaris dan 3 (tiga) kali rapat gabungan Dewan Komisaris dan Dewan Direksi, dengan tingkat kehadiran dan agenda sebagai berikut:

In accordance with the Company's Articles of Association and with reference to POJK 33/2014, the Board of Commissioners convenes meetings on a regular basis at least once every 2 (two) months. In addition to the Board of Commissioners' meetings, the Board of Commissioners and the Board of Directors also convene joint meetings at least once every four months.

The policy governing Board of Commissioners' meetings is stipulated in the Board of Commissioners Charter. Meeting materials are distributed prior to the date on which the meeting is held. A member of the Board of Commissioners who is unable to attend a meeting may grant representation to only one other member of the Board of Commissioners.

A meeting of the Board of Commissioners constitutes a valid quorum and is entitled to adopt binding resolutions if attended by more than 2/3 (two-thirds) of the total members of the Board of Commissioners, either in person or by representation. Resolutions are adopted based on deliberation for consensus. In the absence of consensus, resolutions are adopted by majority vote.

Minutes of meetings of the Board of Commissioners, including joint meetings with the Board of Directors, are signed by all members present and documented by the Corporate Secretary Department.

In 2025, the Board of Commissioners' meetings addressed and resolved strategic matters requiring the Board's direction and advice in line with its duties and responsibilities. During the year, the Board of Commissioners convened 6 (six) Board of Commissioners' meetings and 3 (three) joint meetings with the Board of Directors. The attendance rate and meeting agenda are presented as follows:



Tabel Rapat Dewan Komisaris **Table of the Board of Commissioners' Meeting**

Nama Name	Jabatan Position	Jumlah Rapat Number of Meeting	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Level (%)
Heyzer Harsono	Komisaris Utama President Commissioner	6	6	100
Rasid Harsono	Wakil Komisaris Utama Vice President Commissioner	6	6	100
Ferryawan Utomo *)	Wakil Komisaris Utama Vice President Commissioner	4	4	100
Michael W. P. Soeryadjaya	Komisaris Commissioner	6	3	50
Atiff Ibrahim Gill	Komisaris Commissioner	6	6	100
Nini Liemijanto *)	Komisaris Commissioner	4	4	100
Sutanto	Komisaris Independen Independent Commissioner	6	3	50
Robiyanto	Komisaris Independen Independent Commissioner	6	6	100
Hans-Gerd Wienands-Adelsbach	Komisaris Independen Independent Commissioner	6	6	100

*) Pada tanggal 13 Juni 2025, Bapak Ferryawan Utomo dan Ibu Nini Liemijanto diangkat masing-masing sebagai Wakil Komisaris Utama dan Komisaris Perseroan berdasarkan Keputusan RUPST. Jumlah dan persentase kehadiran beliau dihitung berdasarkan jumlah Rapat saat menjabat sebagai Komisaris.

*) On June 13, 2025, Mr. Ferryawan Utomo and Ms. Nini Liemijanto were appointed as Vice President Commissioner and Commissioner of the Company, respectively, pursuant to the resolution of the AGMS. Their attendance number and percentage are calculated based on the total number of meetings held during their respective terms of office as members of the Board of Commissioners.

Tabel Agenda Rapat Dewan Komisaris **Table of the Board of Commissioners' Meeting Agenda**

Tanggal Date	Agenda Rapat Meeting Agenda
18 Maret 2025 March 18, 2025	- Pembahasan Evaluasi Kinerja Perusahaan Tahun 2024. - Tinjauan temuan sementara hasil audit eksternal - Discussion on the Evaluation of the Company's Performance for Financial Year 2024. - Review of preliminary findings from the external audit.
15 April 2025 April 15, 2025	- Pembahasan Evaluasi Kinerja Perusahaan Kuartal I Tahun 2025. - Pembahasan Evaluasi Rencana Korporasi dan Rencana Strategis Perusahaan untuk Kuartal II 2025, serta persetujuan Dewan Komisaris untuk rencana tersebut. - Discussion on the Evaluation of the Company's Performance for the First Quarter of 2025. - Discussion on the Evaluation of the Corporate Plan and the Company's Strategic Plan for the Second Quarter of 2025, including the Board of Commissioners' approval of the plan.
28 Juli 2025 July 28, 2025	- Pembahasan Evaluasi Kinerja Perusahaan Kuartal II Tahun 2025. - Pembahasan Evaluasi Rencana Korporasi dan Rencana Strategis Perusahaan untuk Kuartal III 2025, serta persetujuan Dewan Komisaris untuk rencana tersebut. - Discussion on the Evaluation of the Company's Performance for the Second Quarter of 2025. - Discussion on the Evaluation of the Corporate Plan and the Company's Strategic Plan for the Third Quarter of 2025, including the Board of Commissioners' approval of the plan.



Tanggal Date	Agenda Rapat Meeting Agenda
26 Agustus 2025 August 26, 2025	- Pembahasan Nominasi dan Remunerasi Dewan Direksi. - Evaluasi kebijakan perusahaan dan tata kelola (GCG). - Discussion on the Nomination and Remuneration of the Board of Directors. - Evaluation of Company policies and corporate governance (GCG).
27 Oktober 2025 October 27, 2025	- Pembahasan Evaluasi Kinerja Perusahaan Kuartal III Tahun 2025. - Pembahasan Evaluasi Rencana Korporasi dan Rencana Strategis Perusahaan untuk Kuartal IV 2025, serta persetujuan Dewan Komisaris untuk rencana tersebut. - Discussion on the Evaluation of the Company's Performance for the Third Quarter of 2025. - Discussion on the Evaluation of the Corporate Plan and the Company's Strategic Plan for the Fourth Quarter of 2025, including the Board of Commissioners' approval of the plan.
12 Desember 2025 December 12, 2025	- Pembahasan Evaluasi Rencana Korporasi dan Rencana Strategis Perseroan untuk tahun 2026 serta persetujuan Dewan Komisaris untuk rencana tersebut. - Discussion on the Evaluation of the Corporate Plan and the Company's Strategic Plan for 2026, including the Board of Commissioners' approval of the plan.

Rapat Gabungan Dewan Komisaris dan Direksi

Joint Meetings of the Board of Commissioners and the Board of Directors

[GRI 2-26]

Mengacu pada ketentuan POJK 33/2014 dan Pedoman Direksi Perseroan, Dewan Komisaris dan Direksi wajib mengadakan rapat gabungan secara berkala paling sedikit 1 (satu) kali dalam setiap 4 (empat) bulan. Selama tahun 2025, Direksi telah menyelenggarakan sebanyak 3 (tiga) kali rapat gabungan bersama Dewan Komisaris dengan tingkat kehadiran sebagai berikut:

Referring to the provisions of POJK 33/2014 and the Board of Directors Charter, the Board of Commissioners and the Board of Directors are required to convene joint meetings on a regular basis at least once in 4 (four) months. Throughout 2025, the Board of Directors conducted 3 (three) joint meetings with the Board of Commissioners, with the following attendance:

Tabel Rapat Gabungan Dewan Komisaris dan Direksi Table of the Joint Meetings of the Board of Commissioners and Directors

Nama Name	Jabatan Position	Jumlah Rapat Number of Meeting	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Level (%)
Dewan Komisaris Board of Commissioner				
Heyzer Harsono	Komisaris Utama President Commissioner	3	3	100
Rasid Harsono	Wakil Komisaris Utama Vice President Commissioner	3	3	100
Ferryawan Utomo*)	Wakil Komisaris Utama Vice President Commissioner	2	2	100
Michael W. P. Soeryadjaya	Komisaris Commissioner	3	3	100
Atiff Ibrahim Gill	Komisaris Commissioner	3	3	100
Nini Liemijanto*)	Komisaris Commissioner	2	2	100
Sutanto	Komisaris Independen Independent Commissioner	3	3	100
Robiyanto	Komisaris Independen Independent Commissioner	3	3	100
Hans-Gerd Wienands- Adelsbach	Komisaris Independen Independent Commissioner	3	3	100



Nama Name	Jabatan Position	Jumlah Rapat Number of Meeting	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Level (%)
Direksi Board of Directors				
Rachmat Harsono	Direktur Utama President Director	3	3	100
Imelda Harsono	Wakil Direktur Utama Vice President Director	3	3	100
Ir. Sigit Purwanto**)	Wakil Direktur Utama Vice President Director	2	2	100
Budi Susanto	Direktur Director	3	3	100
Andy N. Purwohardono	Direktur Director	3	3	100
Noni Mulianti**)	Direktur Director	2	2	100

*) Pada tanggal 13 Juni 2025, Bapak Ferryawan Utomo dan Ibu Nini Liemijanto diangkat masing-masing sebagai Wakil Komisaris Utama dan Komisaris Perseroan berdasarkan Keputusan RUPST. Jumlah dan persentase kehadiran beliau dihitung berdasarkan jumlah Rapat saat menjabat sebagai Dewan Komisaris.

**) Pada tanggal 13 Juni 2025, Bapak Sigit Purwanto dan Ibu Noni Mulianti diangkat masing-masing sebagai Wakil Direktur Utama dan Direktur Perseroan berdasarkan Keputusan RUPST. Jumlah dan persentase kehadiran beliau dihitung berdasarkan jumlah Rapat saat menjabat sebagai Direksi.

*) On June 13, 2025, Mr. Ferryawan Utomo and Ms. Nini Liemijanto were appointed as Vice President Commissioner and Commissioner of the Company, respectively, pursuant to the resolution of the Annual General Meeting of Shareholders. Their number and percentage of attendance were calculated based on the total meetings held during their respective tenure as members of the Board of Commissioners.

**) On June 13, 2025, Mr. Sigit Purwanto and Ms. Noni Mulianti were appointed as Vice President Director and Director of the Company, respectively, pursuant to the resolution of the Annual General Meeting of Shareholders. Their number and percentage of attendance were calculated based on the total meetings held during their respective tenure as members of the Board of Directors.

Tabel Agenda Rapat Gabungan **Table of the Joint Meetings Agenda**

Tanggal Date	Agenda Rapat Meeting Agenda
15 April 2025 April 15, 2025	- Pembahasan Evaluasi Kinerja Perseroan Tahun Buku 2024 dan Kuartal I Tahun 2025. - Pembahasan Evaluasi Rencana Korporasi dan Rencana Strategis Perusahaan untuk Kuartal II 2025, serta persetujuan Dewan Komisaris untuk rencana tersebut. - Discussion on the evaluation of the Company's performance for Fiscal Year 2024 and the first quarter of 2025. - Discussion on the evaluation of the Corporate Plan and the Company's Strategic Plan for the second quarter of 2025, including the Board of Commissioners' approval of such plans.
28 Juli 2025 July 28, 2025	- Pembahasan Evaluasi Kinerja Perusahaan Kuartal II Tahun 2025. - Pembahasan Evaluasi Rencana Korporasi dan Rencana Strategis Perusahaan untuk Kuartal III 2025, serta persetujuan Dewan Komisaris untuk rencana tersebut. - Discussion on the evaluation of the Company's performance for the second quarter of 2025. - Discussion on the evaluation of the Corporate Plan and the Company's Strategic Plan for the third quarter of 2025, including the Board of Commissioners' approval of such plans.
27 Oktober 2025 October 27, 2025	- Pembahasan Evaluasi Kinerja Perusahaan Kuartal III Tahun 2025. - Pembahasan Evaluasi Rencana Korporasi dan Rencana Strategis Perusahaan untuk Kuartal IV 2025, serta persetujuan Dewan Komisaris untuk rencana tersebut. - Discussion on the evaluation of the Company's performance for the third quarter of 2025. - Discussion on the evaluation of the Corporate Plan and the Company's Strategic Plan for the fourth quarter of 2025, including the Board of Commissioners' approval of such plans.



Pengembangan Kompetensi

Competency Development

[GRI 2-17] [ESG G-05]

Untuk meningkatkan pengetahuan dan kompetensi serta memastikan wawasan profesional, kompetensi serta kemampuan kepemimpinan para anggota Dewan Komisaris dapat berkembang selaras dengan perkembangan industri terkini, Perseroan mengimbau anggota Dewan Komisaris untuk mengembangkan pengetahuan dan keahlian masing masing melalui program pendidikan, pelatihan atau seminar yang relevan dengan pelaksanaan tugas dan tanggung jawabnya atau bidang lainnya yang relevan dengan kegiatan usaha serta strategi Perseroan.

Program pelatihan/pendidikan yang diikuti oleh para Dewan Komisaris sepanjang tahun 2025 adalah sebagai berikut:

To enhance knowledge and competencies and to ensure that the professional insight, expertise, and leadership capabilities of the members of the Board of Commissioners develop in line with current industry developments, the Company encourages members of the Board of Commissioners to further develop their knowledge and expertise through education programs, training, or seminars relevant to the implementation of their duties and responsibilities, as well as other areas relevant to the Company's business activities and strategy.

The training/education programs attended by members of the Board of Commissioners throughout 2025 are as follows:

Nama Name	Jabatan Position	Nama Pelatihan Training Name	Tanggal Pelatihan Training Date	Penyelenggara Organizer
Heyzer Harsono	Komisaris Utama President Commissioner	-	-	-
Rasid Harsono	Wakil Komisaris Utama Vice President Commissioner	Seminar Nasional "Will Trade War Create Financial Turmoil?" National Seminar "Will Trade War Create Financial Turmoil?"	6 Mei 2025 May 6, 2025	Asosiasi Perusahaan Pembiayaan Indonesia Indonesian Financial Services Association
Ferryawan Utomo	Wakil Komisaris Utama Vice President Commissioner	Industrial Gas Conference at Hangzhou Workshop Unit Kompetensi SKKNI Workshop on SKKNI Competency Unit Training ISO: I3485 Seminar Teknik AGII 2025 "Strengthening Indonesia's Industrial Gases Ecosystem for a Low-Carbon Future" AGII Technical Seminar 2025 "Strengthening Indonesia's Industrial Gases Ecosystem for a Low-Carbon Future" Specialty Gas Forum 2025 "Beyond Calibration in Laboratory Gases"	17-20 Juni 2025 June 17-20, 2025 26 September 2025 November 21, 2025 21 November 2025 November 28, 2025 28 November 2025 17 Desember 2025 December 17, 2025	China Industrial Gas Member Alliance (CIGMA) Asosiasi Gas Industri Indonesia (AGII) Indonesian Industrial Gas Association PT Samator Indo Gas Tbk Asosiasi Gas Industri Indonesia (AGII) Indonesian Industrial Gas Association PT Samator Indo Gas Tbk
Michael W. P. Soeryadjaya	Komisaris Commissioner	-	-	-



Nama Name	Jabatan Position	Nama Pelatihan Training Name	Tanggal Pelatihan Training Date	Penyelenggara Organizer
Atiff Ibrahim Gill	Komisaris Commissioner	-	-	-
Nini Liemijanto	Komisaris Commissioner	<i>Mastering Financial Modelling for Startup Modelling Company Valuation</i>	9 Februari 2025 February 9, 2025	Academy Financial Modelling-LEAN Indonesia
		<i>SROI (Social Return of Investment)-Quantifying Social Impact for Business Sustainability</i>	9 Maret 2025 March 9, 2025	Academy Financial Modelling-LEAN Indonesia
Sutanto	Komisaris Independen Independent Commissioner	Strategi Keefektifan Penilaian <i>Risk Maturity Index</i> (RMI) dan Penyusunan <i>Roadmap</i> Perbaikan Rekomendasi Temuan Penilaian Strategy for Effective Risk Maturity Index (RMI) Assessment and Preparation of Improvement Roadmap Based on Assessment Findings	12 Maret 2025 March 12, 2025	BPKP
		<i>Webinar Agentik AI in Finance: A New Era of Autonomous Decision Making</i>	3 Juli 2025 July 3, 2025	OJK Institute
		Mewujudkan Hari Tua yang Sejahtera: Strategi Peningkatan Kepesertaan Dana Pensiun di Sektor Informal Achieving Prosperous Retirement: Strategies to Increase Pension Fund Participation in the Informal Sector	21 Agustus 2025 August 21, 2025	OJK Institute
		<i>The Sustainable Financing Opportunities in the Indonesian Insurance Industry</i>	2 Oktober 2025 October 2, 2025	OJK Institute
		<i>Focus Group Discussion "Urgensi Reformasi POLRI dalam Mewujudkan POLRI yang Profesional Focus Group Discussion "The Urgency of POLRI Reform in Realizing a Professional National Police"</i>	19 Oktober 2025 October 19, 2025	Program Studi Doktor Ilmu Hukum, Fakultas Hukum, Universitas 17 Agustus 1945 Surabaya Doctoral Program in Law, Faculty of Law, Universitas 17 Agustus 1945 Surabaya
		OJK Mengajar: Menumbuhkan Generasi Melek Finansial Memahami Dinamika Ekonomi dan Stabilitas Keuangan sebagai Pilar Perekonomian Nasional OJK Mengajar: Fostering Financially Literate Generation Understanding Economic Dynamics and Financial Stability as Pillars of the National Economy	11 November 2025	OJK Institute



Nama Name	Jabatan Position	Nama Pelatihan Training Name	Tanggal Pelatihan Training Date	Penyelenggara Organizer
		Focus Group Discussion "Penyelesaian Sengketa Kepemilikan Tanah Berdasarkan Peraturan Perundang-Undangan di Indonesia" Focus Group Discussion "Settlement of Land Ownership Disputes Based on Indonesian Laws and Regulations"	17 November 2025	Program Studi Doktor Ilmu Hukum, Fakultas Hukum, Universitas 17 Agustus 1945 Surabaya Doctoral Program in Law, Faculty of Law, Universitas 17 Agustus 1945 Surabaya
		Focus Group Discussion "Catatan Kritis Menyongsong Berlakunya KUHP dan KUHP Baru" Focus Group Discussion "Critical Notes Toward the Implementation of the New Criminal Code (KUHP) and Criminal Procedure Code (KUHP)"	17 Desember 2025 December 17, 2025	Program Studi Doktor Ilmu Hukum, Fakultas Hukum, Universitas 17 Agustus 1945 Surabaya Doctoral Program in Law, Faculty of Law, Universitas 17 Agustus 1945 Surabaya
Robiyanto	Komisaris Independen Independent Commissioner	Peran Dewan Komisaris dalam Aspek Hukum Laporan Keuangan dan Laporan Tahunan Perusahaan The Role of the Board of Commissioners in the Legal Aspects of Financial Statements and Annual Reports	21 Januari 2025 January 21, 2025	Ikatan Komite Audit Indonesia Indonesian Audit Committee Association
		Transformasi Digital: Tren Inovasi Teknologi di Sektor Keuangan Digital Transformation: Technology Innovation Trends in the Financial Sector	23 Januari 2025 January 23, 2025	OJK
		Imboost Your Spirit: Cultivating Positivity for a Balanced and Fulfilling Life	14 Februari 2025 February 14, 2025	OJK
		Program Peningkatan Kompetensi "Market Outlook 2025" Competency Enhancement Program "Market Outlook 2025"	20 Februari 2025 February 20, 2025	Perkumpulan Wakil Manajer Investasi Indonesia (PwMII) Indonesian Association of Investment Manager Representatives (PwMII)
		Meneropong Masa Depan Pasar Emas Indonesia: Peran Strategis Bullion Bank Looking Ahead at the Future of Indonesia's Gold Market: The Strategic Role of Bullion Bank	17 April 2025	OJK
		Urgensi Transparansi Keuangan Hijau Pada lembaga Jasa Keuangan The Urgency of Green Financial Transparency in Financial Services Institutions	26 Mei 2025 May 26, 2025	OJK



Nama Name	Jabatan Position	Nama Pelatihan Training Name	Tanggal Pelatihan Training Date	Penyelenggara Organizer
		<i>Society of Interdisciplinary Business Research 2025 International Conference</i>	27-28 September 2025	<i>Society of Interdisciplinary Business Research, Hong Kong, China</i>
		<i>Sustainability Reporting: Impact & Implementation of PSPK 1 & 2 for Professional</i>	30 September 2025	<i>Joint Collaboration Ikatan Akuntan Indonesia dan Ikatan Komite Audit Indonesia Joint Collaboration Indonesian Institute of Accountants and Indonesian Institute of Audit Committees</i>
		<i>Menumbuhkan Generasi Melek Finansial: Memahami Dinamika Ekonomi dan Stabilitas Keuangan sebagai Pilar Perekonomian Nasional Fostering Financially Literate Generation: Understanding Economic Dynamics and Financial Stability as Pillars of the National Economy</i>	11 November 2025	OJK
Hans-Gerd Wienands- Adelsbach	Komisaris Independen Independent Commissioner	-	-	-

Program Orientasi

Induction Program

Perseroan memberikan sesi orientasi bagi semua anggota Direksi dan Dewan Komisaris yang baru terkait peran, tugas dan tanggung jawab serta kepatuhan terhadap praktik dan kebijakan tata kelola perusahaan. Orientasi membantu anggota Direksi dan Dewan Komisaris baru memahami lebih baik bisnis dan operasi Perseroan dan memberikan informasi tambahan ditinjau dari sudut wawasan industri, inovasi, serta tata kelola perusahaan untuk membantu dalam pelaksanaan tugas secara efektif.

Pada tahun 2025, Perseroan mengangkat Bapak Ferryawan Utomo dan Ibu Nini Liemijanto masing-masing sebagai Wakil Komisaris Utama dan Komisaris Perseroan berdasarkan Keputusan RUPST. Perseroan telah menyelenggarakan program orientasi bagi keduanya pada bulan Mei 2025 dengan materi pengarahan yang diberikan langsung oleh Komisaris Utama.

The Company provides induction sessions for all newly appointed members of the Board of Directors and the Board of Commissioners, covering their roles, duties, and responsibilities, as well as compliance with corporate governance practices and policies. The induction program enables new members to gain a comprehensive understanding of the Company's business and operations, while also providing additional insights into industry developments, innovation, and governance to support the effective execution of their functions.

In 2025, the Company appointed Mr. Ferryawan Utomo and Ms. Nini Liemijanto as Vice President Commissioner and Commissioner, respectively, pursuant to the resolution of the Annual General Meeting of Shareholders. The Company conducted an induction program for them in May 2025, with the sessions delivered directly by the President Commissioner.



Pelaksanaan Tugas Implementation of Duties

Sepanjang tahun 2025, Dewan Komisaris telah melakukan pengawasan atas tindakan-tindakan Direksi dalam pengelolaan Perseroan. Dewan Komisaris mengadakan rapat guna membahas persoalan yang berhubungan dengan manajemen Perseroan, mengevaluasi kinerja Perseroan dan laporan-laporan dari Komite Audit, serta membahas, mengawasi, dan memberikan arahan kepada Direksi atas rencana-rencana strategis Perseroan di tahun 2025, antara lain

1. Pelaksanaan RUPST sebagai kewajiban Perusahaan terhadap OJK dan BEI;
2. Penunjukkan Pemimpin Rapat Umum Pemegang Saham Tahun Buku 2024;
3. Pengesahan Laporan Tahunan dan Laporan Keberlanjutan Tahun Buku 2024;
4. Usulan Penggunaan Laba Bersih untuk Pembagian Dividen Tahun Buku 2024;
5. Pengadaan jasa Kantor Akuntan Publik Tahun Buku 2024;
6. Penetapan Gaji/Honorarium, Tunjangan dan Fasilitas Tahun 2024 serta Tantiem Tahun Buku 2024 bagi Direksi dan Dewan Komisaris;
7. Pengangkatan kembali Komite Audit untuk periode 2025-2028;
8. Pembiayaan sewa atau pinjaman di atas Rp3 miliar sesuai dengan Anggaran Dasar;
9. Ekspansi operasional dan wilayah bisnis.

Throughout 2025, the Board of Commissioners carried out its oversight of the actions undertaken by the Board of Directors in managing the Company. The Board of Commissioners convened meetings to deliberate matters relating to the Company's management, evaluate the Company's performance and reports from the Audit Committee, and review, supervise, and provide direction to the Board of Directors on the Company's strategic plans for 2025, including:

1. The convening of the AGMS as part of the Company's obligations to OJK and IDX;
2. The appointment of the Chairperson of the General Meeting of Shareholders for the 2024 financial year;
3. The approval of the 2024 Annual Report and Sustainability Report;
4. The Proposal for the Appropriation of net profit for the Distribution of Dividends for the 2024 Financial Year;
5. The appointment of a Public Accounting Firm for the 2024 financial year;
6. The determination of Salaries/Honoraria, Allowances and Facilities for 2024, as well as Tantiem for the 2024 Financial Year for the Board of Directors and the Board of Commissioners;
7. The reappointment of the Audit Committee for the 2025-2028 term;
8. Lease or loan financing exceeding Rp3 billion in accordance with the Articles of Association; and
9. Operational expansion and the expansion of business territories.

Penilaian Kinerja Performance Assessment

[GRI 2-18] [ESG G-04]

Dewan Komisaris mengadakan penilaian kinerja yang dilakukan 1 (satu) kali dalam setahun dengan metode *self-assessment* sesuai standar dan ketentuan yang berlaku. Penilaian kinerja Dewan Komisaris mengacu pada POJK 21/2015 dan SEOJK 32/2015.

The Board of Commissioners conducts a performance assessment once a year using a self-assessment method in accordance with applicable standards and regulations. The performance evaluation of the Board of Commissioners refers to POJK 21/2015 and SEOJK 32/2015.

Prosedur Penilaian Assessment Procedure

Prosedur penilaian kinerja Dewan Komisaris dilakukan dengan melakukan penilaian pada KPI (*Key Performance Indicator*) yang telah diterapkan dengan baik. Penilaian di antaranya meliputi kehadiran dalam rapat, kemampuan bekerja sama dan berkomunikasi secara aktif sesama anggota, integritas, kemampuan memahami visi misi dan rencana strategis Perseroan, serta kualitas atas saran/rekomendasi yang diberikan terkait program kerja masing-masing Komite Pendukung Dewan Komisaris.

The performance assessment procedure of the Board of Commissioners is conducted by evaluating the KPI (Key Performance Indicator) that have been duly implemented. The assessment includes attendance at Meetings, the ability to collaborate and communicate actively among members, integrity, the ability to understand the Company's vision and mission and strategic plans, as well as the quality of suggestions/recommendations provided in relation to the work programs of each Supporting Committee of the Board of Commissioners.



Kriteria Penilaian

Assessment Criteria

Kriteria penilaian kinerja Dewan Komisaris adalah sebagai berikut:

1. Pelaksanaan tugas pengawasan;
2. Kualitas nasihat yang diberikan kepada Direksi;
3. Efektivitas pengawasan;
4. Keberhasilan dalam mencapai tujuan jangka panjang;
5. Tingkat kehadiran rapat; serta
6. Kepatuhan terhadap peraturan yang berlaku.

The performance assessment criteria of the Board of Commissioners are as follows:

1. The implementation of supervisory duties;
2. The quality of advice provided to the Board of Directors;
3. The effectiveness of oversight;
4. The achievement of long-term objectives;
5. The level of meeting attendance; and
6. Compliance with applicable regulations.

Pihak Penilai

Assessor

Anggota Dewan Komisaris menilai kinerja mereka dengan metode *self-assessment*. Hasil penilaian kinerja kemudian akan dievaluasi dan dilaporkan dalam RUPST untuk memperoleh persetujuan.

Members of the Board of Commissioners assess their performance using the self-assessment method. The results of the performance evaluation are subsequently reviewed and reported at the AGMS to obtain approval.

Hasil Penilaian Tahun 2025

2025 Assessment Results

Pada tahun 2025, penilaian kinerja Dewan Komisaris menunjukkan bahwa masing-masing anggota telah menjalankan tugas dan tanggung jawabnya dengan baik dan telah memberikan kontribusi yang positif bagi kemajuan Perseroan.

In 2025, the performance assessment of the Board of Commissioners indicated that each member had effectively fulfilled their duties and responsibilities, contributing positively to the Company's growth.

Penilaian Kinerja Komite di Bawah Dewan Komisaris

Performance Assessment of Committees under the Board of Commissioners

Dalam menjalankan fungsi, tugas, dan tanggung jawab pengawasan, Dewan Komisaris dibantu oleh komite pendukung, yaitu Komite Audit dan Komite ESG.

In carrying out its supervisory functions, duties, and responsibilities, the Board of Commissioners is assisted by supporting committees, namely the Audit Committee and the ESG Committee.

Prosedur Penilaian

Dewan Komisaris melakukan penilaian kinerja Komite Audit dan Komite ESG secara berkala untuk mengevaluasi efektivitas pelaksanaan tugas dan tanggung jawab komite tersebut. Penilaian ini bertujuan untuk memastikan bahwa Komite Audit dan Komite ESG menjalankan fungsi pengawasan dengan baik, terutama terkait dengan Laporan Keuangan dan penerapan sistem pengendalian internal, serta kinerja ESG.

Assessment Procedure

The Board of Commissioners periodically assesses the performance of the Audit Committee and ESG Committee to assess the effectiveness of its duties and responsibilities. This assessment has a purpose to ensure that the Audit Committee and ESG Committee effectively carries out its supervisory function, particularly concerning Financial Statements and the implementation of the internal control system, and ESG performance.

Kriteria Penilaian

Kriteria penilaian kinerja Komite Audit dan Komite ESG meliputi:

1. Realisasi rencana kerja yang telah ditetapkan untuk tahun berjalan;
2. Tingkat kehadiran anggota Komite Audit dan Komite ESG dalam rapat yang diselenggarakan;
3. Kualitas pengawasan terhadap proses audit, Laporan Keuangan, dan sistem pengendalian internal; serta

Assessment Criteria

The performance assessment of the Audit Committee and ESG Committee is based on the following criteria:

1. Implementation of the approved work plan for the current year;
2. Attendance level of Audit Committee and ESG Committee members in meetings;
3. Quality of supervision in the audit process, Financial Statements, and internal control systems; and



- Rekomendasi yang diberikan oleh Komite Audit dan Komite ESG kepada Dewan Komisaris untuk perbaikan dan peningkatan proses operasional.

Hasil Penilaian Tahun 2025

Sepanjang tahun 2025, Dewan Komisaris menilai bahwa Komite Audit dan Komite ESG telah melaksanakan tugas dan tanggung jawabnya dengan baik dan profesional. Penilaian ini didasarkan pada efektivitas proses audit Laporan Keuangan yang dilakukan oleh Komite Audit, serta pengawasan yang baik terhadap penerapan GCG, sistem pengendalian internal, dan manajemen risiko. Selain itu, Komite Audit juga telah memberikan rekomendasi-rekomendasi yang praktis dan konstruktif yang mendukung perbaikan dan penguatan implementasi GCG. Demikian pula dengan Komite ESG, yang telah menjalankan tugas dan tanggung jawabnya secara efektif melalui penetapan Indikator Kinerja Utama (KPI) ESG serta strategi yang selaras dengan kebijakan ESG Perseroan.

- Recommendations provided by the Audit Committee and ESG Committee to the Board of Commissioners for operational improvements and enhancements.

Assessment Results

Throughout 2025, the Board of Commissioners deemed that the Audit Committee and ESG Committee had effectively and professionally fulfilled its duties and responsibilities. This assessment was based on the effectiveness of the Financial Statement audit process, as well as strong supervision of GCG implementation, internal control systems, and risk management. Additionally, the Audit Committee has provided practical and constructive recommendations that support continuous improvements and the strengthening of corporate governance. Similarly, the ESG Committee has effectively carried out its duties and responsibilities by establishing ESG Key Performance Indicators (KPIs) and strategies aligned with the Company's ESG policies.

Direksi

The Board of Commissioners

Direksi adalah organ Perseroan yang bertanggung jawab penuh atas pengurusan Perseroan untuk kepentingan dan tujuan Perseroan. Direksi bertugas dan bertanggung jawab secara kolektif kolegial dalam mengelola Perseroan demi tercapainya tujuan Perseroan dengan tetap tunduk dan patuh terhadap setiap ketentuan yang berlaku. Masing-masing anggota Direksi melaksanakan tugas dan mengambil keputusan sesuai dengan pembagian tugas, wewenang dan hal-hal lain yang terkait dengan jabatannya sesuai dengan Anggaran Dasar dan peraturan perundang-undangan yang berlaku.

The Board of Directors is the company's organ that fully responsible for managing the company in the Company's interests and objectives. The Board of Directors collectively and collegially carries out its duties and responsibilities to ensure the Company's goals are met while complying with all applicable laws and regulations. Each member of the Board of Directors performs their duties and makes decisions according to their designated roles, authorities, and responsibilities as outlined in the Articles of Association and applicable laws and regulations.

Pedoman Kerja

Work Guidelines

Dalam melaksanakan tugas dan fungsinya, Direksi memiliki acuan kerja yang termuat dalam Pedoman Kerja Komisaris dan Direksi (*Board Manual*) yang ditandatangani oleh Dewan Komisaris dan Direksi. *Board Manual* menjadi acuan Direksi dalam melakukan pengambilan keputusan dan pelaksanaan tugas serta tanggung jawabnya. Evaluasi terhadap Piagam Direksi dilakukan secara berkala selaras dengan peraturan perundang-undangan yang berlaku. Piagam Direksi terakhir kali diperbarui pada tanggal 17 April 2023.

In carrying out its duties and functions, the Board of Directors follows a Board Manual, which serves as a reference for decision-making and the execution of their responsibilities. This manual, signed by both the Board of Commissioners and the Board of Directors, ensures alignment in governance practices. The Board Manual is regularly reviewed and updated in accordance with prevailing laws and regulations. The most recent update was made on April 17, 2023.

Piagam Direksi mengatur hal-hal sebagai berikut:

- Struktur Keanggotaan;
- Masa Jabatan dan Persyaratan Umum;
- Tugas, tanggung jawab dan wewenang;
- Rapat;
- Pelaporan dan Pertanggungjawaban;
- Lain-Lain (Rangkap Jabatan, Kepemilikan Saham, Nilai, Jam Kerja, Kode Etik Bisnis)

The Board Manual covers the following aspects.

- Membership Structure;
- Term of Office and General Requirements;
- Duties, Responsibilities, and Authorities;
- Meetings;
- Reporting and Accountability;
- Other Provisions (Concurrent Positions, Share Ownership, Values, Working Hours, and Business Code of Ethics).



Kriteria Penunjukkan

Appointment Criteria

[ESG G-06]

Pemilihan anggota Direksi Perseroan mengacu pada Anggaran Dasar Perseroan Pasal 18 Ayat 5 dan POJK 33/2014, dengan memperhatikan kriteria yang sesuai dengan kondisi dan kebutuhan Perseroan, sebagai berikut:

1. Mempunyai akhlak, moral, dan integritas yang baik;
2. Cakap melakukan perbuatan hukum;
3. Dalam 5 (lima) tahun sebelum pengangkatan dan selama menjabat:
 - a. Tidak pernah dinyatakan pailit;
 - b. Tidak pernah dinyatakan bersalah menyebabkan suatu Perseroan dinyatakan pailit;
 - c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/atau berkaitan dengan sektor keuangan; dan
 - d. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang selama menjabat:
 - Pernah tidak menyelenggarakan RUPS tahunan;
 - Pertanggungjawabannya tidak diterima oleh RUPS atau tidak memberikan pertanggungjawaban kepada RUPS; dan
 - Pernah menyebabkan Perseroan tidak memenuhi kewajiban menyampaikan Laporan Tahunan dan/atau Laporan Keuangan kepada Otoritas Jasa Keuangan.
4. Memiliki komitmen untuk mematuhi peraturan perundang-undangan;
5. Memiliki pengetahuan dan/atau keahlian dibidang yang dibutuhkan Perusahaan.

The selection of the Board of Directors members refers to the Articles of Association and POJK 33/2014, taking into account criteria that align with the Company's conditions and needs, as follows:

1. Have good character, moral, and integrity.
2. Competent in performing legal acts.
3. During the past 5 (five) years prior to his appointment and his tenure:
 - a. Has never been declared bankrupt;
 - b. Has never been declared guilty of causing a company bankruptcy;
 - c. Has never been convicted of a criminal offense that is detrimental to the country's financial lost and/or related to the financial sector;
 - d. Has never been a member of the Board of Directors and/or a member of the Board of Commissioners, who/whose during his tenure:
 - Did not hold an Annual GMS;
 - Their accountability rejected by the GMS or they have failed to provide accountability to the GMS; and
 - Ever caused a company to fail to fulfill its obligation to submit annual reports and/or financial reports to the Financial Services Authority.
4. Commits to comply with prevailing laws and regulations; and
5. Has knowledge and/or expertise in the fields required by the Company.

Masa Jabatan

Term of Office

Masa jabatan anggota Direksi adalah 3 (tiga) tahun, yang berakhir pada penutupan RUPS Tahunan tahun ketiga. Namun, RUPS berhak memberhentikan anggota Direksi sebelum masa jabatan berakhir, dengan alasan yang jelas. Setelah masa jabatan selesai, anggota Direksi dapat dinominasikan kembali oleh RUPS, dengan tetap memperhatikan ketentuan yang berlaku.

The term of office of each member of the Board of Directors is 3 (three) years, ending at the close of the Annual GMS in the third year. However, the GMS has the authority to dismiss any member of the Board of Directors prior to the expiry of the term of office, provided clear grounds are stated. Upon completion of the term, a member of the Board of Directors may be re-nominated by the GMS, subject to the prevailing regulations.



Komposisi

Composition

[GRI 2-11] [ESG G-01]

Pada tahun 2025, terdapat perubahan susunan Direksi berdasarkan keputusan Rapat Umum Pemegang Saham tanggal 13 Juni 2025. Dengan demikian, susunan Direksi Perseroan per 31 Desember 2025 adalah sebagai berikut:

In 2025, changes to the composition of the Board of Directors took place based on the resolution of the General Meeting of Shareholders held on June 13, 2025. Accordingly, the composition of the Company's Board of Directors as of December 31, 2025 is as follows:

Nama Name	Jabatan Position	Masa Jabatan Term of Office	Periode Jabatan Assignment Period	Dasar Pengangkatan Basis of Appointment
Rachmat Harsono	Direktur Utama President Director	2025-2028	Periode ketiga Third term	Akta No.29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Imelda Mulyani Harsono	Wakil Direktur Utama Vice President Director	2025-2028	Periode pertama First term	Akta No.29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Ir. Sigit Purwanto	Wakil Direktur Utama Vice President Director	2025-2028	Periode pertama First term	Akta No.29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Budi Susanto	Direktur Director	2025-2028	Periode keempat Fourth term	Akta No.29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Andy N. Purwohardono	Direktur Director	2025-2028	Periode kedua Second term	Akta No.29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025
Noni Mulianti	Direktur Director	2025-2028	Periode pertama First term	Akta No.29 tanggal 13 Juni 2025 Deed No. 29 dated June 13, 2025

Tugas dan Tanggung Jawab

Duties and Responsibilities

[GRI 2-12, 2-13]

Tugas dan tanggung jawab Direksi diuraikan sebagai berikut:

- Menjalankan dan bertanggung jawab atas pengelolaan Perseroan untuk kepentingan Perseroan sesuai dengan maksud dan tujuan Perseroan yang ditetapkan dalam Anggaran Dasar. Setiap anggota Direksi wajib melaksanakan tugas dan tanggung jawab dengan itikad baik, penuh tanggung jawab dan kehati-hatian.
- Wajib menyelenggarakan RUPS sebagaimana diatur dalam peraturan perundang-undangan dan Anggaran Dasar.
- Menyampaikan rencana kerja yang memuat juga Anggaran Tahunan Perseroan kepada Dewan Komisaris untuk mendapat persetujuan, sebelum tahun buku dimulai.
- Melaporkan kepada Perseroan mengenai kepemilikan saham individual dan/atau kepemilikan saham oleh keluarga (istri/suami dan anak-anaknya) pada Perseroan dan Perseroan lain, termasuk setiap perubahannya.
- Memberikan laporan berkala menurut cara dan waktu sesuai dengan ketentuan yang berlaku serta laporan lainnya setiap kali diminta oleh Dewan Komisaris.

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

- Being responsible and governing the Company according to the Company's goals and objectives outlined in the Articles of Association. Each member of the Board of Directors shall perform their duties and responsibilities in good faith, with responsibility and prudence.
- Organizing GMS as stipulated in the Articles of Association and applicable laws and regulations.
- Submitting a work plan that includes the Company's Annual Budget to the Board of Commissioners for approval before the financial year starts.
- Reporting to the Company regarding individual share ownership and share ownership by the family (spouse and children) in the Company and other companies, including any changes.
- Providing periodic reports promptly under applicable regulations and other reports whenever the Board of Commissioners requests.



Selain menjalankan tugas dan tanggung jawab secara kolektif, Perseroan juga membagi tugas dan tanggung jawab kepada masing-masing anggota Direksi sebagai berikut.

In addition to carrying out duties and responsibilities collectively, the Company also divides duties and responsibilities to each member of the Board of Directors as follows.

Tugas dan Tanggung Jawab Masing-masing Anggota Direksi **Duties and Responsibilities of Each Director**

Nama Name	Jabatan Position	Tugas dan Tanggung Jawab Duties and Responsibilities
Rachmat Harsono	Direktur Utama President Director	Secara umum bertanggung jawab atas seluruh arahan, strategi dan pengelolaan Perseroan termasuk memastikan bahwa seluruh aspek strategi Perseroan, kegiatan dan tata kelola Perseroan diimplementasikan berdasarkan kepentingan pemegang saham dan pemangku kepentingan. Selain itu, Direktur Utama juga memastikan agar visi dan misi Perseroan dilaksanakan oleh seluruh Manajemen Perseroan, termasuk Entitas Anak, meningkatkan <i>shareholders value</i>, serta menyetujui rencana bisnis baik jangka pendek, jangka menengah dan jangka panjang, termasuk pengembangan usaha, sebelum diajukan kepada Dewan Komisaris untuk persetujuan akhir. Generally responsible for the overall direction, strategy, and management of the Company, including ensuring that all aspects of the Company's strategy, activities, and governance are implemented in the interests of shareholders and stakeholders. The President Director also ensures that the Company's vision and mission are implemented by all levels of Management, including Subsidiaries, enhances shareholder value, and approves short-term, medium-term, and long-term business plans, including business development initiatives, prior to submission to the Board of Commissioners for final approval.
Imelda Mulyani Harsono	Wakil Direktur Utama Vice President Director	Membawahi Direktorat Keuangan, Direktorat Legal dan Manajemen Risiko, <i>Compliance</i>, Teknologi, <i>Continuous Improvement</i>, dan Pengadaan. Oversees the Finance Directorate, Legal and Risk Management Directorate, Compliance, Technology, Continuous Improvement, and Procurement.
Ir. Sigit Purwanto	Wakil Direktur Utama Vice President Director	Sebagai <i>Chief Operating Officer</i>, Beliau mengendalikan, mengelola, dan merancang kebijakan operasional Perseroan serta bertanggung jawab atas kegiatan operasional sehari-hari Perseroan di bidang penjualan, pemasaran, pelayanan pelanggan, produksi, distribusi & logistik, serta pengembangan aplikasi produk. As Chief Operating Officer, he directs, manages, and formulates the Company's operational policies and is responsible for the Company's daily operational activities covering sales, marketing, customer service, production, distribution & logistics, as well as product application development.
Budi Susanto	Direktur Director	Membawahi Direktorat Produksi & Teknikal, <i>Sustainability & Process Improvement</i>, Lingkungan, Sosial dan Tata Kelola (ESG), dan Kesehatan dan Keselamatan Kerja. Oversees the Production & Technical Directorate, Sustainability & Process Improvement, Environmental, Social and Governance (ESG), and Occupational Health and Safety.
Andy N. Purwohardono	Direktur Director	Bertanggung jawab untuk menentukan standar internasional sebagai tolok ukur untuk semua aspek di Perseroan, melakukan analisis kesenjangan, dan mengembangkan rencana dan strategi untuk perbaikan. Responsible for determining international standards as benchmarks for all aspects within the Company, conducting gap analyses, and developing plans and strategies for improvement.
Noni Mulianti	Direktur Director	Bertanggung jawab untuk strategi penjualan dan hubungan eksternal dengan relasi dan pelanggan yang termasuk dalam kategori <i>National Account</i>. Responsible for sales strategy and external relations with partners and customers categorized as National Accounts.



Rapat Meetings

[ESG G-02]

Rapat internal Direksi dilaksanakan minimal sekali dalam setiap bulan, sesuai dengan POJK 33/2014. Kebijakan Rapat Direksi diatur dalam Piagam Direksi. Materi rapat yang telah dijadwalkan dibagikan sebelum hari dimana rapat diselenggarakan. Anggota Direksi yang berhalangan menghadiri rapat hanya dapat diwakili oleh satu anggota Direksi lainnya. Keputusan rapat Direksi dibuat berdasarkan musyawarah untuk mufakat, dan jika tidak tercapai keputusan berdasarkan musyawarah maka keputusan diambil berdasarkan suara mayoritas.

Rapat Direksi membahas dan memutuskan hal-hal terkait kinerja operasional dan keuangan Perseroan, kondisi pasar gas industri, proyek yang sedang berjalan serta hal lainnya yang bersifat strategi, membutuhkan perhatian dan pengambilan keputusan Direksi sesuai dengan batasan kewenangan berdasarkan peraturan yang berlaku dan kebijakan internal Perseroan. Risalah rapat Direksi dan rapat gabungan antara Direksi dan Dewan Komisaris ditandatangani oleh seluruh anggota yang hadir dan didokumentasikan oleh Sekretaris Perusahaan.

Selama tahun 2025, Direksi menyelenggarakan 12 (dua belas) kali rapat Direksi dengan catatan rata-rata kehadiran sebesar 100%. Direksi juga mengadakan sebanyak 3 (tiga) rapat gabungan dengan Dewan Komisaris, dengan catatan rata-rata kehadiran sebesar 100%.

The Board of Directors holds internal meetings at least once every month, in accordance with POJK 33/2014. The policy governing Board of Directors meetings is set out in the Board of Directors Charter. Meeting materials are distributed prior to the scheduled meeting date. A Director who is unable to attend may only be represented by one other member of the Board of Directors. Resolutions of the Board of Directors are adopted based on deliberation to reach consensus, and in the absence of consensus, resolutions are passed by majority vote.

Board of Directors meetings discuss and resolve matters relating to the Company's operational and financial performance, developments in the industrial gas market, ongoing projects, as well as other strategic matters requiring the attention and decision of the Board of Directors within the scope of authority as stipulated under prevailing regulations and the Company's internal policies. Minutes of the Board of Directors meetings and joint meetings between the Board of Directors and the Board of Commissioners are signed by all attending members and documented by the Corporate Secretary.

Throughout 2025, the Board of Directors convened 12 (twelve) meetings with an average attendance rate of 100%. The Board of Directors also held 3 (three) joint meetings with the Board of Commissioners, with an average attendance rate of 100%.

Tabel Rapat Direksi Table of Board of Directors Meeting

Nama Name	Jabatan Position	Jumlah Rapat Number of Meeting	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Level (%)
Rachmat Harsono	Direktur Utama President Director	12	12	100
Imelda Mulyani Harsono	Wakil Direktur Utama Vice President Director	12	12	100
Ir. Sigit Purwanto*)	Wakil Direktur Utama Vice President Director	7	7	100
Budi Susanto	Direktur Director	12	12	100
Andy N. Purwohardono	Direktur Director	12	12	100
Noni Mulianti *)	Direktur Director	7	7	100

*) Pada tanggal 13 Juni 2025, Bapak Sigit Purwanto dan Ibu Noni Mulianti diangkat masing-masing sebagai Wakil Direktur Utama dan Direktur Perseroan berdasarkan Keputusan RUPST. Jumlah dan persentase kehadiran beliau dihitung berdasarkan jumlah Rapat saat menjabat sebagai Direksi.

*) On June 13, 2025, Mr. Sigit Purwanto and Ms. Noni Mulianti were appointed as Vice President Director and Director of the Company, respectively, pursuant to the resolution of the AGMS. Their number and percentage of attendance are calculated based on the number of Meetings held during their respective terms of office as members of the Board of Directors.



Tabel Agenda Rapat Direksi **Table of Board of Directors Meeting Agenda**

Tanggal Date	Agenda Rapat Meeting Agenda	
21 Januari 2025 January 21, 2025	- Review Kinerja Perseroan Tahun 2024 - Pembahasan Rencana Kerja Tahun 2025 - Lainnya.	- Review of the Company's Performance for 2024 - Discussion of the 2025 Work Plan - Others
17 Februari 2025 February 17, 2025	- Review kinerja Perseroan Bulan Januari 2025 - Pembahasan Rencana Kerja Bulan Februari 2025 - Lainnya	- Review of the Company's Performance for January 2025 - Discussion of the February 2025 Work Plan - Others
18 Maret 2025 March 18, 2025	- Review kinerja Perseroan Bulan Februari 2025 - Pembahasan Rencana Kerja Bulan Maret 2025 - Lainnya	- Review of the Company's Performance for February 2025 - Discussion of the March 2025 Work Plan - Others
15 April 2025 April 15, 2025	- Review kinerja Perseroan Bulan Maret 2025 - Pembahasan Rencana Kerja Bulan April 2025 - Lainnya	- Review of the Company's Performance for March 2025 - Discussion of the April 2025 Work Plan - Others
27 Mei 2025 May 27, 2025	- Review kinerja Perseroan Bulan April 2025 - Pembahasan Rencana Kerja Bulan Mei 2025 - Lainnya	- Review of the Company's Performance for April 2025 - Discussion of the May 2025 Work Plan - Others
7 Juli 2025 July 7, 2025	- Review kinerja Perseroan Bulan Mei 2025 - Pembahasan Rencana Kerja Bulan Juni 2025 - Lainnya	- Review of the Company's Performance for May 2025 - Discussion of the June 2025 Work Plan - Others
28 Juli 2025 July 28, 2025	- Review kinerja Perseroan Bulan Juni 2025 - Pembahasan Rencana Kerja Bulan Juli 2025 - Lainnya	- Review of the Company's Performance for June 2025 - Discussion of the July 2025 Work Plan - Others
25 Agustus 2025 August 25, 2025	- Review kinerja Perseroan Bulan Juli 2025 - Pembahasan Rencana Kerja Bulan Agustus 2025 - Lainnya	- Review of the Company's Performance for July 2025 - Discussion of the August 2025 Work Plan - Others
22 September 2025 September 22, 2025	- Review kinerja Perseroan Bulan Agustus 2025 - Pembahasan Rencana Kerja Bulan September 2025 - Lainnya	- Review of the Company's Performance for August 2025 - Discussion of the September 2025 Work Plan - Others



Tanggal Date	Agenda Rapat Meeting Agenda	
27 Oktober 2025 October 27, 2025	- Review kinerja Perseroan Bulan September 2025 - Pembahasan Rencana Kerja Bulan Oktober 2025 - Lainnya.	- Review of the Company's Performance for September 2025 - Discussion of the October 2025 Work Plan - Others
24 November 2025 November 24, 2025	- Review kinerja Perseroan Bulan Oktober 2025 - Pembahasan Rencana Kerja Bulan November 2025 - Lainnya.	- Review of the Company's Performance for October 2025 - Discussion of the November 2025 Work Plan - Others
15 Desember 2025 December 15, 2025	- Review kinerja Perseroan Bulan November 2025 - Pembahasan Rencana Kerja Bulan Desember 2025 - Lainnya.	- Review of the Company's Performance for November 2025 - Discussion of the December 2025 Work Plan - Others

Pengembangan Kompetensi

Competency Development

[GRI 2-17] [ESG G-05]

Pelatihan Direksi bertujuan untuk meningkatkan kompetensi serta pemahaman anggota mengenai berbagai aspek, seperti tata kelola perusahaan yang baik, peraturan yang berlaku, standar industri, dan isu keberlanjutan. Pelatihan ini dapat dilakukan melalui berbagai metode, baik yang diselenggarakan oleh pihak internal Perseroan, pihak ketiga, maupun secara mandiri. Selama tahun 2025, Direksi telah mengikuti berbagai pelatihan, dengan rincian sebagai berikut:

The Board of Directors' training has a purpose to improve members' competence and understanding of various aspects, including good corporate governance, applicable laws and regulations, industry standards, and sustainability issues. This training can be conducted through various methods, whether organized by the Company's internal parties, third parties, or independently. Throughout 2025, the Board of Directors has participated in various training programs, with details as follows:

Nama Name	Jabatan Position	Nama Pelatihan Training Name	Tanggal Pelatihan Training Date	Penyelenggara Organizer
Rachmat Harsono	Direktur Utama President Director	<i>Training Predictive Index</i>	10-11 April 2025 April 10-11, 2025	Kamar Dagang Indonesia (KADIN) Indonesian Chamber of Commerce and Industry
		<i>China (Zhejiang)-Indonesia Trade and Investment Conference</i>	17 April 2025 April 17, 2025	KADIN & CCPIT Zhejiang
		<i>Global Hydrogen Ecosystem Summit & Exhibition</i>	17 April 2025 April 17, 2025	GHES 2025
		<i>CVC Asia Spotlight</i>	14-16 May 2025 May 14-16, 2025	CVC Asia
		<i>Industrial Gas Conference at Hangzhou</i>	17-20 Juni 2025 July 17-20, 2025	China Industrial Gas Member Alliance (CIGMA)
		<i>EOID Learning Event-Indonesia at Crossroads : Navigating Future Uncertainty</i>	16 Juli 2025 July 16, 2025	EOID
		<i>Senior Management Leadership Alignment Summit</i>	29-31 Juli 2025 July 29-31, 2025	PT Samator Indo Gas Tbk



Nama Name	Jabatan Position	Nama Pelatihan Training Name	Tanggal Pelatihan Training Date	Penyelenggara Organizer
		Danantara Indonesia-PLN Enterprise Customer Gathering 2025	7 Agustus 2025 August 7, 2025	PT Perusahaan Listrik Negara (PLN)
		Speaker at One Connect 2025: China-Indonesia Manufacturing Partnership Forum	27 Agustus 2025 August 27, 2025	OCBC Bank
		Seminar Teknik AGII 2025 "Strengthening Indonesia's Industrial Gases Ecosystem for a Low-Carbon Future" Technical Seminar AGII 2025 "Strengthening Indonesia's Industrial Gases Ecosystem for a Low-Carbon Future"	28 November 2025 November 28, 2025	Asosiasi Gas Industri Indonesia Indonesian Industrial Gas Association
		APAC Industrial Gas Conference	2-4 Desember 2025 December 2-4, 2025	Gasworld
		Carbon Digital Conference	8-9 Desember 2025 December 8-9, 2025	Institut Teknologi Bandung
		Specialty Gas Forum 2025 "Beyond Calibration in Laboratory Gases"	17 Desember 2025 December 17, 2025	PT Samator Indo Gas Tbk
		Supply Chain Workshop "Building Supply Chain Awareness"	18-19 Desember 2025 December 18-19, 2025	PQM Consultant & PT Samator Indo Gas Tbk
Imelda Mulyani Harsono	Wakil Direktur Utama Vice President Director	Speaker: Puteri Indonesia Jawa Timur 2025 Speaker: Puteri Indonesia of East Java Timur 2025	10 Januari 2025 January 10, 2025	Ikatan Alumni Puteri Indonesia Puteri Indonesia Alumni Association
		Speaker: 'Sea Today Business' Future of Work, AI, and Capital Concentration	13 Maret 2025 March 13, 2025	Sea Today News
		Speaker: "Tech A Look: Menilik Strategi Pengembangan Tenaga Kerja Untuk Menyiapkan Workforce RI di Era Teknologi & AI" Speaker: "Tech A Look: Examining Workforce Development Strategies to Prepare Indonesia's Workforce for the Technology and AI Era"	25 Maret 2025 March 25, 2025	CNBC
		Award: EY Entrepreneurial Winning Women Asia Pacific Class of 2025	25 Maret 2025 March 25, 2025	Ernst & Young
		Speaker: World Bank Group	8 April 2025 April 8, 2025	World Bank
		Speaker: Women Entrepreneurship	28 April 2025 April 28, 2025	APINDO Maluku Utara
		Seminar Nasional "Will Trade War Create Financial Turmoil?" National Seminar "Will Trade War Create Financial Turmoil?"	6 Mei 2025 May 6, 2025	APPI
		CVC Asia Spotlight	14-16 Mei 2025 May 14-16, 2025	CVC Asia
		EY Entrepreneurial Winning Women Asia Pacific 2025 Conference	19-22 Mei 2025 May 19-22, 2025	Ernst & Young
		EY World Entrepreneur of the Year Conference	Juni 2025 June 2025	Ernst & Young



Nama Name	Jabatan Position	Nama Pelatihan Training Name	Tanggal Pelatihan Training Date	Penyelenggara Organizer
		Speaker at Samuel STAR Finance Academy	Juli 2025 July 2025	Samuel STAR
		Certification of YPO Negotiation & Leadership	13-17 Juli 2025 July 13-17, 2025	Harvard Law School
		Senior Management Leadership Alignment Summit	29-31 Juli 2025 July 29-31, 2025	PT Samator Indo Gas Tbk
		Speaker: Industrial Career Insight	2 Agustus 2025 August 2, 2025	UVERS
		Speaker: Skills for Tomorrow	6 Agustus 2025 August 6, 2025	KATALIS
		Commencement Speech for Petra Christian University Graduation	September 2025	Petra Christian University
		Leading Reinvention and Change in Turbulent Times	Oktober 2025 October 2025	Harvard Business School
		Seminar Teknik AGII 2025 "Strengthening Indonesia's Industrial Gases Ecosystem for a Low-Carbon Future" Technical Seminar AGII 2025 "Strengthening Indonesia's Industrial Gases Ecosystem for a Low-Carbon Future"	November 2025	AGII
		Speaker: EO Sports Management 101	November 2025	EO Rise
Ir. Sigit Purwanto	Wakil Direktur Utama Vice President Director	Training of Trainers (ToT) Program MT Sales 2025	24-25 Maret 2025 March 24-25, 2025	PT Samator Indo Gas Tbk
		Training Predictive Index	10-11 April 2025 April 10-11, 2025	The Predictive Index
		CVC Asia Spotlight	14-16 Mei 2025 May 14-16, 2025	CVC Asia
		Speaker at Industrial Gas Conference at Hangzhou	17-20 Juni 2025 June 17-20, 2025	China Industrial Gas Member Alliance (CIGMA)
		Senior Management Leadership Alignment Summit	29-31 Juli 2025 July 29-31, 2025	PT Samator Indo Gas Tbk
		Speaker at One Connect 2025: China-Indonesia Manufacturing Partnership Forum	27 Agustus 2025 August 27, 2025	OCBC Bank
		Annual Budget Planning	11 September 2025 September 11, 2025	Bester & Co.
		Seminar Teknik AGII 2025 "Strengthening Indonesia's Industrial Gases Ecosystem for a Low-Carbon Future" Technical Seminar AGII 2025 "Strengthening Indonesia's Industrial Gases Ecosystem for a Low-Carbon Future"	28 November 2025 November 28, 2025	Asosiasi Gas Industri Indonesia Indonesian Industrial Gas Association
		APAC Industrial Gas Conference	2-4 Desember 2025 December 2-4, 2025	Gasworld
		Carbon Digital Conference	8-9 Desember 2025 December 8-9, 2025	Institut Teknologi Bandung
		Specialty Gas Forum 2025 "Beyond Calibration in Laboratory Gases"	17 Desember 2025 December 17, 2025	PT Samator Indo Gas Tbk



Nama Name	Jabatan Position	Nama Pelatihan Training Name	Tanggal Pelatihan Training Date	Penyelenggara Organizer
		Supply Chain Workshop "Building Supply Chain Awareness"	18-19 Desember 2025 December 18-19, 2025	PQM Consultant & PT Samator Indo Gas Tbk
Budi Susanto	Direktur Director	Senior Management Leadership Alignment Summit	29-31 Juli 2025 July 29-31, 2025	PT Samator Indo Gas Tbk
		Reliability Centered Maintenance Training Workshop	01-03 Oktober 2025 October 01-03, 2025	Samator Group
		Supply Chain Workshop "Building Supply Chain Awareness"	18-19 December 2025 December 18-19, 2025	PQM Consultant dan PT Samator Indo Gas Tbk
Andy N. Purwohardono	Direktur Director	-	-	-
Noni Mulianti	Direktur Director	Webinar dengan tema "Oxyfuel Combustion dan Carbonate Concrete" Webinar with the theme "Oxyfuel Combustion dan Carbonate Concrete"	10 Januari 2025 January 10, 2025	PT Samator Indo Gas Tbk
		Webinar dengan tema "Aplikasi LIN untuk Dough Cooling dan Cryogrinding dan juga Aplikasi LOX untuk Rock Blaster" Webinar with the theme "LIN Application for Dough Cooling and Cryogrinding as well as LOX Application for Rock Blaster"	07 Maret 2025 March 7, 2025	PT Samator Indo Gas Tbk
		Webinar dengan tema "Aplikasi CO ₂ Rock Blasting dan Cardox CO ₂ Blaster" Webinar with the theme "Application of CO ₂ Rock Blasting and Cardox CO ₂ Blaster"	08 May 2025 May 8, 2025	PT Samator Indo Gas Tbk
		Senior Management Leadership Alignment Summit	29-31 Juli 2025 July 29-31, 2025	PT Samator Indo Gas Tbk
		Specialty Gas Forum 2025 "Beyond Calibration in Laboratory Gases"	17 Desember 2025 December 17, 2025	PT Samator Indo Gas Tbk
		Building Supply Chain Awareness	18- 19 December 2025 December 18-19, 2025	PQM Consultant & PT Samator Indo Gas Tbk

Program Orientasi

Induction Program

Perseroan memberikan sesi orientasi bagi semua anggota Direksi dan Dewan Komisaris yang baru terkait peran, tugas dan tanggung jawab serta kepatuhan terhadap praktik dan kebijakan tata kelola perusahaan. Orientasi membantu anggota Direksi dan Dewan Komisaris baru memahami lebih baik bisnis dan operasi Perseroan dan memberikan informasi tambahan ditinjau dari sudut wawasan industri, inovasi, serta tata kelola perusahaan untuk membantu dalam pelaksanaan tugas secara efektif.

Pada tahun 2025, Perseroan mengangkat Ibu Imelda Harsono selaku Wakil Direktur Utama, Bapak Ir. Sigit Purwanto selaku Wakil Direktur Utama, dan Ibu Noni Mulianti selaku Direktur berdasarkan Keputusan RUPST. Perseroan telah menyelenggarakan program orientasi bagi ketiganya pada bulan Mei 2025 dengan materi pengarahan yang diberikan langsung oleh Direktur Utama.

The Company provides induction program for all newly appointed members of the Board of Directors and the Board of Commissioners regarding their roles, duties and responsibilities, as well as compliance with corporate governance practices and policies. The induction program enables new members to gain a comprehensive understanding of the Company's business and operations, and provides additional insights from the perspectives of industry developments, innovation, and corporate governance to support the effective discharge of their duties.

In 2025, the Company appointed Ms. Imelda Harsono as Vice President Director, Mr. Ir. Sigit Purwanto as Vice President Director, and Ms. Noni Mulianti as Director based on the resolution of the AGMS. The Company conducted an induction program for them in May 2025, with the sessions delivered directly by the President Director.



Pelaksanaan Tugas Implementation of Duties

Sepanjang tahun 2025, Direksi telah melaksanakan tugas dan tanggung jawab dengan baik dan efektif, di antaranya:

1. Menetapkan rencana jangka pendek, menengah, dan panjang Perseroan;
2. Menerima persetujuan dari Dewan Komisaris atas seluruh rencana strategis dan aksi korporasi, serta melaksanakan laporan kepada Dewan Komisaris;
3. Melaksanakan rapat internal sebanyak 12 kali dan rapat gabungan dengan Dewan Komisaris sebanyak 3 kali;
4. Melaksanakan RUPS Tahun buku 2024 pada tanggal 13 Juni 2025 sesuai dengan ketentuan dalam Anggaran Dasar Perseroan;
5. Menjalankan aktualisasi dampak sosial melalui kegiatan *Corporate Social Responsibility* (CSR); serta
6. Memenuhi laporan-laporan berkala kepada regulator mencakup Laporan Penggunaan Dana Hasil Penawaran Umum, Laporan Keterbukaan Informasi terkait Aksi Korporasi, dan laporan-laporan lainnya dengan berkoordinasi bersama Sekretaris Perusahaan.

Throughout 2025, the Board of Directors carried out its duties and responsibilities effectively, including the following:

1. Establishing the Company's short-term, medium-term, and long-term plans;
2. Obtaining approval from the Board of Commissioners for all strategic plans and corporate actions, and reporting their implementation to the Board of Commissioners;
3. Holding 12 internal meetings and 3 joint meetings with the Board of Commissioners;
4. Convening the AGMS for the 2024 financial year on June 13, 2025 in accordance with the Company's Articles of Association;
5. Implementing social impact initiatives through Corporate Social Responsibility (CSR) activities; and
6. Fulfilling periodic reporting obligations to regulators, including the Report on the Use of Proceeds from Public Offering, Information Disclosure Reports related to Corporate Actions, and other required reports, in coordination with the Corporate Secretary.

Penilaian Kinerja Performance Assessment

[GRI 2-18] [ESG G-04]

Prosedur Penilaian Assessment Procedure

Penilaian kinerja Direksi dilakukan setiap tahun oleh Dewan Komisaris dengan menggunakan metode KPI yang telah ditetapkan. Proses ini bertujuan untuk mengukur pencapaian kinerja, mengevaluasi efektivitas kebijakan strategis, serta mengidentifikasi area yang perlu ditingkatkan. Hasil penilaian tersebut disampaikan kepada Pemegang Saham dalam RUPS untuk memastikan transparansi, akuntabilitas, dan perbaikan berkelanjutan dalam pengelolaan Perseroan.

The Board of Commissioners conducts an annual performance assessment of the Board of Directors using predetermined KPI. This process has a purpose to assess performance achievements, evaluate the effectiveness of strategic policies, and identify areas for improvement. The evaluation results are presented to the Shareholders at the GMS to ensure transparency, accountability, and continuous improvement in the Company's management.

Kriteria Penilaian Assessment Criteria

Kriteria penilaian Direksi mengacu pada:

1. Implementasi praktik GCG;
2. Kinerja secara keuangan, operasional, dan aspek-aspek lainnya yang berperan penting bagi keberlanjutan Perseroan;
3. Perbandingan antara target dan pencapaian aktual;
4. Keselarasan kinerja terhadap visi dan misi;
5. Strategi dan inovasi;
6. Pencapaian manajemen dalam meningkatkan nilai bagi Pemegang Saham; serta
7. Kinerja masing-masing Direktur secara individu.

The Board of Directors' performance evaluation is based on the following criteria:

1. Implementation of GCG practices;
2. Financial, operational, and other key performance aspects essential for the Company's going concern;
3. Comparison between targets and actual achievements;
4. Alignment of performance with vision and mission;
5. Strategy and innovation initiatives;
6. Management's success in enhancing the Shareholders value; and
7. Individual performance of each Director



Pihak Penilai

Assessor

Penilaian kinerja Direksi Perseroan dilakukan secara internal (*self-assessment*) yang dilaksanakan langsung oleh Dewan Komisaris. Selain itu, Pemegang Saham terlibat dalam penilaian kinerja Direksi melalui persetujuan atas Laporan Tahunan, Laporan Keuangan, dan keputusan strategis yang disampaikan dalam RUPS.

The performance assessment of the Board of Directors is conducted internally (*self-assessment*) and carried out directly by the Board of Commissioners. Additionally, the Shareholders play a role in the evaluation process through their approval of the Annual Report, Financial Statements, and strategic decisions presented at the GMS.

Hasil Penilaian Tahun 2025

Assessment Results in 2025

Direksi Perseroan telah melaksanakan tugas dan tanggung jawabnya secara optimal sepanjang tahun 2025, yang tercermin dalam peningkatan kinerja operasional dan keuangan yang signifikan. Beberapa area yang perlu diperbaiki, seperti penguatan koordinasi antar departemen, telah diidentifikasi sebagai fokus utama untuk tahun mendatang.

The Board of Directors has effectively fulfilled its duties and responsibilities throughout 2025, reflected in significant improvements in operational and financial performance. Nevertheless, areas for improvement, such as enhancing interdepartmental coordination, have been identified as key focus areas for the upcoming year.

Penilaian Kinerja Komite di Bawah Direksi

Performance Assessment of Committees under the Board of Directors

Hingga 31 Desember 2025, Perseroan belum membentuk komite di bawah Direksi. Namun, Direksi membawahi beberapa organ tata kelola yang mendukung pelaksanaan tugasnya, seperti Sekretaris Perusahaan dan Unit Audit Internal. Oleh karena itu, Direksi melakukan penilaian kinerja terhadap kedua organ tersebut untuk memastikan efektivitas operasional dan tata kelola perusahaan.

As of December 31, 2025, the Company has not established any committees under the Board of Directors. Nevertheless, the Board of Directors oversees several governance-supporting organs, including the Corporate Secretary and the Internal Audit Unit. Accordingly, the Board of Directors conducts performance evaluations of these organs to ensure operational effectiveness and sound corporate governance practices.

Penilaian ini mencakup beberapa kriteria, seperti efektivitas komunikasi dan koordinasi, ketepatan dan kelengkapan laporan, serta kepatuhan terhadap regulasi dan standar operasional yang berlaku.

The evaluation covers several criteria, including the effectiveness of communication and coordination, the accuracy and completeness of reporting, as well as compliance with applicable regulations and operational standards.

Hasil penilaian kinerja tahun 2025 menunjukkan bahwa Sekretaris Perusahaan telah melaksanakan tugasnya dengan baik dalam mengelola hubungan antara Direksi dan pemangku kepentingan, serta memastikan kepatuhan Perseroan terhadap peraturan yang berlaku. Di sisi lain, Unit Audit Internal dinilai berhasil menjalankan fungsi pengawasan dan memberikan rekomendasi konstruktif untuk memperbaiki sistem pengendalian internal dan manajemen risiko.

The results of the 2025 performance evaluation indicate that the Corporate Secretary has effectively carried out her responsibilities in managing relations between the Board of Directors and stakeholders, while ensuring the Company's compliance with prevailing regulations. Meanwhile, the Internal Audit Unit has been assessed as having effectively performed its oversight function and provided constructive recommendations to enhance the internal control system and risk management framework.



Transparansi Informasi Mengenai Dewan Komisaris dan Direksi

Transparency on Information of the Board of Commissioners and Board of Directors

Nominasi dan Remunerasi Dewan Komisaris dan Direksi

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

[IR-4B] [GRI 2-10, 2-19, 2-20, 2-21]

Kebijakan dan Prosedur Nominasi

Nomination Policy and Procedure

Proses nominasi anggota Dewan Komisaris dan Direksi Perseroan merupakan kewenangan Fungsi Nominasi yang dijalankan oleh Dewan Komisaris. Usulan mengenai nominasi dan remunerasi kemudian diajukan kepada RUPS untuk memastikan bahwa calon yang diajukan memenuhi kriteria dan kebutuhan Perseroan. Apabila terdapat benturan kepentingan di antara anggota Dewan Komisaris terkait usulan nominasi, hal ini harus diungkapkan secara terbuka selama rapat nominasi.

Adapun prosedur nominasi Dewan Komisaris dan Direksi diuraikan sebagai berikut:

1. Menyusun komposisi jabatan anggota Direksi dan/atau Dewan Komisaris.
2. Menyusun kebijakan dan kriteria yang dibutuhkan dalam proses nominasi.
3. Kebijakan evaluasi kinerja bagi anggota Direksi dan/atau Dewan Komisaris.
4. Melakukan penilaian kinerja anggota Direksi dan/atau Dewan Komisaris berdasarkan tolok ukur yang telah disusun sebagai bahan evaluasi.
5. Menyusun program pengembangan kemampuan anggota Direksi dan/atau Dewan Komisaris.
6. Menelaah dan mengusulkan calon yang memenuhi syarat sebagai anggota Direksi dan/atau Dewan Komisaris kepada Dewan Komisaris untuk disampaikan kepada RUPS.

The nomination process for members of the Board of Commissioners and Board of Directors falls under the authority of the Nomination Function, which is carried out by the Board of Commissioners. Proposals regarding nomination and remuneration are then submitted to the GMS to ensure that the proposed candidates meet the Company's criteria and needs. If there is a conflict of interest among Board of Commissioners members regarding the nomination proposal, it must be openly disclosed during the nomination meeting.

The nomination procedures for the Board of Commissioners and Board of Directors is described as follows:

1. Determine the composition of positions for members of the Board of Directors and/or Board of Commissioners.
2. Develop policies and criteria required in the nomination process.
3. Develop performance evaluation policies for members of the Board of Directors and/or Board of Commissioners.
4. Assess the performance of members of the Board of Directors and/or Board of Commissioners based on predetermined benchmarks as evaluation materials.
5. Develop capacity-building programs for members of the Board of Directors and/or Board of Commissioners.
6. Review and nominate candidates who meet the requirements as members of the Board of Directors and/or Board of Commissioners to the Board of Commissioners to be submitted to the GMS.

Kebijakan dan Prosedur Penetapan Remunerasi

Remuneration Policy and Procedure

[GRI 2-19, 2-20]

Proses remunerasi anggota Dewan Komisaris dan Direksi Perseroan merupakan wewenang dari Fungsi Remunerasi yang dijalankan oleh Dewan Komisaris. Dalam menetapkan besaran remunerasi, Dewan Komisaris mengajukan usulan dalam rapat, dengan mempertimbangkan kinerja organ utama, pencapaian target, kondisi keuangan internal, beban tugas dan tanggung jawab, serta standar remunerasi di industri sejenis. Setelah usulan disepakati, hasilnya disampaikan kepada Pemegang Saham dalam RUPS untuk mendapatkan persetujuan.

The remuneration process for members of the Board of Commissioners and Board of Directors falls under the authority of the Remuneration Function, which is carried out by the Board of Commissioners. In determining remuneration amount, the Board of Commissioners submits proposals during meetings, considering performance of key corporate organs, achievement of Company's targets, internal financial condition, workload and responsibilities, and industry remuneration standards. Once the proposal is agreed upon, the final decision is submitted to the Shareholders at the GMS for approval.



Adapun prosedur penetapan remunerasi Dewan Komisaris dan Direksi diungkapkan sebagai berikut.

1. Menyusun struktur remunerasi bagi anggota Dewan Komisaris dan/atau Direksi.
2. Menyusun kebijakan atas remunerasi bagi anggota Dewan Komisaris dan/atau Direksi.
3. Menyusun besaran atas remunerasi bagi anggota Dewan Komisaris dan/atau Direksi.
4. Melakukan penilaian kinerja dengan kesesuaian remunerasi yang diterima masing-masing anggota Dewan Komisaris dan/atau Direksi.

The remuneration determination procedures for the Board of Commissioners and Board of Directors is described as follows.

1. Develop remuneration structure for members of the Board of Commissioners and/or Board of Directors.
2. Develop policy on remuneration for members of the Board of Commissioners and/or Board of Directors.
3. Develop the amount of remuneration for members of the Board of Commissioners and/or Board of Directors.
4. Conduct performance appraisals on the remuneration received by each member of the Board of Commissioners and/or Board of Directors.

Struktur dan Besaran Remunerasi

Remuneration Structure and Amount

Komponen penghasilan untuk anggota Dewan Komisaris terdiri dari honorarium dan tunjangan, sedangkan Direksi menerima gaji dan tunjangan. Persentase remunerasi untuk Dewan Komisaris, yakni:

1. Komisaris Utama (10%);
2. Wakil Komisaris Utama (6%-8%);
3. Komisaris lainnya (2%-3%).

Rincian total remunerasi yang diterima oleh Dewan Komisaris dan Direksi pada tahun 2025 dan perbandingannya dengan tahun sebelumnya adalah sebagai berikut:

The remuneration components for Board of Commissioners members consist of honorarium and allowances, while Board of Directors members receive salary and allowances. The remuneration percentage for the Board of Commissioners is:

1. President Commissioner (10%);
2. Vice President Commissioner (6%-8%);
3. Other Commissioners (2%-3%).

The total remuneration details received by the Board of Commissioners and Board of Directors in 2025 and its comparison to the prior year are presented as follows.

Tabel Remunerasi Dewan Komisaris dan Direksi

Table of Remuneration for the Board of Commissioners and Directors

dalam jutaan Rupiah | in million Rupiah

Jabatan Position	Jumlah yang Diterima Amount Received	
	2025	2024
Dewan Komisaris Board of Commissioners	7.186	7.797
Direksi Board of Directors	14.675	14.440
Total	21.861	22.237

Perseroan menetapkan struktur dan besaran kompensasi bagi Direksi dan karyawan berdasarkan prinsip kewajaran, kinerja, serta kondisi industri. Perbandingan kompensasi antara tingkat manajerial tertinggi dan median karyawan dipantau secara berkala untuk memastikan kesetaraan internal dan daya saing eksternal. Perseroan memiliki kebijakan untuk tidak mengungkapkan angka spesifik rasio kompensasi secara publik. [\[GRI 2-21\]](#)

The Company determines the compensation structure and amount for the Board of Directors and employees based on the principles of fairness, performance, and industry conditions. The compensation ratio between the highest managerial level and the median employee salary is regularly monitored to ensure internal equity and external competitiveness. The Company has a policy not to publicly disclose specific compensation ratio figures. [\[GRI 2-21\]](#)



Keberagaman Komposisi Dewan Komisaris dan Direksi Diversity of the Composition of the Board of Commissioners and Board of Directors

[ESG G-01]

Perseroan saat ini belum memiliki kebijakan formal yang secara khusus mengatur keberagaman dalam keanggotaan Dewan Komisaris dan Direksi. Namun demikian, dalam proses penunjukan anggota organ Perseroan, aspek kompetensi, integritas dan relevansi pengalaman tetap menjadi pertimbangan utama.

Komposisi Dewan Komisaris dan Direksi Perseroan telah mencerminkan keberagaman latar belakang, termasuk variasi usia, gender, pengalaman profesional serta pendidikan. Keberagaman tersebut mendukung terciptanya perspektif yang lebih luas dalam proses pengawasan dan pengambilan keputusan, sekaligus memperkuat efektivitas kolaborasi di tingkat organ Perseroan.

Seluruh anggota Dewan Komisaris dan Direksi yang menjabat telah memenuhi aspek keberagaman, yang dapat dilihat lebih rinci pada profil masing-masing anggota dalam Bab Profil Perusahaan Laporan Terintegrasi ini.

The Company does not have a formal policy that specifically governs diversity within the composition of the Board of Commissioners and the Board of Directors. Nevertheless, in appointing members of the Company's governing organs, the Company consistently prioritizes competence, integrity, and the relevance of professional experience.

The composition of the Board of Commissioners and the Board of Directors reflects a range of backgrounds, including diversity in age, gender, professional experience, and educational background. This diversity contributes to broader perspectives in supervisory and decision-making processes, while enhancing the effectiveness of collaboration at the level of the Company's governing organs.

All members of the Board of Commissioners and the Board of Directors currently in office meet these diversity considerations, as further detailed in their respective profiles in the Company Profile chapter of this Integrated Report.

Pengelolaan Benturan Kepentingan Dewan Komisaris dan Direksi Management of Conflict of Interest of the Board of Commissioners and Board of Directors

[GRI 2-15] [ESG G-09]

Perseroan menetapkan pengelolaan benturan kepentingan untuk memastikan bahwa keputusan yang diambil oleh Dewan Komisaris dan Direksi dilakukan secara objektif dan adil, serta untuk melindungi kepentingan Perseroan. Beberapa hal yang harus diperhatikan oleh Dewan Komisaris dan Direksi untuk menghindari benturan kepentingan, yaitu:

1. Menghindari adanya benturan kepentingan di dalam melaksanakan tugasnya. Dewan Komisaris dan Direksi tidak akan memanfaatkan jabatan untuk kepentingan pribadi atau untuk kepentingan orang atau pihak lain yang terkait;
2. Menghindari setiap aktivitas yang dapat memengaruhi independensi Dewan Komisaris dan Direksi dalam tugas pengawasan Perseroan;
3. Mengisi Daftar Khusus yang berisikan kepemilikan saham Dewan Komisaris dan Direksi dan/atau keluarganya pada perusahaan lain;
4. Apabila terjadi benturan kepentingan, maka harus diungkapkan, dan Dewan Komisaris maupun Direksi yang bersangkutan tidak boleh melibatkan diri dalam proses pengambilan keputusan Perseroan; serta
5. Membuat pernyataan mengenai benturan kepentingan terhadap hal-hal yang termaktub dalam Rencana Kerja dan Anggaran Perseroan.

The Company establishes the management of conflicts of interest to ensure that decisions made by the Board of Commissioners and the Board of Directors are carried out objectively and fairly, and to protect the Company's interests. Several aspects that must be considered by the Board of Commissioners and Board of Directors to avoid conflicts of interest include:

1. Avoiding conflicts of interest in carrying out their duties. The Board of Commissioners and Board of Directors will not use their position for personal interests or for the benefit of others or related parties;
2. Avoiding any activities that may affect the independence of the Board of Commissioners and Board of Directors in supervising the Company;
3. Filling out a Special List containing the share ownership of the Board of Commissioners and Board of Directors and/or their families in other companies;
4. In case of a conflict of interest, it must be disclosed, and the concerned member of the Board of Commissioners or Board of Directors should not be involved in the Company's decision-making process; and
5. Making a statement regarding conflicts of interest related to matters outlined in the Work Plan and Budget.



Hubungan Afiliasi

Affiliation

Nama Name	Hubungan Keuangan dengan: Financial Relationship with:			Hubungan Keluarga dengan: Family Relationship with:		
	Dewan Komisaris Board of Commissioners	Direksi Board of Directors	Pemegang Saham Utama Major Shareholders	Dewan Komisaris Board of Commissioners	Direksi Board of Directors	Pemegang Saham Utama Major Shareholders

DEWAN KOMISARIS BOARD OF COMMISSIONERS

Heyzer Harsono	×	×	✓	✓	✓	✓
Rasid Harsono	×	×	✓	✓	✓	✓
Ferryawan Utomo	×	×	✓	×	×	×
Nini Liemijanto	×	×	×	×	×	×
Michael W.P. Soeryadjaya	×	×	×	×	×	×
Atiff Ibrahim Gill	×	×	✓	×	×	×
Sutanto	×	×	×	×	×	×
Robiyanto	×	×	×	×	×	×
Hans-Gerd Wienands-Adelsbach	×	×	×	×	×	×

DIREKSI BOARD OF DIRECTORS

Rachmat Harsono	×	×	✓	✓	✓	✓
Imelda Mulyani Harsono	×	×	✓	✓	✓	✓
Sigit Purwanto	×	×	×	×	×	×
Budi Susanto	×	×	×	×	×	×
Andy N. Purwohardono	×	×	✓	×	×	×
Noni Mulianti	×	×	×	×	×	×

Kebijakan Kepemilikan Saham Perusahaan oleh Dewan Komisaris dan/atau Direksi

Company Share Ownership Policy by the Board of Commissioners and/or Board of Directors

Perseroan senantiasa mematuhi peraturan terkait pengungkapan informasi kepemilikan saham Dewan Komisaris, Direksi, dan Pemegang Saham dengan hak suara 5%, sebagaimana diatur dalam POJK 4/2024. Laporan terkait kepemilikan dan perubahan kepemilikan saham tersebut wajib disampaikan kepada Otoritas Jasa Keuangan dan Bursa Efek Indonesia selambat-lambatnya 5 hari kerja setelah terjadinya perubahan. Sejalan dengan peraturan ini, Perseroan telah menyampaikan laporan tepat waktu melalui e-reporting bulanan dengan judul "Laporan Bulanan Registrasi Pemegang Efek" dan mengunggah informasi tersebut di situs keterbukaan informasi BEI serta situs web Perseroan.

The Company always complies with regulations regarding the disclosure of share ownership by the Board of Commissioners, Board of Directors, and the Shareholders with 5% voting rights, as outlined in POJK 4/2024. Reports regarding share ownership and changes in ownership must be submitted to the Financial Services Authority and the Indonesia Stock Exchange no later than 5 working days after the change occurs. In accordance with this regulation, the Company has submitted timely reports through monthly e-reporting titled "Monthly Report on Securities Holder Registration" and uploaded the information on the IDX's public disclosure site as well as the Company's website.



Organ Tata Kelola di Bawah Dewan Komisaris

Governance Bodies under the Board of Commissioners

Komite Audit

Audit Committee

Komite Audit merupakan komite yang dibentuk oleh Dewan Komisaris untuk mendukung fungsi pengawasan atas pengelolaan Perseroan oleh Direksi. Melalui komite ini, Dewan Komisaris memperoleh pendapat dan dukungan dalam memenuhi tanggung jawabnya termasuk pengawasan terhadap sistem dan proses pelaporan keuangan, proses audit atas laporan keuangan Perseroan, evaluasi atas pelaksanaan pengawasan internal (*internal control*). Komite Audit juga melakukan pemantauan dan evaluasi terhadap pelaksanaan tugas Unit Audit Internal serta melakukan pemantauan dan evaluasi atas kepatuhan Perseroan terhadap undang-undang di industri dan peraturan Otoritas Jasa Keuangan.

The Audit Committee is a committee established by the Board of Commissioners to support its supervisory function over the management of the Company by the Board of Directors. Through this Committee, the Board of Commissioners obtains opinions and support in carrying out its responsibilities, including oversight of financial reporting systems and processes, the audit process of the Company's financial statements, and the evaluation of the implementation of internal control. The Audit Committee also monitors and evaluates the performance of the Internal Audit Unit and oversees the Company's compliance with applicable laws and regulations in the industry, including regulations issued by the Financial Services Authority.

Pedoman Kerja

Work Guidelines

Pelaksanaan tugas dan tanggung jawab Komite Audit mengikuti ketentuan yang tercantum dalam Piagam Komite Audit. Piagam ini diperbarui dan disempurnakan pada 27 Maret 2023 dan telah dipublikasikan di situs web pada laman Tata Kelola Perusahaan.

The implementation of the duties and responsibilities of the Audit Committee follows the provisions set out in the Audit Committee Charter. The Charter was updated and refined on March 27, 2023 and has been published on the Company's website, Corporate Governance section.

Piagam Komite Audit merupakan dokumen tertulis yang mengatur struktur dan persyaratan keanggotaan, masa tugas, tugas dan tanggung jawab, wewenang, rapat Komite Audit, serta kewajiban pelaporan pelaksanaan tugas atau aktivitas Komite Audit.

The Audit Committee Charter is a written document that governs the structure and membership requirements, term of office, duties and responsibilities, authority, Audit Committee meetings, as well as reporting obligations on the execution of the Committee's duties and activities.

Komposisi

Composition

Komposisi Komite Audit diatur dalam Piagam Komite Audit, di mana komposisi Komite Audit harus terdiri dari paling sedikit 3 (tiga) anggota dengan seorang Komisaris Independen yang berperan sebagai Ketua dan anggota lainnya yang berasal dari pihak independen. Salah satu anggota Komite Audit memiliki keahlian dan pengalaman dalam bidang akuntansi dan/atau keuangan, sementara anggota lainnya harus memiliki keahlian dalam bidang hukum atau pasar modal serta pemahaman yang mendalam mengenai GCG. Setiap anggota Komite Audit diwajibkan memenuhi persyaratan kompetensi dan independensi sebagaimana yang diatur dalam Peraturan OJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

The composition of the Audit Committee is stipulated in the Audit Committee Charter, which requires the Committee to consist of at least 3 (three) members, comprising one Independent Commissioner who serves as Chairperson and other members drawn from independent parties. One member of the Audit Committee must possess expertise and experience in accounting and/or finance, while the other member must have expertise in legal or capital market matters and a sound understanding of GCG. Each member of the Audit Committee is required to meet the competency and independence requirements as set out in OJK Regulation No. 55/POJK.04/2015 concerning the Establishment and Guidelines for the Implementation of the Audit Committee's Work.

Pengangkatan dan pemberhentian anggota Komite Audit dilakukan oleh Dewan Komisaris melalui surat keputusan. Anggota Komite Audit dapat diberhentikan apabila mereka tidak lagi memenuhi kinerja yang telah ditetapkan atau dianggap tidak kompeten dalam

The Board of Commissioners appoints and dismisses members of the Audit Committee through a formal decree. The Board of Commissioners may dismiss members if they no longer meet the required performance standards or are deemed no longer



menjalankan tugasnya. Proses pemberhentian juga dapat dilakukan apabila Dewan Komisaris memutuskan bahwa anggota tersebut tidak lagi independen atau telah melanggar ketentuan yang berlaku.

competent in carrying out their duties. The Board may also dismiss members if it determines that they no longer satisfy the independence criteria or have violated applicable regulations.

Pada tahun 2025, komposisi Komite Audit terdiri dari 3 (tiga) orang, yaitu:

In 2025, the Audit Committee consisted of 3 (three) members, namely:

Nama Name	Jabatan Position	Periode Jabatan Term of Office	Masa Jabatan Assignment Period	Rangkap Jabatan Concurrent Position
Robiyanto	Ketua Chairman	Periode kedua Second Term	2025-2028	Komisaris Independen Perseroan The Company's Independent Commissioner
Sutanto	Anggota Member	Periode kedua Second Term	2025-2028	Komisaris Independen Perseroan The Company's Independent Commissioner
Tjokro Aliwidjaja	Anggota Member	Periode kedua Second Term	2025-2028	Pihak independen Independent Party

Profil

Profile

ROBIYANTO

Ketua Komite Audit

Chairman of the Audit Committee

Profil beliau telah diungkapkan pada Bab Profil Perusahaan, sub bab Profil Dewan Komisaris di dalam Laporan Terintegrasi ini.

His profile has been disclosed in the Company Profile section, under the Board of Commissioners profile, in this Integrated Report.

SUTANTO

Anggota Komite Audit

Member of the Audit Committee

Profil beliau telah diungkapkan pada Bab Profil Perusahaan, sub bab Profil Dewan Komisaris di dalam Laporan Terintegrasi ini.

His profile has been disclosed in the Company Profile section, under the Board of Commissioners profile, in this Integrated Report.



Tjokro Aliwidjaja

Anggota Komite Audit

Member of the Audit Committee

Kewarganegaraan Nationality	Indonesia
Domisili Domicile	Surabaya
Usia Age	52 tahun years
Dasar Hukum Pengangkatan Legal Basis of Appointment	Surat Keputusan Dewan Komisaris PT Samator Indo Gas Tbk tanggal 28 November 2025. Decree of the Board of Commissioners of PT Samator Indo Gas Tbk dated November 28, 2025.
Periode Jabatan Term of Office	2025-2028, periode kedua 2025-2028, second term
Riwayat Pendidikan & Sertifikasi Profesional Educational Background & Professional Certifications	- Universitas Gadjah Mada, Yogyakarta Master of Business Administration-Finance Management (2009) - Sekolah Tinggi Ilmu Ekonomi Indonesia, Jakarta Sarjana Akuntansi (1996) Bachelor of Accounting (1996)
Riwayat Jabatan Career History	Memiliki pengalaman dalam bidang <i>treasury</i> , <i>akuntansi</i> , <i>business development</i> dan ISO lebih dari 30 tahun. Has more than 30 years of experience in treasury, accounting, business development, and ISO.
Rangkap Jabatan Concurrent Position	Tidak memiliki rangkap jabatan, baik di Perseroan ataupun perusahaan lainnya. He does not serve concurrent positions, either within the Company or in other companies.
Hubungan Afiliasi Affiliation	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi, serta Pemegang Saham Utama dan/atau Pengendali. He is not affiliated with members of the Board of Commissioners or the Board of Directors, as well as with the Main and/or Controlling Shareholder.

Pernyataan Independensi

Statement of Independence

Untuk dapat menjaga independensi setiap anggota Komite, masing-masing anggota Komite Audit setiap tahunnya memberikan pernyataan independensi. Pernyataan Independensi Komite Audit Perseroan disusun berdasarkan Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tentang Pembentukan dan sesuai persyaratan menjadi Komite Audit yang tercantum dalam Piagam Komite Audit Perseroan.

To maintain the independence of each member, every Audit Committee member submits an annual statement of independence. The Company's Audit Committee Independence Statement is prepared in accordance with Financial Services Authority Regulation No. 55/POJK.04/2015 concerning the Establishment and Guidelines for the Implementation of the Audit Committee, and in line with the eligibility requirements set out in the Company's Audit Committee Charter.



Aspek Independensi Independence Aspect	Robiyanto	Sutanto	Tjokro Aliwidjaja
Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa asuransi, jasa non-asuransi, jasa penilai dan/atau jasa konsultasi lain kepada Perseroan dalam waktu 6 (enam) bulan terakhir. Not an insider of a Public Accounting Firm, Law Firm, Public Appraisal Office, or any other party providing assurance services, non-assurance services, appraisal services, and/or other consulting services to the Company within the past 6 (six) months.	✓	✓	✓
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 Perseroan pada periode berikutnya. Not a person who works or has the authority and responsibility to plan, lead, control, or supervise activities of the Company within the last 6 months, except for reappointment as an Independent Commissioner of the Company in the following period.	✓	✓	✓
Tidak mempunyai saham, baik langsung maupun tidak langsung, pada Perseroan. Does not have shares either directly or indirectly in the Company.	✓	✓	✓
Tidak mempunyai hubungan Afiliasi dengan Perseroan, anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan. Has no affiliation with the Company, members of the Board of Commissioners, Board of Directors, or Major Shareholders.	✓	✓	✓
Tidak mempunyai hubungan usaha, baik langsung maupun tidak langsung, yang berkaitan dengan kegiatan usaha Perseroan. Does not have direct or indirect business relationships related to the Company's business activities.	✓	✓	✓

Rapat Meetings

Rapat internal Komite Audit dilaksanakan minimal 4 (empat) kali setahun dan setiap waktu bila dipandang perlu, sesuai dengan Piagam Komite Audit. Sepanjang tahun 2025, Komite Audit telah mengadakan 5 (lima) kali rapat, dengan tingkat kehadiran sebagai berikut:

The Audit Committee holds internal meetings at least 4 (four) times a year and more frequently when deemed necessary, in accordance with the Audit Committee Charter. Throughout 2025, the Audit Committee held 5 (five) meetings, with attendance as follows.

Nama Name	Jabatan Position	Jumlah Rapat Number of Meeting	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Level (%)
Robiyanto	Ketua Chairman	5	5	100
Sutanto	Anggota Member	5	0	0
Tjokro Aliwidjaja	Anggota Member	5	5	100



Agenda Rapat Meeting Agenda

Tanggal Date	Agenda
11 Februari 2025 February 11, 2025	Annual Audit Plan 2025
16 April 2025 April 16, 2025	Meeting Komite Audit TW I Tahun 2025 Audit Committee Meeting Q1 2025
17 Juni 2025 June 17, 2025	Progress Audit Semester I Tahun 2025 Audit Progress First Semester 2025
23 Juli 2025 July 23, 2025	Meeting Komite Audit TW II Tahun 2025 Audit Committee Meeting Q2 2025
29 Oktober 2025 October 29, 2025	Meeting Komite Audit TW III Tahun 2025 Audit Committee Meeting Q3 2025

Masa Jabatan Term of Office

Masa jabatan anggota Dewan Komisaris yang merangkap sebagai anggota Komite Audit, sama dengan masa kerja penunjukannya sebagai anggota Dewan Komisaris yang ditentukan oleh Rapat Umum Pemegang Saham. Komite Audit dapat dipilih kembali hanya untuk 1 (satu) periode tambahan.

The term of office of Audit Committee members who concurrently serve as members of the Board of Commissioners is aligned with their term of appointment as members of the Board of Commissioners, as determined by the General Meeting of Shareholders. Audit Committee members may be reappointed for only 1 (one) additional term.

Tugas dan Tanggung Jawab Duties and Responsibilities

Mengacu pada Piagam Komite Audit, tugas dan tanggung jawab Komite Audit adalah sebagai berikut:

1. Melakukan penelaahan atas informasi keuangan yang akan dikeluarkan Perseroan kepada publik dan/atau pihak otoritas antara lain laporan keuangan, proyeksi dan laporan lainnya terkait dengan informasi keuangan Perseroan.
2. Melakukan penelaahan atas ketaatan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perseroan.
3. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan Akuntan atas jasa yang diberikan.
4. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan Akuntan yang didasarkan pada independensi, ruang lingkup penugasan dan imbalan jasa.
5. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor internal.
6. Melakukan penelaahan terhadap aktivitas pelaksanaan manajemen risiko yang dilakukan oleh Direksi, jika Perseroan tidak memiliki fungsi pemantau risiko di bawah Dewan Komisaris.

The duties and responsibilities of the Audit Committee are described as follows.

1. Reviewing the financial information that will be published by the Company to the public and/or authorities, including Financial Reports, projections, and other reports related to the Company's financial information.
2. Reviewing compliance with laws and regulations related to the Company's activities.
3. Providing an independent opinion in case of a difference between the Management and the Accountant for the services offered.
4. Providing recommendations to the Board of Commissioners regarding appointing an Accountant based on independence, the scope of assignment, and compensation for services.
5. Reviewing the implementation of inspections by the Internal Auditors and overseeing the implementation of follow-up actions by the Board of Directors on the findings of the Internal Auditors.
6. Reviewing the risk management implementation activities carried out by the Company's Board of Directors, which still needs a risk monitoring function under the Board of Commissioners.



7. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan.
8. Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan.
9. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.

7. Reviewing complaints related to the Company's accounting and financial reporting processes.
8. Reviewing and advising the Board of Commissioners regarding the potential conflict of interest of the Company.
9. Maintaining the confidentiality of the Company's documents, data, and information.

Wewenang Authorities

Selain melaksanakan tugas dan tanggung jawab, Komite Audit juga memiliki wewenang yang diatur dalam Piagam Komite Audit. Sepanjang tahun 2025, Komite Audit menjalankan wewenang tersebut dengan baik dan penuh tanggung jawab, tanpa menghadapi kendala atau intervensi dari pihak mana pun. Wewenang ini mencakup:

1. Mengakses dokumen, data dan informasi Perseroan tentang karyawan, dana, aset dan sumber daya perusahaan yang diperlukan;
2. Berkomunikasi langsung dengan karyawan, termasuk Direksi dan pihak yang menjalankan fungsi audit internal, manajemen risiko dan Akuntan terkait tugas dan tanggung jawab Komite Audit;
3. Melibatkan pihak independen di luar anggota Komite Audit yang diperlukan untuk membantu pelaksanaan tugasnya (jika diperlukan); serta
4. Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris, sesuai dengan koridor tata kelola perusahaan.

Adapun tanggung jawab Komite Audit dalam pemberian rekomendasi atas penunjukan dan pemberhentian auditor eksternal mencakup:

1. Penilaian independensi auditor eksternal;
2. Evaluasi kompetensi dan kualitas auditor;
3. Penilaian ruang lingkup dan pendekatan audit;
4. Penilaian kewajaran honorarium audit;
5. Evaluasi kinerja auditor eksternal mencakup kualitas hasil audit, ketepatan waktu, profesionalisme; dan
6. Kepatuhan terhadap ketentuan rotasi.

In addition to carrying out its duties and responsibilities, the Audit Committee also has authority as outlined in the Audit Committee Charter. Throughout 2025, the Audit Committee exercised this authority effectively and responsibly, without encountering any obstacles or interventions from any party. This authority includes:

1. Accessing documents, data, and information about the Company's employees, funds, assets, and resources as needed;
2. Communicating directly with employees, including the Board of Directors and those performing internal audit, risk management, and accounting functions related to the duties and responsibilities of the Audit Committee;
3. Engaging independent parties outside the Audit Committee members if necessary to assist in performing its duties (if required); and
4. Exercising other powers granted by the Board of Commissioners, in accordance with corporate governance framework.

The Audit Committee's responsibilities in providing recommendations on the appointment and dismissal of the external auditor include:

1. Assessing the independence of the external auditor;
2. Evaluating the auditor's competence and quality;
3. Reviewing the audit scope and approach;
4. Assessing the fairness of the audit fees;
5. Evaluating the performance of the external auditor, including the quality of audit results, timeliness, and professionalism; and
6. Monitoring compliance with applicable rotation requirements.

Pengembangan Kompetensi Competency Development

Pelatihan Komite Audit bertujuan untuk meningkatkan efektivitas pelaksanaan tugasnya. Pelatihan dapat diselenggarakan oleh pihak internal, pihak ketiga, atau dilakukan secara mandiri. Sepanjang tahun 2025, anggota Komite Audit telah mengikuti berbagai pelatihan, dengan rincian sebagai berikut:

Audit Committee training aims to enhance the effectiveness of the Committee's performance of its duties. The training programs may be organized internally, conducted by third parties, or undertaken independently. Throughout 2025, members of the Audit Committee participated in various training programs, as detailed below:



Nama Name	Jabatan Position	Nama Pelatihan Training Name	Tanggal Pelatihan Training Date	Penyelenggara Organizer
Robiyanto	Ketua Chairman	Telah diungkapkan pada bagian Dewan Komisaris. Disclosed in the Board of Commissioners section.		
Sutanto	Anggota Member	Telah diungkapkan pada bagian Dewan Komisaris. Disclosed in the Board of Commissioners section.		
Tjokro Aliwidjaja	Anggota Member	Financial Literature & Risk Management	6 Agustus 2025 August 6, 2025	Lembaga Penjamin Simpanan Deposit Insurance Corporation
		Communication Skill	22 Agustus 2025 August 22, 2025	PT Sandana
		Investment & Discussion Forum 2025	12 Desember 2025 December 12, 2025	Pemerintah Kota Surakarta City of Surakarta Government

Pelaksanaan Tugas Implementation of Duties

Sepanjang tahun 2025, Komite Audit telah melaksanakan tugas dan tanggung jawab dengan baik dan efektif, yang diuraikan sebagai berikut.

1. Melakukan penelaahan atas Laporan Keuangan Perseroan setiap triwulan. Komite Audit juga telah melakukan penelaahan atas Laporan Keuangan Perseroan untuk periode yang berakhir pada 31 Desember 2025;
2. Melakukan penelaahan atas ketaatan Perseroan terhadap peraturan perundang-undangan terkait.
3. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan Bapak Edward Dharmadi sebagai Akuntan Publik dari KAP Purwanto, Susanti & Surja (EY Indonesia) yang akan melaksanakan proses audit atas Laporan Keuangan Perseroan untuk tahun buku yang berakhir pada 31 Desember 2025 yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa. Rekomendasi tersebut juga didasari pada Laporan Hasil Evaluasi Komite Audit kepada Dewan Komisaris atas pelaksanaan proses audit Laporan Keuangan Tahunan Perseroan tahun sebelumnya. Laporan Penunjukan Akuntan Publik dan Kantor Akuntan Publik untuk Laporan Keuangan Tahunan Perseroan untuk tahun buku yang berakhir pada 31 Desember 2025 telah disampaikan kepada Otoritas Jasa Keuangan pada 22 September 2025;
4. Melaksanakan penelaahan atas pelaksanaan pemeriksaan oleh Auditor Internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor tersebut setiap triwulan dalam rapat Komite Audit;
5. Melakukan penelaahan terbatas terhadap aktivitas pelaksanaan manajemen setiap triwulan dalam rapat Komite Audit;
6. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan. Selama tahun 2025, tidak terdapat pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan;

Throughout 2025, the Audit Committee carried out its duties and responsibilities effectively, as outlined below:

1. Reviewed the Company's Financial Statements on a quarterly basis. The Audit Committee also reviewed the Company's Financial Statements for the period ended December 31, 2025;
2. Reviewed the Company's compliance with applicable laws and regulations;
3. Provided a recommendation to the Board of Commissioners regarding the appointment of Mr. Edward Dharmadi as Public Accountant from KAP Purwanto, Susanti & Surja (EY Indonesia) to conduct the audit of the Company's Financial Statements for the financial year ended December 31, 2025, based on considerations of independence, scope of engagement, and professional fees. The recommendation was also based on the Audit Committee's Evaluation Report to the Board of Commissioners on the implementation of the prior year's annual financial audit process. The report on the appointment of the Public Accountant and Public Accounting Firm for the Company's Annual Financial Statements for the financial year ended December 31, 2025 was submitted to the OJK on September 22, 2025;
4. Reviewed the implementation of audits conducted by the Internal Auditor and monitored the follow-up actions taken by the Board of Directors on audit findings on a quarterly basis in Audit Committee meetings;
5. Conducted limited reviews of management activities on a quarterly basis during Audit Committee meetings;
6. Reviewed complaints related to the Company's accounting and financial reporting processes. Throughout 2025, there were no complaints related to accounting and financial reporting;



7. Mengidentifikasi dan mengawasi hubungan afiliasi di lingkungan Perseroan serta memberi saran kepada Dewan Komisaris jika ada potensi benturan kepentingan. Sepanjang tahun 2025, tidak ditemukan potensi benturan kepentingan terhadap Dewan Komisaris;
8. Melakukan *self-assessment* Pelaksanaan Tugas Komite Audit;
9. Memastikan kerahasiaan dokumen, data, dan informasi Perseroan selama proses audit secara efektif.

7. Identified and monitored affiliated relationships within the Company and provided advice to the Board of Commissioners in the event of potential conflicts of interest. Throughout 2025, no potential conflicts of interest involving the Board of Commissioners were identified;
8. Conducted a self-assessment of the Audit Committee's performance of duties; and
9. Ensured the confidentiality of the Company's documents, data, and information throughout the audit process.

Pengembangan Kompetensi

Competency Development

Pelatihan Komite Audit bertujuan untuk meningkatkan efektivitas pelaksanaan tugasnya. Pelatihan dapat diselenggarakan oleh pihak internal, pihak ketiga, atau dilakukan secara mandiri. Sepanjang tahun 2025, anggota Komite Audit telah mengikuti berbagai pelatihan, dengan rincian sebagai berikut:

Audit Committee training aims to enhance the effectiveness of the Committee's performance of its duties. The training programs may be organized internally, conducted by third parties, or undertaken independently. Throughout 2025, members of the Audit Committee participated in various training programs, as detailed below:

Komite ESG

ESG Committee

Komite *Environment, Social, dan Governance* (ESG) bertugas menetapkan arah, tujuan, dan strategi keberlanjutan Perseroan. Komite ini juga memantau dan mengevaluasi kinerja ESG secara berkala untuk memastikan kegiatan usaha berjalan selaras dengan prinsip keberlanjutan dan tata kelola yang baik.

The Environment, Social, and Governance (ESG) Committee is responsible for setting the Company's direction, objectives, and sustainability strategy. The Committee also monitors and evaluates ESG performance on a regular basis to ensure that business activities align with sustainability principles and good corporate governance.

Pedoman Kerja

Working Guidelines

Pelaksanaan tugas dan tanggung jawab Komite ESG mengikuti ketentuan yang tercantum dalam *Terms of Reference* (TOR) ESG Committee. TOR telah disahkan dan disetujui oleh Direksi pada bulan November 2024.

The implementation of the duties and responsibilities of the ESG Committee follows the provisions set out in the Terms of Reference (TOR) of the ESG Committee. The TOR was ratified and approved by the Board of Directors in November 2024.

Komposisi

Composition

Komite ESG dibentuk berdasarkan Surat Keputusan Dewan Komisaris No. 98/SK-Dekom/SIG/XI/2024, yang terdiri dari 5 (lima) orang anggota. Direktur Utama menjabat sebagai Ketua Komite ESG, dengan 4 (empat) anggota lainnya berasal dari jajaran Direksi, yaitu *Deputy CEO, Chief Operating Officer, Production & Technical Director*, serta *Production Director*.

The ESG Committee was established based on the Board of Commissioners Decision No. 98/SK-Dekom/SIG/XI/2024, consisting of 5 (five) members. The President Director serves as the Chairman of the ESG Committee, with the other 4 (four) members comes from the Board of Directors: *Deputy CEO, Chief Operating Officer, Production & Technical Director*, as well as *Production Director*.



Nama Name	Jabatan Position	Periode Jabatan Assignment Period	Masa Jabatan Term of Office	Rangkap Jabatan Concurrent Position
Rachmat Harsono	Ketua Chairman	Periode Pertama First Term	2024-2027	Direktur Utama President Director
Sigit Purwanto*	Anggota Member	Periode Pertama First Term	2025-2027	Wakil Direktur Utama Vice President Director
Imelda Mulyani Harsono	Anggota Member	Periode Pertama First Term	2024-2027	Wakil Direktur Utama Vice President Director
Budi Susanto	Anggota Member	Periode Pertama First Term	2024-2027	Direktur Director
Octavianus Santoso**	Anggota Member	Periode Pertama First Term	2024-2027	-

*Pada tanggal 13 Juni 2025, Bapak Sigit Purwanto diangkat sebagai Wakil Direktur Utama Perseroan dan setelahnya menjadi anggota Komite ESG

**Menjabat sebagai Direktur Perseroan sampai dengan 13 Juni 2025

*In June 13, 2025, Mr. Sigit Purwanto was appointed as the Vice President Director of the Company and became the member of the ESG Committee afterward

**Served as the Company's Director until June 13, 2025

Profil Profile

Rachmat Harsono

Ketua Komite ESG

Chairman of the ESG Committee

Profil beliau telah diungkapkan pada Bab Profil Perusahaan, sub bab Profil Direksi di dalam Laporan Terintegrasi ini.

His profile has been disclosed in the Company Profile section, under the Board of Directors profile, in this Integrated Report.

Sigit Purwanto

Anggota Komite ESG

Member of the ESG Committee

Profil beliau telah diungkapkan pada Bab Profil Perusahaan, sub bab Profil Direksi di dalam Laporan Terintegrasi ini.

His profile has been disclosed in the Company Profile section, under the Board of Directors profile, in this Integrated Report.

Imelda Mulyani Harsono

Anggota Komite ESG

Member of the ESG Committee

Profil beliau telah diungkapkan pada Bab Profil Perusahaan, sub bab Profil Direksi di dalam Laporan Terintegrasi ini.

His profile has been disclosed in the Company Profile section, under the Board of Directors profile, in this Integrated Report.

Budi Susanto

Anggota Komite ESG

Member of the ESG Committee

Profil beliau telah diungkapkan pada Bab Profil Perusahaan, sub bab Profil Direksi di dalam Laporan Terintegrasi ini.

His profile has been disclosed in the Company Profile section, under the Board of Directors profile, in this Integrated Report.



Octavianus Santoso

Anggota Komite ESG

Member of the ESG Committee

Kewarganegaraan Nationality	Indonesia
Domisili Domicile	Surabaya
Usia Age	56 tahun Years
Dasar Hukum Pengangkatan Legal Basis of Appointment	Surat Keputusan Dewan Komisaris No. 98/SK-Dekom/SIG/XI/2024 Decree of the Board of Commissioners No. 98/SK-Dekom/SIG/XI/2024
Periode Jabatan Term of Office	2024–2027, Periode Pertama 2024–2027, First Term
Riwayat Pendidikan Educational Background	Sarjana Teknik Elektro dari Institut Teknologi Adhitama (1995) Bachelor of Electrical Engineering from Institut Teknologi Adhitama (1995)
Riwayat Jabatan Career History	- Plant Manager PT Omya (2007–2018) - Sustainability Manager PT Omya (2018–2021) - Direktur Sustainability & Process Improvement (2022–2025) - Direktur PT Samator Gas Industri (sejak 2025) - Plant Manager of PT Omya (2007–2018) - Sustainability Manager of PT Omya (2018–2021) - Sustainability & Process Improvement Director (2022–2025) - Director PT Samator Gas Industri (since 2025)
Rangkap Jabatan Concurrent Positions	Direktur PT Samator Gas Industri (sejak 2025) Director PT Samator Gas Industri (since 2025)
Hubungan Afiliasi Affiliation	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi, serta Pemegang Saham Utama dan/atau Pengendali. He is not affiliated with members of the Board of Commissioners or the Board of Directors, as well as with the Main and/or Controlling Shareholder.

Tugas dan Tanggung Jawab

Duties and Responsibilities

Komite ESG bertugas mengembangkan dan merancang strategi ESG Perseroan, termasuk mengawasi sumber risiko dan peluang ESG yang paling material, tindakan-tindakan yang terkait, serta proses pelaporannya.

The ESG Committee is responsible for developing and designing the Company's ESG strategy, including supervising the most material ESG risks and opportunities, related actions, and the reporting process.



Wewenang Authority

Komite ESG juga memiliki wewenang yang telah diatur dalam TOR Komite ESG, antara lain:

1. Mencari informasi yang diperlukan dari setiap karyawan Perseroan, di mana seluruh karyawan telah diarahkan untuk bekerja sama dengan Komite ESG;
2. Melakukan kerja sama dan berkoordinasi seperlunya dengan seluruh komite pendukung Dewan Komisaris lainnya;
3. Menggunakan jasa lembaga eksternal serta memperoleh nasihat hukum atau profesional independen dari luar, jika diperlukan;
4. Mengakses sumber daya yang memadai untuk melaksanakan tugasnya;
5. Mengundang Direktur, pejabat Perseroan atau Entitas Anak, maupun pihak lain untuk menghadiri rapat Komite sebagai Invitee dari waktu ke waktu sesuai kebutuhan; serta
6. Mendelegasikan fungsi sebagaimana disebutkan dalam poin 2 (dua) kepada 1 (satu) atau lebih sub-komite, karyawan, pejabat, perwakilan, konsultan, profesional, atau agen, jika diperlukan.

The ESG Committee also holds the authority as outlined in the ESG Committee's TOR, including:

1. Requesting necessary information from any Company's employee, with all employees directed to cooperate with the ESG Committee;
2. Collaborating and coordinating as needed with all other supporting committees of the Board of Commissioners;
3. Engaging external institutions and obtaining independent legal or professional advice, if necessary;
4. Accessing adequate resources to perform its duties;
5. Inviting Directors, Company or Subsidiary officers, or other parties to attend Committee meetings as Invitees from time to time as needed; and
6. Delegating functions mentioned in point 2 (two) to 1 (one) or more sub-committees, employees, officers, representatives, consultants, professionals, or agents, if required.

Rapat Meeting

Rapat internal Komite ESG dilaksanakan minimal 4 (empat) kali dalam 1 (satu) tahun sesuai dengan TOR Komite ESG. Pada tahun 2025, Komite ESG telah mengadakan 2 (dua) kali rapat, dengan tingkat kehadiran sebagai berikut.

ESG Committee internal meetings are held at least 4 (four) times a year in accordance with the ESG Committee TOR. In 2025, the ESG Committee held 2 (two) meeting, with the attendance level as follows.

 **Tabel Rapat Komite ESG**
Table of ESG Committee Meeting

Nama Name	Jabatan Position	Jumlah Rapat Number of Meeting	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Level (%)
Rachmat Harsono	Ketua Chairman	2	2	100
Sigit Purwanto*	Anggota Member	1	1	100
Imelda Mulyani Harsono	Anggota Member	2	2	100
Budi Susanto	Anggota Member	2	2	100
Octavianus Santoso	Anggota Member	2	2	100

*Pada tanggal 13 Juni 2025, Bapak Sigit Purwanto diangkat sebagai Wakil Direktur Utama Perseroan dan setelahnya menjadi anggota Komite ESG. Jumlah dan persentase kehadiran beliau dihitung berdasarkan jumlah Rapat saat menjabat sebagai komite ESG.

*In June 13, 2025, Mr. Sigit Purwanto was appointed as the Vice President Director of the Company and became the member of the ESG Committee afterward. The total and percentage of attendance is counted based on his total meeting after serving as member of ESG committee.



Tabel Rapat Komite ESG **Table of ESG Committee Meeting**

Tanggal Date	Agenda
20 Februari 2025 February 20, 2025	- Pembahasan data ESG KPI Tahun Buku 2024 - Pembahasan dan Persetujuan <i>Decarbonization Plan</i> untuk <i>Net Zero</i> 2060 - Discussion of ESG KPI data for 2024 Fiscal Year - Discussion and approval of the <i>Decarbonization Plan</i> for <i>Net Zero</i> 2060
23 September 2025 September 23, 2025	- Pembahasan data ESG KPI Semester I 2025 - Penyusunan dan Persetujuan <i>Action Plan</i> Data ESG KPI Semester I 2025 - Discussion of ESG KPI data for Semester I 2025 - Formulation and approval of the <i>Action Plan</i> for ESG KPI data for Semester I 2025

Pengembangan Kompetensi **Competency Development**

Nama Name	Jabatan Position	Nama Pelatihan Training Name	Tanggal Pelatihan Training Date	Penyelenggara Organizer
Rachmat Harsono	Ketua Chairman	Telah diungkapkan pada bagian Direksi. Disclosed in the Board of Directors section.		
Sigit Purwanto	Anggota Member			
Imelda Mulyani Harsono	Anggota Member			
Budi Susanto	Anggota Member			
Octavianus Santoso	Anggota Member	<i>Senior Management Leadership Alignment Summit</i>	29-31 Jul 2025 July 29-31, 2025	PT Samator Indo Gas Tbk

Pelaksanaan Tugas **Implementation of Duties**

Sepanjang tahun 2025, Komite ESG telah melaksanakan tugas dan tanggung jawab dengan baik dan efektif, yang diuraikan sebagai berikut.

- Memantau capaian KPI ESG secara menyeluruh serta mengidentifikasi peluang untuk peningkatan kinerja.
- Memberikan dukungan yang dibutuhkan agar program peningkatan kualitas ESG dapat berjalan dengan baik dan sesuai rencana
- Menyusun dan menjalankan rencana dekarbonisasi untuk mendukung penurunan emisi dan keberlanjutan lingkungan

Throughout 2025, the ESG Committee carried out its duties and responsibilities effectively, as outlined below:

- Monitored the achievement of ESG KPIs comprehensively and identified opportunities for performance improvement.
- Provided the necessary support to ensure that ESG quality enhancement programs progressed as planned.
- Developed and implemented a decarbonization plan to support emission reduction and environmental sustainability.



Fungsi Nominasi dan Remunerasi Nomination and Remuneration Function

Per 31 Desember 2025, Perseroan belum membentuk Komite Nominasi dan Remunerasi dengan pertimbangan berbagai faktor dari Manajemen dan Pemegang Saham. Selama tahun berjalan, Fungsi Nominasi dan Remunerasi dilaksanakan secara memadai oleh Dewan Komisaris dengan memastikan kepatuhan terhadap POJK 34/2014.

As of December 31, 2025, the Company has not established a Nomination and Remuneration Committee, taking into consideration various factors evaluated by Management and the Shareholders. During the year, the Nomination and Remuneration Function was adequately carried out by the Board of Commissioners in compliance with POJK 34/2014.

Tugas dan Tanggung Jawab Duties and Responsibilities

Tugas dan tanggung jawab Dewan Komisaris terkait Fungsi Nominasi dan Remunerasi diuraikan sebagai berikut:

1. Fungsi Nominasi
 - a. Menyusun komposisi dan proses nominasi anggota Dewan Komisaris dan/atau anggota Direksi.
 - b. Menyusun kebijakan dan kriteria yang dibutuhkan dalam proses nominasi calon anggota Dewan Komisaris dan/atau anggota Direksi.
 - c. Membantu pelaksanaan evaluasi atas kinerja anggota Dewan Komisaris dan/atau anggota Direksi.
 - d. Menyusun program pengembangan kemampuan anggota Dewan Komisaris dan/atau Direksi.
 - e. Menelaah dan mengusulkan calon yang memenuhi syarat sebagai anggota Dewan Komisaris dan/atau anggota Direksi untuk disampaikan kepada RUPS.
2. Fungsi Remunerasi
 - a. Menyusun struktur remunerasi bagi anggota Dewan Komisaris dan/atau anggota Direksi.
 - b. Menyusun kebijakan atas remunerasi bagi anggota Dewan Komisaris dan/atau anggota Direksi.
 - c. Menyusun besaran atas remunerasi bagi anggota Dewan Komisaris dan/atau anggota Direksi untuk disampaikan kepada RUPS.

The duties and responsibilities of the Board of Commissioners related to the Nomination and Remuneration Function are described as follows:

1. Nomination Function
 - a. Develop the composition and nomination process of members of the Board of Commissioners and/or Board of Directors.
 - b. Develop policies and criteria required for the nomination process of candidates for members of the Board of Commissioners and/or Board of Directors.
 - c. Assist in the evaluation of the performance of members of the Board of Commissioners and/or Board of Directors;
 - d. Develop a program to enhance the capabilities of members of the Board of Commissioners and/or Board of Directors.
 - e. Review and propose candidates who meet the qualifications to be members of the Board of Commissioners and/or Board of Directors to be presented at the GMS.
2. Remuneration Function
 - a. Develop the remuneration structure for members of the Board of Commissioners and/or Board of Directors.
 - b. Develop the remuneration policy for members of the Board of Commissioners and/or Board of Directors.
 - c. Develop the remuneration amount for members of the Board of Commissioners and/or Board of Directors to be presented at the GMS.

Kebijakan Suksesi Direksi Board of Directors Succession Policy

Hingga tahun 2025, Perseroan belum memiliki Kebijakan Suksesi Direksi secara formal. Namun, Perseroan menyadari pentingnya keberlanjutan kepemimpinan dan sedang mempersiapkan langkah-langkah untuk menyusun kebijakan suksesi yang akan memastikan kelangsungan kepemimpinan di masa mendatang. Proses suksesi saat ini dilakukan melalui RUPS berdasarkan rekomendasi dari Komisaris Utama.

Until 2025, the Company has not yet established a formal Board of Directors Succession Policy. However, the Company acknowledges the importance of leadership continuity and is in the process of preparing steps to develop a succession policy that ensures future leadership sustainability. The current succession process is conducted through the GMS based on the recommendations from the President Commissioner.



Perseroan berkomitmen untuk memperkenalkan kebijakan suksesi Direksi dalam waktu dekat, dengan melibatkan Dewan Komisaris dan pihak terkait untuk memastikan bahwa proses penggantian dan penunjukan Direksi dilakukan dengan memperhatikan kebutuhan Perseroan dan kriteria yang sesuai.

The Company is committed to introducing a Board of Directors Succession Policy in the near future, involving the Board of Commissioners and relevant parties to ensure that the process of replacing and appointing Directors considers the Company's needs and appropriate criteria.

Rapat Meeting

Sepanjang tahun 2025, rapat Dewan Komisaris yang berhubungan dengan Fungsi Nominasi dan Remunerasi diselenggarakan pada 26 Agustus 2025.

In 2025, the Board of Commissioners held a meeting related to the Nomination and Remuneration Function on August 26, 2025.

Pelaksanaan Tugas Implementation of Duties

Sepanjang tahun 2025, Dewan Komisaris telah menjalankan Fungsi Nominasi dan Remunerasi dengan efektif, salah satunya dalam penetapan remunerasi anggota Dewan Komisaris dan Direksi.

Throughout 2025, the Board of Commissioners effectively carried out the Nomination and Remuneration Function, including the determination of remuneration for members of the Board of Commissioners and the Board of Directors.

Organ Tata Kelola di Bawah Direksi

Governance Bodies under the Board of Directors

Sekretaris Perusahaan Corporate Secretary

Sekretaris Perusahaan merupakan organ pendukung Direksi yang berfungsi sebagai penghubung antara Perseroan dengan para pemangku kepentingan. Peran ini mencakup pengelolaan komunikasi korporat penyampaian informasi material secara tepat waktu dan akurat, serta pemenuhan kewajiban keterbukaan informasi sesuai ketentuan regulator. Keberadaan Sekretaris Perusahaan menjadi elemen penting dalam menjaga kredibilitas dan transparansi Perseroan sebagai perusahaan publik.

The Corporate Secretary serves as a supporting organ of the Board of Directors and acts as a liaison between the Company and its stakeholders. This role encompasses the management of corporate communications, the timely and accurate disclosure of material information, and the fulfillment of disclosure obligations in accordance with regulatory requirements. The Corporate Secretary plays an essential role in maintaining the Company's credibility and transparency as a public company.

Pihak yang Mengangkat dan Memberhentikan Sekretaris Perusahaan

Appointment and Dismissal of the Corporate Secretary

Pengangkatan dan pemberhentian Sekretaris Perusahaan dilakukan berdasarkan keputusan Direksi dengan memperhatikan ketentuan peraturan perundang-undangan yang berlaku, yaitu Peraturan Otoritas Jasa Keuangan (POJK) Nomor 35 Tahun 2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik Pasal 3 Ayat 1, serta mekanisme internal Perseroan, dan dilaksanakan dengan persetujuan Dewan Komisaris. Dalam pelaksanaan tugasnya, Sekretaris Perusahaan bertanggung jawab dan melaporkan pelaksanaan fungsi serta kegiatannya secara langsung kepada Direktur Utama.

The appointment and dismissal of the Corporate Secretary are carried out pursuant to a resolution of the Board of Directors, taking into account the prevailing laws and regulations, particularly Financial Services Authority Regulation (POJK) No. 35 of 2014 concerning Corporate Secretaries of Issuers or Public Companies, Article 3 paragraph 1, as well as the Company's internal mechanisms, and are subject to the approval of the Board of Commissioners. In performing its duties, the Corporate Secretary is responsible for and reports the execution of its functions and activities directly to the President Director.



Kualifikasi Sekretaris Perusahaan Qualification of Corporate Secretary

Sekretaris Perusahaan mengemban peran untuk mendukung terjaganya reputasi dan citra Perseroan secara konsisten melalui pengelolaan komunikasi yang efektif, terkoordinasi, dan bertanggung jawab kepada seluruh pemangku kepentingan. Peran tersebut dijalankan sebagai bagian dari penerapan Tata Kelola Perusahaan yang Baik, khususnya dalam memastikan keterbukaan informasi yang relevan, kepatuhan terhadap ketentuan yang berlaku, serta kelancaran koordinasi antar organ Perseroan.

Untuk dapat menjalankan peran tersebut secara optimal, Sekretaris Perusahaan wajib memenuhi persyaratan minimal sebagai berikut:

1. Cakap melakukan perbuatan hukum;
2. Memiliki pengetahuan dan pemahaman di bidang hukum, keuangan dan tata kelola perusahaan;
3. Memahami kegiatan usaha Perseroan;
4. Memiliki kemampuan berkomunikasi dengan baik;
5. Berdomisili di Indonesia.

The Corporate Secretary carries the responsibility of safeguarding the Company's reputation and corporate image on a consistent basis through effective, coordinated, and accountable communication with all stakeholders. This role forms an integral part of the implementation of Good Corporate Governance, particularly in ensuring the disclosure of relevant information, compliance with applicable regulations, and seamless coordination among the Company's governing bodies.

To perform this role effectively, the Corporate Secretary must meet the following minimum requirements:

1. Legally competent to perform legal acts;
2. Possesses knowledge and understanding in the areas of law, finance, and corporate governance;
3. Has a sound understanding of the Company's business activities;
4. Demonstrates strong communication skills; and
5. Is domiciled in Indonesia.

Pedoman Kerja Work Guidelines

Sekretaris Perusahaan menjalankan tugas dan tanggung jawab sesuai dengan ketentuan yang tercantum dalam POJK 35/2014.

The Corporate Secretary performs duties and responsibilities in accordance with the provisions outlined in POJK 35/2014.

Profil Profile

Hingga Desember 2025, tidak ada perubahan pada posisi Sekretaris Perusahaan, yang masih dijabat oleh Imelda Mulyani Harsono. Beliau diangkat berdasarkan Surat Keputusan Direksi No. 013/SIGVI/23 tanggal 10 Juli 2023. Profil lengkap beliau diungkapkan pada bab Profil Perusahaan, sub-bab Profil Direksi dalam Laporan Terintegrasi ini.

As of December 2025, there have been no changes in the position of Corporate Secretary, which is still held by Imelda Mulyani Harsono. She was appointed based on the Board of Directors' Decree No. 013/SIGVI/23 dated July 10, 2023. Her full profile is disclosed in the Company Profile section, sub-chapter Board of Directors Profile in this Integrated Report.

Tugas dan Tanggung Jawab Duties and Responsibilities

Tugas dan tanggung jawab yang dijalankan oleh Sekretaris Perusahaan diuraikan sebagai berikut.

1. Mengikuti perkembangan pasar modal, khususnya peraturan perundang-undangan yang berlaku di bidangnya.
2. Memberikan masukan kepada Direksi dan Dewan Komisaris mengenai kepatuhan terhadap ketentuan peraturan perundang-undangan di bidang pasar modal.
3. Membantu Direksi dan Dewan Komisaris dalam pelaksanaan tata kelola perusahaan.
4. Berfungsi sebagai penghubung antara Perseroan dan Pemegang Saham, regulator, dan pemangku kepentingan lainnya.
5. Memberikan layanan kepada publik atau pemangku kepentingan berkenaan dengan informasi Perseroan.

The duties and responsibilities carried out by the Corporate Secretary are described as follows.

1. Closely monitor the development of the Capital Market sector, particularly relevant Capital Market laws and regulations.
2. Provide input to the Board of Directors and Board of Commissioners regarding compliance with the applicable regulations in the capital market sector.
3. Assist the Board of Directors and Board of Commissioners in implementing good corporate governance.
4. As a liaison between the Issuer or Public Company, the Shareholders, the Financial Services Authority, and stakeholders.
5. Provide information related to the Company to the public or stakeholders.



Pengembangan Kompetensi

Competency Development

Perseroan mendukung pengembangan kompetensi Sekretaris Perusahaan melalui pelaksanaan berbagai program peningkatan kapasitas yang relevan dengan fungsi dan tanggung jawab jabatan. Pengembangan kompetensi tersebut ditujukan untuk menjaga kualitas pelaksanaan tugas, meningkatkan efektivitas koordinasi, serta mendukung kinerja Sekretaris Perusahaan secara berkelanjutan. Informasi mengenai pelatihan yang diikuti oleh Sekretaris Perusahaan telah disajikan dalam uraian Direksi pada Bab Tata Kelola Perusahaan yang Baik dalam Laporan Terintegrasi ini.

The Company supports the competency development of the Corporate Secretary through the implementation of various capacity-building programs relevant to the function and responsibilities of the position. This competency development aims to maintain the quality of task execution, enhance coordination effectiveness, and support the sustainable performance of the Corporate Secretary. Information regarding the training programs attended by the Corporate Secretary is presented in the Board of Directors section under the Good Corporate Governance chapter of this Integrated Report.

Pelaksanaan Tugas

Implementation of Duties

Sepanjang tahun 2025, Sekretaris Perusahaan telah melaksanakan berbagai fungsi komunikasi, kepatuhan dan koordinasi korporat sesuai mandat yang diberikan. Adapun kegiatan utama yang dijalankan selama periode pelaporan meliputi:

1. Melaksanakan pelaporan Keterbukaan Informasi, Transaksi Material, dan kewajiban lainnya yang perlu disampaikan kepada Otoritas Jasa Keuangan dan Bursa Efek Indonesia.
2. Mendukung pelaksanaan RUPS tahun buku 2024 pada 13 Juni 2025.
3. Mengikuti perkembangan pasar modal melalui beragam kanal dan aktualisasi profesi dalam *Indonesia Corporate Secretary Association* (ICSA).
4. Aktif mengikuti pelatihan dan menjadi pembicara di berbagai forum selama tahun 2025. Daftar pelatihan telah diungkapkan pada bagian Dewan Direksi.
5. Mendokumentasikan pelaksanaan rapat Dewan Komisaris, rapat Direksi, rapat gabungan Dewan Komisaris dan Direksi, rapat Komite Audit, serta rapat lainnya.
6. Memberi saran dan menjadi penghubung antara manajemen Perseroan dengan Otoritas Jasa Keuangan dan Bursa Efek Indonesia.
7. Mendukung pelaksanaan GCG berbasiskan Kode Etik dan Anggaran Dasar Perseroan, Peraturan Otoritas Jasa Keuangan, dan peraturan regulator lainnya.

Throughout 2025, the Corporate Secretary carried out communication, compliance, and corporate coordination functions, including:

1. Carried out reporting on Information Disclosure, Material Transactions, and other obligations to be submitted to the Financial Service Authority, and Indonesia Stock Exchange.
2. Supported the implementation of the GMS for the 2024 Financial Year held on June 13, 2025;
3. Closely monitored the development of the Capital Market through numerous channels and professional actualization with the Indonesian Corporate Secretary Association (ICSA).
4. Actively participated in training programs and served as a speaker in various forums during 2025. The detailed list of her trainings has been disclosed in the Board of Directors sub-chapter.
5. Documented the implementation of Board of Commissioners meetings, Board of Directors meetings, joint meetings of the Board of Commissioners and Board of Directors, Audit Committee meetings, and other meetings.
6. Provided input and acted as a liaison between the Company's Management, Financial Service Authority, and the Indonesia Stock Exchange.
7. Supported the GCG implementation based on the Code of Conduct and Articles of Association, Financial Service Authority Regulation, and other regulator provisions.



Unit Audit Internal

Internal Audit Unit

Unit Audit Internal merupakan organ pendukung Direksi yang bertugas untuk mengevaluasi dan menilai efektivitas sistem manajemen risiko, pengendalian internal, serta kepatuhan terhadap peraturan dan kebijakan Perseroan. Selain itu, unit ini berperan penting dalam mendukung transparansi dan akuntabilitas, serta membantu manajemen mencapai tujuan strategis Perseroan.

The Internal Audit Unit is a supporting organ of the Board of Directors responsible for evaluating the effectiveness of risk management, internal control systems, and compliance with regulations and Company policies. It also supports transparency and accountability and assists Management in achieving strategic objectives.

Pedoman Kerja

Work Guidelines

Pelaksanaan tugas dan tanggung jawab Unit Audit Internal mengacu pada ketentuan yang tercantum dalam Piagam Audit Internal. Piagam ini ditetapkan pada 1 Mei 2019 dan diperbarui pada 11 Januari 2023, serta telah dipublikasikan di situs web pada laman Tata Kelola Perusahaan.

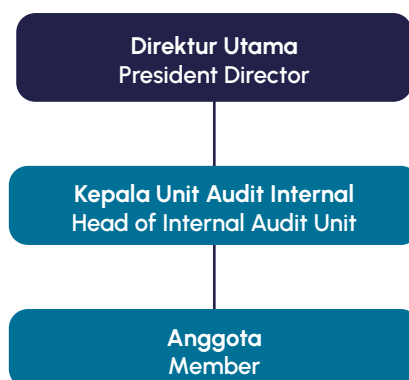
The Internal Audit Unit performs duties in accordance with the Internal Audit Charter, established on May 1, 2019 and updated on January 11, 2023, and published on the Company's website under Corporate Governance.

Struktur dan Kedudukan dalam Struktur Organisasi

Structure and Position in the Organizational Structure

Secara struktural, Unit Audit Internal berada di bawah Direktur Utama dan dipimpin oleh Kepala Unit Audit Internal. Unit ini memiliki wewenang untuk bekerja sama dengan pihak terkait dan melaporkan langsung kepada Direktur Utama mengenai pelaksanaan tugas serta tanggung jawabnya. Pengangkatan dan pemberhentian Kepala Unit Audit Internal dilakukan oleh Direktur Utama dengan persetujuan Dewan Komisaris.

Structurally, the Internal Audit Unit reports to the President Director and is led by the Head of Internal Audit. The Unit is authorized to coordinate with relevant parties and reports directly to the President Director. The appointment and dismissal of the Head of Internal Audit are carried out by the President Director with the approval of the Board of Commissioners.



Per 31 Desember 2025, komposisi Unit Audit Internal Perseroan terdiri dari 1 (satu) Kepala Unit Audit Internal, 2 (dua) supervisor, dan 12 (dua belas) anggota auditor.

As of December 31, 2025, the composition of the Internal Audit Unit consists of one Head of Internal Audit Unit, 2 (two) Supervisors, and 12 (twelve) Auditors.



Profil Kepala Unit Audit Internal

Head of Internal Audit Unit Profile

GANGGAR DWI CHRISTIAWAN

Kepala Unit Audit Internal

Head of Internal Audit Unit

Kewarganegaraan Nationality	Indonesia
Domisili Domicile	Surabaya
Usia Age	38 tahun years
Dasar Hukum Pengangkatan Legal Basis of Appointment	Surat Keputusan Direktur Utama PT Samator Indo Gas Tbk No. 012/SIG-VI/23 tanggal 28 Juni 2023. Decree of the President Director of PT Samator Indo Gas Tbk No. 012/SIG-VI/23 dated June 28, 2023.
Periode Jabatan Term of Office	2025-2028, periode kedua 2025-2028, second term
Riwayat Pendidikan Educational Background	Beliau memperoleh gelar Diploma Akuntan dari Sekolah Tinggi Akuntansi Negara (STAN), Jakarta serta Sarjana Program Ekonomi Akuntansi dari Universitas Terbuka, Jayapura. Beliau juga telah menyelesaikan Pendidikan Profesional Akuntan di Universitas Diponegoro, Semarang. He obtained a Diploma in Accounting from Sekolah Tinggi Akuntansi Negara (STAN), Jakarta, and a Bachelor's Degree in Accounting from Universitas Terbuka, Jayapura. He also completed the Professional Accounting Education Program at Universitas Diponegoro, Semarang.
Sertifikasi Profesi Audit Internal Internal Audit Professional Certifications	<i>Professional Accountant, Certified Forensic Auditor (CFrA), Sertifikasi Auditor Muda, dan Certified Fraud Examiner (CFE) Candidate.</i> Professional Accountant, Certified Forensic Auditor (CFrA), Certified Junior Auditor, and Certified Fraud Examiner (CFE) Candidate.
Riwayat Jabatan Career History	- Assistant Manager of Special Audit Division Indonesia Financial Group (IFG) (2022-2023) - Team Leader of Investigative Audit Division Badan Pengawasan Keuangan dan Pembangunan (BPKP) (2019-2022) - Auditor Badan Pengawasan Keuangan dan Pembangunan (BPKP) (2010-2018) - Junior Auditor Badan Pengawasan Keuangan dan Pembangunan (BPKP) (2009-2010) - Assistant Manager of Special Audit Division, Indonesia Financial Group (IFG) (2022-2023) - Team Leader of Investigative Audit Division, Badan Pengawasan Keuangan dan Pembangunan (BPKP) (2019-2022) - Auditor, Badan Pengawasan Keuangan dan Pembangunan (BPKP) (2010-2018) - Junior Auditor, Badan Pengawasan Keuangan dan Pembangunan (BPKP) (2009-2010)
Rangkap Jabatan Concurrent Positions	Tidak memiliki rangkap jabatan, baik di Perseroan ataupun perusahaan lainnya. He does not serve concurrent positions, either within the Company or in other companies.
Hubungan Afiliasi Affiliation	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris dan Direksi, serta Pemegang Saham Utama dan/atau Pengendali. He is not affiliated with members of the Board of Commissioners or the Board of Directors, as well as with the Main and/or Controlling Shareholder.

Jumlah personel Audit Internal ditentukan berdasarkan identifikasi dan penilaian Manajemen terhadap sistem pengendalian internal serta efektivitas pengawasan yang dilakukannya. Per 31 Desember 2025, Unit Audit Internal terdiri dari 14 (empat belas) karyawan, dengan rincian penempatan dan fungsi sebagai berikut:

The number of Internal Audit personnel is determined based on Management's identification and assessment of the internal control system and the effectiveness of its oversight. As of December 31, 2025, the Internal Audit Unit comprises 14 (fourteen) employees, with the following deployment and functional breakdown:



Jabatan/Fungsi Position/Function	Jumlah Karyawan (orang) Number of Employees (persons)
Manajer Internal Audit Internal Audit Manager	1
Supervisor Internal Audit (<i>Field Officer</i>) Internal Audit Supervisor (<i>Field Officer</i>)	1
Staf Auditor (<i>Field Officer</i>) Auditor Staff (<i>Field Officer</i>)	6
Staf Auditor (<i>Analyst</i>) Auditor Staff (<i>Analyst</i>)	5
Staf Digital Transformation Digital Transformation Staff	1
Jumlah Total	14

Sertifikasi Personil Unit Audit Internal

Certification of Internal Audit Unit Personnel

Perseroan berkomitmen untuk meningkatkan level sertifikasi profesi bagi karyawan Audit Internal, baik bagi karyawan yang telah memiliki sertifikasi profesi maupun yang belum memiliki. Oleh karena itu, Unit Audit Internal secara konsisten mendorong pengembangan kompetensi personelnya melalui pendidikan dan pelatihan berkelanjutan, termasuk kepemilikan sertifikasi profesi di bidang audit internal.

Pengembangan kompetensi tersebut ditujukan untuk memastikan bahwa personel Audit Internal memiliki kualifikasi dan kapabilitas yang memadai dalam menjalankan fungsi *assurance* dan konsultasi secara independen dan objektif. Adapun sertifikasi profesi yang dimiliki oleh personel Audit Internal pada tahun 2025 adalah sebagai berikut:

The Company remains committed to enhancing the level of professional certification among Internal Audit personnel, both for those who already hold certifications and those who has not. Accordingly, the Internal Audit Unit consistently encourages continuous professional development through education and training programs, including the attainment of professional certifications in the field of internal auditing.

This competency development initiative ensures that Internal Audit personnel possess adequate qualifications and capabilities to perform assurance and consulting functions independently and objectively. The professional certifications held by Internal Audit personnel in 2025 are as follows:

Jenis Sertifikat Type of Certificate	Jumlah Karyawan yang Memiliki (orang) Number of Employees (persons)
<i>Certified Forensic Auditor (CFrA)</i>	1
<i>Certified Internal Auditor Professional Specialist (CIAPS)</i>	1
<i>Certified Professional Financial Analyst (CPFA)</i>	5
<i>Certified Trained Forensic Accounting and Investigative Auditing (CTFAIA)</i>	4
<i>Certified Professional Information Technology Auditor (CPITA)</i>	1
Pendidikan Profesi Akuntan Professional Accounting Certification	2



Tugas dan Tanggung Jawab

Duties and Responsibilities

Tugas dan tanggung jawab Unit Audit Internal diuraikan sebagai berikut.

1. Menyusun strategi dan rencana kerja audit tahunan serta rencana pengembangan kemampuan dan keterampilan auditor sehingga selalu *update* dan *inline* dengan perkembangan Perseroan sesuai masukan dari Direktur Utama dan Dewan Komisaris.
2. Mempersiapkan dan melaksanakan audit atas efektivitas sistem pengendalian internal dan sistem manajemen risiko sesuai dengan kebijakan Perseroan.
3. Mempersiapkan dan melaksanakan audit kepatuhan terhadap jalannya pengelolaan Perseroan untuk memastikan bahwa seluruh kegiatan Perseroan telah mematuhi peraturan yang berlaku.
4. Mempersiapkan dan melaksanakan audit operasional untuk mengukur tingkat efisiensi dan efektivitas semua kegiatan Perseroan.
5. Mempersiapkan dan melaksanakan audit khusus (*investigative audit*) atas permintaan dari Manajemen.
6. Membuat dan menyampaikan laporan audit, rekomendasi dan tindak lanjut yang belum, sedang, dan telah dilaksanakan kepada Direktur Utama.

The duties and responsibilities of the Internal Audit Unit are described as follows.

1. Developing an annual audit strategy, work plan, and auditor's skills development to ensure they are up-to date and in line with the Company's development with inputs from the President Director and the Board of Commissioners.
2. Preparing and auditing the effectiveness of internal control and risk management system following the Company policy.
3. Preparing and conducting compliance audits on the Company's management to ensure that all activities follow the Company's policies/rules and regulations and the applicable state legal regulations.
4. Preparing and carrying out operational audits to measure the efficiency and effectiveness of all the Company's activities.
5. Preparing and carrying out an investigative audit if requested by the Management.
6. Creating and submitting audit reports, recommendations, and follow-ups that have yet to be, are being, or have been implemented to the President Director.

Independensi

Independence

Unit Audit Internal menjalankan tugasnya secara independen dengan menjunjung tinggi standar profesi yang berlaku serta berkomitmen untuk bekerja secara independen, profesional, dan tanpa benturan kepentingan. Unit Audit Internal juga senantiasa mematuhi Standar Profesi dan Kode Etik yang tercantum dalam Piagam Audit Internal.

The Internal Audit Unit performs its duties independently, upholding applicable professional standards and committing to carry out its responsibilities objectively, professionally, and free from conflicts of interest. The Unit adheres to the Professional Standards and Code of Ethics as stipulated in the Internal Audit Charter.



Pelaksanaan Rapat dengan Direksi, Dewan Komisaris, dan/atau Komite Audit

Meetings with the Board of Directors, Board of Commissioners, and/or Audit Committee

Audit Internal telah mempunyai kebijakan/pedoman untuk mendukung dan menjalankan fungsi dan tanggung jawabnya, yaitu Piagam Audit Internal. Hingga 31 Desember 2025, Unit Audit Internal telah melaksanakan rapat dengan Direksi, Dewan Komisaris, dan/atau Komite Audit, dengan tingkat kehadiran sebagai berikut:

The Internal Audit Unit operates under established policies and guidelines, namely the Internal Audit Charter, to support the effective discharge of its duties and responsibilities. As of December 31, 2025, the Internal Audit Unit has conducted meetings with the Board of Directors, Board of Commissioners, and/or the Audit Committee, with attendance levels as follows:

Nama Name	Jabatan Position	Jumlah Rapat Number of Meeting	Jumlah Kehadiran Number of Attendance	Tingkat Kehadiran Attendance Level (%)
Rachmat Harsono	Direktur Utama President Director	6	6	100
Sigit Purwanto	Wakil Direktur Utama Vice President Director	1	1	100
Imelda Mulyani Harsono	Wakil Direktur Utama Vice President Director	4	4	100
Budi Susanto	Direktur Director	1	1	100
Andy Purwohardono	Direktur Director	2	2	100
Noni Muliarti	Direktur Director	5	5	100
Robiyanto	Ketua Komite Audit Audit Committee Chairman	6	6	100
Tjokro Aliwidjaja	Anggota Komite Audit Audit Committee Member	5	5	100
Sutanto	Anggota Komite Audit Audit Committee Member	5	0	0
Ganggar Dwi Christiawan	Manajer Internal Audit Internal Audit Manager	8	8	100
Singgih Heru Samudro	Supervisor Internal Audit Internal Audit Supervisor	8	8	100



Pengembangan Kompetensi

Competency Development

Perseroan secara konsisten mengembangkan kompetensi Unit Audit Internal sebagai bagian dari penguatan kualitas fungsi pelaksanaan tugasnya. Pengembangan kompetensi tersebut ditujukan untuk memastikan bahwa Unit Audit Internal memiliki kapabilitas yang memadai dalam menjalankan fungsi *assurance* dan konsultasi secara efektif, independen, dan profesional, serta mendukung peningkatan produktivitas dan efektivitas kinerja Audit Internal.

The Company consistently develops the competencies of the Internal Audit Unit as part of strengthening the quality of its function in carrying out its duties. This competency development aims to ensure that the Internal Audit Unit possesses adequate capabilities to perform its assurance and consulting functions effectively, independently, and professionally, while supporting the enhancement of Internal Audit productivity and performance effectiveness.

Hingga 31 Desember 2025 Unit Audit Internal telah mengikuti berbagai pelatihan sebagai berikut:

As of December 31, 2025, the Internal Audit Unit has participated in the following training programs:

Peserta Participant	Nama Pelatihan Training Name	Tanggal Pelatihan Training Date	Penyelenggara Organizer
Farandi Angesti Octorizki	<i>Internal Audit & Fraud Investigator</i>	28 Juli 2025 July 28, 2025	RMI Indonesia
M. Rakha Harits A	<i>Lie Detection Certified Professional</i>	31 Agustus 2025 August 31, 2025	RMI Indonesia
Kornelius Vyno Gigih Prakoso	<i>Fraud Investigator Professional</i>	16 September 2025 September 16, 2025	RMI Indonesia
Ivan Raditya Pratowo	<i>Fraud Investigator Professional</i>	16 September 2025 September 16, 2025	RMI Indonesia
Cornelia Jessica Wibisono	<i>Forensic Auditor</i>	4 November 2025 November 4, 2025	RMI Indonesia

Pelaksanaan Tugas

Implementation of Duties

Unit Audit Internal telah melaksanakan tugas dan tanggung jawab dengan baik dan efektif selama tahun 2025, realisasinya adalah sebagai berikut:

The Internal Audit Unit carried out its duties and responsibilities properly and effectively throughout 2025, with the following realizations:

Jenis Audit Audit Type	Subjek Audit Audit Subject	Objek Audit Audit Object
Audit Operasional Operational Audit	40 Kantor Cabang 40 Branch Offices	Kegiatan Operasional, Keuangan dan Akuntansi serta <i>Asset Management</i> Operational activities, Finance and Accounting, and Asset Management
Audit Kepatuhan Compliance Audit	2 Project 2 Projects	Kas Proyek dan <i>Cost Project</i> Project Cash and Project Cost
Audit Tujuan Tertentu Specific Purpose Audit	6 Kantor Cabang 6 Branch Offices	Piutang dan Aset Receivables and Assets



Tata Kelola Teknologi Informasi

Information Technology Governance

Teknologi Informasi memiliki peran strategis dalam mendukung keberlangsungan dan efektivitas proses bisnis Perseroan. Pemanfaatan teknologi yang andal memungkinkan Perseroan untuk menyediakan produk dan layanan kepada pelanggan secara konsisten, memantau dan mengevaluasi kinerja bisnis, serta mendukung pengambilan keputusan Manajemen secara tepat dan berbasis data. Pemanfaatan ini juga menjadi fondasi dalam mendukung pengelolaan dan pengukuran kinerja keberlanjutan Perseroan, khususnya dalam memastikan ketersediaan data yang akurat dan terintegrasi untuk pemantauan aspek lingkungan, sosial, dan tata kelola (ESG).

Pengelolaan Teknologi Informasi di Perseroan dilaksanakan secara terpusat melalui Divisi Teknologi Informasi (TI) yang berada di bawah supervisi Wakil Direktur Utama guna memastikan keselarasan antara pemanfaatan teknologi, strategi bisnis, serta kebutuhan operasional Perseroan. Melalui tata kelola TI yang terstruktur, Perseroan memastikan bahwa kebijakan, pengembangan, dan pengamanan sistem informasi berjalan secara terkendali dan sejalan dengan visi dan misi Perseroan.

Penerapan TI

IT Implementation

Dalam kerangka penguatan tata kelola TI, Perseroan mengarahkan pengelolaan TI agar berada pada tingkat kematangan yang sebanding dengan praktik rata-rata industri, dengan mengacu pada kerangka pengukuran *maturity level* berdasarkan *Control Objectives for Information and Related Technologies (COBIT)*. Pendekatan ini digunakan sebagai alat ukur untuk menilai konsistensi, efektivitas, dan keterkendalian proses TI yang mendukung kegiatan usaha Perseroan.

Untuk mencapai tingkat kematangan tersebut, Perseroan secara bertahap melakukan berbagai langkah perbaikan yang difokuskan pada penguatan proses, pengendalian, serta tata kelola TI secara menyeluruh. Pada tahun 2025, realisasinya antara lain sebagai berikut:

1. Melakukan implementasi dan standarisasi sistem keamanan informasi melalui penguatan pengelolaan identitas dan hak akses pengguna (*Identity and Access Management/IAM*), serta penerapan solusi keamanan endpoint secara terpusat. Langkah ini bertujuan untuk meningkatkan perlindungan terhadap aset informasi Perseroan, meminimalkan risiko siber, serta memastikan pengendalian akses yang sesuai dengan prinsip kehati-hatian dan kebutuhan operasional.
2. Memperkuat tata kelola pengadaan perangkat TI dan sistem terkait keamanan fisik dengan menetapkan mekanisme verifikasi/*acknowledgement* TI sebelum proses pengadaan dilakukan. Kebijakan ini memastikan kesesuaian spesifikasi, kompatibilitas jaringan, standar keamanan, serta efisiensi operasional pemeliharaan perangkat.
3. Memperluas penerapan sistem ERP di Perseroan dan Entitas Anak, mencakup *roll-out* ke 45 lokasi usaha sepanjang tahun

Information Technology plays a strategic role in supporting the continuity and effectiveness of the Company's business processes. The utilisation of reliable technology enables the Company to consistently deliver products and services to customers, monitor and evaluate business performance, and support timely, data-driven management decision-making. It also serves as a key foundation for managing and measuring the Company's sustainability performance, particularly in ensuring the availability of accurate and integrated data for monitoring environmental, social, and governance (ESG) aspects.

The Company centrally manages Information Technology through the Information Technology (IT) Division under the supervision of the Vice President Director to ensure alignment between technology utilization, business strategy, and operational requirements. Through a structured IT governance framework, the Company ensures that policies, system development, and information security are managed in a controlled manner and remain aligned with the Company's vision and mission.

As part of strengthening IT governance, the Company directs IT management toward a maturity level comparable to prevailing industry practices, with reference to a maturity level measurement framework based on Control Objectives for Information and Related Technologies (COBIT). The Company uses this approach as a benchmark to assess the consistency, effectiveness, and controllability of IT processes that support business activities.

To achieve the targeted maturity level, the Company gradually implements improvement initiatives focused on strengthening processes, controls, and overall IT governance. In 2025, the initiatives included, among others:

1. Implemented and standardized information security systems by strengthening Identity and Access Management (IAM) and deploying centralized endpoint security solutions. This initiative aims to enhance the protection of the Company's information assets, minimize cyber risks, and ensure appropriate access control in line with prudential principles and operational requirements.
2. Strengthened the governance of IT equipment procurement and physical security systems by establishing an IT verification and acknowledgement mechanism prior to the procurement process. This policy ensures specification alignment, network compatibility, security standards, and operational efficiency in device maintenance.
3. Expanded the implementation of the ERP system across the Company and its Subsidiaries, including roll-outs to 45 business



2025, menyediakan sistem yang terhubung ke berbagai sistem teknologi pendukung kegiatan operasional, termasuk antara lain *Cylinder Tracking System*, *Automatic Fleet Weighbridge System*, serta otomasi pelaporan kegiatan *plant* melalui aplikasi *Distributed Control System* (DCS)

4. Membentuk sistem *Ordering Hotline/Call Center* sebagai jalur pemesanan bagi pelanggan retail yang tersentralisasi, guna memberikan layanan yang lebih profesional, transparan, dan terstandarisasi.
5. Menghadirkan portal pemesanan produk secara *self-service* bagi pelanggan retail yang melakukan *walk-in purchases* ke lokasi distribusi, yang terhubung dengan *automatic payment gateway* untuk mempermudah proses pembelian secara non-tunai.
6. Mengembangkan kapabilitas pemantauan dan pelaporan manajemen melalui pemanfaatan sistem analitik dan visualisasi data. Inisiatif ini bertujuan untuk menyediakan informasi yang lebih akurat, tepat waktu, dan relevan bagi manajemen dalam pengambilan keputusan strategis, sekaligus meningkatkan transparansi dan akuntabilitas pengelolaan kinerja.
7. Melakukan digitalisasi dan otomasi pengelolaan dana operasional lapangan (*Cash Disbursement*) yang memungkinkan pengendalian terpusat atas dana, proses persetujuan berjenjang, serta penyaluran dana secara otomatis kepada petugas lapangan sesuai kebutuhan operasional. Solusi ini terintegrasi dengan sistem ERP Perseroan untuk meningkatkan efisiensi proses serta mengurangi ketergantungan pada transaksi manual harian.

Infrastruktur digital yang mendukung tata kelola operasional menjadi fondasi data bagi pengukuran ESG dan pelaporan keberlanjutan Perseroan. Data konsumsi energi secara *real-time* serta pemantauan yield produksi dari pabrik yang terintegrasi dengan DCS menjadi input langsung bagi indikator kinerja lingkungan yang diungkapkan dalam Laporan Keberlanjutan. Seiring pengembangan sistem pemantauan dan optimalisasi rute di seluruh armada, kapabilitas ini diharapkan semakin memperkuat pemantauan efisiensi bahan bakar serta pelacakan penurunan emisi. Uraian lebih lanjut disajikan pada bagian Strategi Keberlanjutan dan Kinerja Lingkungan dalam laporan ini.

locations during 2025. The system integrates with various supporting operational technology platforms, including the *Cylinder Tracking System*, *Automatic Fleet Weighbridge System*, and automated plant activity reporting through the *Distributed Control System* (DCS) application.'

4. Established an *Ordering Hotline/Call Center* system as a centralized ordering channel for retail customers to deliver more professional, transparent, and standardized services.
5. Introduced a *self-service* product ordering portal for retail customers conducting *walk-in purchases* at distribution locations. The portal is integrated with an automatic payment gateway to facilitate non-cash transactions.
6. Developed management monitoring and reporting capabilities through analytics and data visualization systems. This initiative aims to provide more accurate, timely, and relevant information to support management in strategic decision-making while strengthening transparency and accountability in performance management.
7. Digitalized and automated field operational cash disbursement management. The system enables centralized fund control, tiered approval processes, and automated fund distribution to field personnel based on operational requirements. The solution is integrated with the Company's ERP system to improve process efficiency and reduce reliance on daily manual transactions.

The digital infrastructure that supports operational governance serves as the data foundation for the Company's ESG measurement and sustainability reporting. Real-time energy consumption data and production yield monitoring from DCS-integrated plants directly feed into the environmental performance indicators disclosed in the Sustainability Report. As the Company continues to expand its fleet monitoring capabilities and route optimization across the distribution network, these systems are expected to further strengthen fuel efficiency monitoring and emissions reduction tracking. Further details are presented in the Sustainability Strategy and Environmental Performance sections of this report.

Biaya Pengembangan Teknologi Informasi

Information Technology Development Expenditure

Penetapan biaya pengembangan TI, baik yang bersifat belanja operasional (OPEX) maupun belanja modal (CAPEX), dilakukan berdasarkan kebutuhan operasional Perseroan serta kebutuhan pengadaan dan pengembangan infrastruktur TI sesuai dengan rekomendasi teknis yang relevan. Seluruh perencanaan dan realisasi biaya tersebut melalui proses evaluasi dan persetujuan Manajemen Perseroan.

Untuk mendukung keberlanjutan operasional sistem TI serta perannya dalam menunjang kinerja operasional Perseroan secara keseluruhan, Perseroan merealisasikan investasi TI sepanjang tahun 2025. Realisasi CAPEX di bidang TI tercatat sebesar Rp6,87 miliar yang terutama

The Company determines IT development expenditures, whether operational expenditure (OPEX) or capital expenditure (CAPEX), based on operational requirements and the need to procure and develop IT infrastructure in accordance with relevant technical recommendations. Management evaluates and approves all planning and realization of such expenditures.

To support the continuity of IT system operations and its role in enhancing the Company's overall operational performance, the Company realized IT investments throughout 2025. The CAPEX for IT amounted to Rp6.87 billion, primarily allocated for the procurement



dialokasikan untuk pengadaan *end-user*, *IoT*, serta *network*, *storage* dan *security hardware*s. Investasi ini dilakukan untuk memastikan ketersediaan infrastruktur kerja yang memadai serta kelancaran aktivitas operasional di berbagai unit kerja Perseroan.

Selain itu, Perseroan juga merealisasikan OPEX sebesar Rp26,65 miliar untuk pengelolaan dan pengoperasian berbagai sistem dan platform digital. Biaya tersebut mencakup langganan bulanan (*monthly subscription*) dan *management fees* untuk berbagai platform, antara lain sistem *contract management*, *HR system*, GPS dan *Route Optimization*, Google Workspace, Sistem *Enterprise Resource Planning* (ERP), *Asset Tracking System*, *Telemetry*, serta berbagai sistem pendukung lainnya.

of *end-user*, *IoT*, as well as *network*, *storage* dan *security hardware*s.. This investment was undertaken to ensure the availability of adequate work infrastructure and the smooth execution of operational activities across the Company's various business units.

In addition, the Company also realized OPEX of Rp26.65 billion to support the management and operation of various digital systems and platforms used in its operations. These expenses include monthly subscriptions and management fees for several platforms, including contract management systems, HR systems, GPS and Route Optimization, Google Workspace, Enterprise Resource Planning (ERP) System, Asset Tracking System, Telemetry, as well as other supporting systems.

Komitmen dalam Memitigasi Risiko TI

Commitment to Mitigating IT Risks

Selain itu, Perseroan menerapkan langkah-langkah untuk menghadapi gangguan, meningkatkan keamanan siber, dan mendukung pemulihan bencana guna memastikan seluruh risiko utama telah diidentifikasi, dikelola, dan dilaporkan kepada Direksi. Langkah-langkah tersebut diuraikan sebagai berikut.

1. Melakukan eksplorasi terhadap solusi *disaster recovery* bagi aset-aset yang bersifat sangat esensial, dengan menggunakan teknologi *cloud*. Perseroan telah melakukan *proof of concept* bersama *Cloud System Provider* untuk melakukan percobaan *failover* dan *failback* yang akan dievaluasi hasilnya sebelum dilakukan penunjukan.
2. Melakukan mitigasi terhadap risiko pada infrastruktur teknologi informasi, termasuk ancaman seperti *malware*, *ransomware*, dan *Advanced Persistent Threats* (APT), yang berpotensi menyebabkan gangguan operasional, pencurian data, serta kerugian finansial yang signifikan. Untuk meningkatkan kapabilitas deteksi, analisis, dan respons terhadap ancaman siber secara *real-time*, Perseroan telah mengimplementasikan *Endpoint Detection and Response* (EDR). Teknologi ini memanfaatkan *machine learning* dan analitik perilaku guna mendeteksi ancaman secara proaktif, merespons dengan cepat melalui isolasi perangkat yang terinfeksi, serta memantau aktivitas *endpoint* secara berkelanjutan untuk mengidentifikasi pola serangan dan mencegah ancaman di masa mendatang.
3. Meningkatkan edukasi bagi seluruh karyawan mengenai keamanan IT, khususnya dalam melindungi Perseroan dari ancaman siber, seperti *phishing*, penggunaan kata sandi yang lemah, dan pengunduhan file berbahaya. Dengan meningkatkan kesadaran dan pemahaman karyawan terkait praktik keamanan yang baik, termasuk verifikasi identitas, manajemen kata sandi yang kuat, serta kewaspadaan terhadap email atau tautan mencurigakan, Perseroan dapat secara signifikan mengurangi risiko serangan siber.

The Company also implements measures to address potential disruptions, enhance cybersecurity, and support disaster recovery to ensure that key risks are identified, managed, and reported to the Board of Directors. These measures include:

1. Exploring disaster recovery solutions for critical assets through cloud technology. The Company has conducted a proof of concept with a Cloud System Provider to test failover and failback mechanisms, and will evaluate the results prior to vendor appointment.
2. Mitigating risks within IT infrastructure, including threats such as malware, ransomware, and Advanced Persistent Threats (APT), which may cause operational disruptions, data breaches, and significant financial losses. To enhance real-time detection, analysis, and response capabilities, the Company has implemented Endpoint Detection and Response (EDR). This technology leverages machine learning and behavioral analytics to proactively detect threats, respond promptly by isolating infected devices, and continuously monitor endpoint activities to identify attack patterns and prevent future incidents.
3. Enhancing employee awareness and education on IT security, particularly in safeguarding the Company from cyber threats such as phishing, weak password practices, and malicious file downloads. By strengthening employee awareness and understanding of good security practices, including identity verification, strong password management, and vigilance against suspicious emails or links, the Company significantly reduces exposure to cyber risks.



4. Melaksanakan *Vulnerability Assessment* dan *Penetration Testing* (VAPT) terhadap aset TI yang bersifat kritis, dengan melibatkan pihak independen profesional. Perseroan berkomitmen untuk secara proaktif mengidentifikasi dan memitigasi potensi kerentanan keamanan pada sistem dan infrastruktur teknologi informasi yang bersifat esensial. Kegiatan ini bertujuan untuk menilai tingkat kerentanan sistem, menguji efektivitas pengendalian keamanan yang telah diterapkan, serta menjadi dasar penyusunan rencana perbaikan (*remediation plan*) guna memperkuat postur keamanan siber Perseroan secara berkelanjutan.

4. Conducted *Vulnerability Assessment* and *Penetration Testing* (VAPT) on critical IT assets with the involvement of independent professional parties. The Company is committed to proactively identifying and mitigating potential security vulnerabilities within its essential information systems and technology infrastructure. This activity aims to assess system vulnerability levels, test the effectiveness of existing security controls, and serve as the basis for developing remediation plans to continuously strengthen the Company's cybersecurity posture.

Rencana Pengembangan TI Tahun 2026

IT Development Plan for 2026

Untuk semakin meningkatkan performa TI, Perseroan telah menyusun rencana pengembangan TI untuk tahun mendatang, yaitu diantaranya:

1. Membangun arsitektur data terpusat (*data lake*) untuk mendukung analitik dan pengambilan keputusan. Inisiatif ini memungkinkan Perseroan untuk menghimpun data dari berbagai sistem utama ke dalam satu ekosistem data yang terkelola. *Data lake* ini akan menjadi fondasi bagi pengembangan analitik lanjutan dan pemanfaatan teknologi kecerdasan buatan guna menghasilkan wawasan bisnis yang lebih komprehensif, mendukung perencanaan strategis, serta meningkatkan kualitas pengambilan keputusan manajemen.
2. Implementasi sistem *Fleet Management* dan *Route Optimization* yang terintegrasi dengan sistem ERP untuk melakukan proses pengelolaan armada dan optimasi rute distribusi. Solusi ini dirancang untuk meningkatkan efisiensi perencanaan perjalanan, pemantauan aktivitas armada secara *real-time*, serta optimalisasi penggunaan sumber daya transportasi untuk menghasilkan efisiensi biaya logistik.
3. Peluncuran *Integrated Customer Portal* sebagai sarana layanan digital *end-to-end*, menjadi solusi satu pintu bagi pelanggan untuk mengakses berbagai layanan secara mandiri. Portal ini dirancang untuk mendukung pemantauan status pesanan, pengelolaan dan pembayaran tagihan, pengajuan pesanan baru, serta pemantauan inventori tertentu yang dikelola Perseroan. Pengembangan ini merupakan bagian dari upaya Perseroan dalam meningkatkan kualitas layanan, transparansi informasi, dan pengalaman pelanggan secara berkelanjutan.
4. Implementasi asisten digital berbasis AI untuk mendukung layanan pelanggan pada kanal tertentu. Solusi ini diharapkan dapat membantu pelanggan memperoleh informasi dan melakukan interaksi dasar secara lebih cepat, konsisten, dan efisien, sekaligus menjadi fondasi pengembangan layanan berbasis AI yang lebih luas di masa mendatang.
5. Pengembangan integrasi elektronik untuk percepatan proses penagihan dan peningkatan arus kas melalui proses penerbitan E-Faktur secara otomatis. Inisiatif ini memungkinkan penerbitan dan distribusi dokumen penagihan secara lebih cepat dan

To further enhance IT performance, the Company has formulated an IT development plan for the coming year, which includes, among others:

1. Develop a centralized data architecture (*data lake*) to support analytics and decision-making. This initiative enables the Company to consolidate data from various core systems into a single managed data ecosystem. The data lake will serve as the foundation for advanced analytics and the application of artificial intelligence technologies to generate more comprehensive business insights, support strategic planning, and improve the quality of management decision-making.
2. Implement a *Fleet Management* and *Route Optimization* system integrated with the ERP system to support fleet management processes and distribution route optimization. This solution is designed to improve trip planning efficiency, enable real-time monitoring of fleet activities, and optimize the utilization of transportation resources to achieve greater logistics cost efficiency.
3. Launch an *Integrated Customer Portal* as an end-to-end digital service platform, serving as a single gateway for customers to access various services independently. The portal enables customers to monitor order status, manage and pay invoices, submit new orders, and monitor certain inventories managed by the Company. This development forms part of the Company's efforts to continuously enhance service quality, information transparency, and overall customer experience.
4. Implement an AI-based digital assistant to support customer service across selected channels. This solution is expected to help customers obtain information and conduct basic interactions more quickly, consistently, and efficiently, while also serving as the foundation for the broader development of AI-driven services in the future.
5. Develop electronic integration to accelerate billing processes and improve cash flow through the automated issuance of E-Faktur. This initiative enables faster and more integrated issuance and distribution of billing documents, thereby shortening the billing



terintegrasi, sehingga mempercepat siklus penagihan, meningkatkan ketepatan waktu penerimaan pembayaran, serta mendukung pengelolaan arus kas Perseroan secara lebih optimal.

6. Melakukan pengembangan lanjutan atas *Identity and Access Management* (IAM) dan akses pengguna serta sistem keamanan *endpoint* dengan cakupan yang lebih luas dan terukur, mencakup penguatan pengendalian akses berbasis peran, peningkatan visibilitas aktivitas pengguna dan perangkat, serta peningkatan kemampuan deteksi dan respons insiden keamanan siber. Langkah tersebut ditujukan untuk memperkuat perlindungan terhadap aset informasi, meningkatkan kesiapan respons terhadap ancaman siber, serta menjaga keberlangsungan layanan operasional Perseroan.

cycle, improving payment timeliness, and supporting more effective cash flow management.

6. Continue the development of Identity and Access Management (IAM), user access controls, and endpoint security systems with broader and more measurable coverage. This includes strengthening role-based access controls, improving visibility of user and device activities, and enhancing cyber incident detection and response capabilities. These measures are intended to strengthen the protection of information assets, improve readiness in responding to cyber threats, and ensure the continuity of the Company's operational services.

Sistem Pengendalian Internal Internal Control System

Sistem Pengendalian Internal merupakan proses yang terintegrasi dalam seluruh aktivitas Perseroan dan dilaksanakan secara berkelanjutan oleh pimpinan dan seluruh pegawai untuk memberikan keyakinan yang memadai atas pencapaian tujuan Perseroan. Sistem ini dirancang untuk memastikan bahwa kegiatan Perseroan berjalan secara tertib, terkendali, efisien, dan efektif. Penerapan Sistem Pengendalian Internal mencakup seluruh tahapan kegiatan, mulai dari perencanaan, pelaksanaan, pengawasan, hingga pertanggungjawaban. Melalui mekanisme tersebut, Perseroan memastikan bahwa proses operasional dan pengambilan keputusan dilaksanakan secara konsisten, sesuai dengan kebijakan yang ditetapkan, serta mendukung pencapaian kinerja yang optimal.

Sistem Pengendalian Internal dikelola oleh Direksi, yang bertanggung jawab memastikan penerapannya dengan baik dan menciptakan lingkungan yang mendukung integritas dan akuntabilitas, sehingga Perseroan dapat beroperasi secara efektif dan bertanggung jawab. Penerapannya di Perseroan meliputi:

1. Lingkungan pengendalian internal yang terstruktur dan disiplin;
2. Identifikasi dan penilaian risiko yang berkaitan dengan berbagai aktivitas bisnis Perseroan;
3. Sistem informasi yang relevan dan kualitas informasi yang dihasilkan, serta komunikasi individual dalam peran dan tanggung jawabnya sehubungan dengan pengendalian internal;
4. Kegiatan pengawasan yang senantiasa dilakukan dalam menentukan kebijakan dan prosedur yang ditetapkan manajemen; serta
5. Pemantauan dan tindakan koreksi atas penyimpangan yang terjadi.

The Internal Control System constitutes an integrated process embedded in all of the Company's activities and carried out on an ongoing basis by management and all employees to provide reasonable assurance regarding the achievement of the Company's objectives. The system is designed to ensure that the Company's activities are conducted in an orderly, controlled, efficient, and effective manner. Its implementation encompasses all stages of activity, from planning and execution to supervision and accountability. Through this mechanism, the Company ensures that operational processes and decision-making are carried out consistently, in accordance with established policies, and in support of optimal performance achievement.

The Board of Directors manages the Internal Control System and bears responsibility for ensuring its effective implementation, as well as for fostering an environment that upholds integrity and accountability so that the Company operates effectively and responsibly. The implementation within the Company includes:

1. A structured and disciplined internal control environment;
2. Identification and assessment of risks associated with the Company's various business activities;
3. Relevant information systems, the quality of information generated, and clear communication of individual roles and responsibilities in relation to internal control;
4. Ongoing oversight activities in determining and implementing management policies and procedures; and
5. Monitoring and corrective actions for any identified deviations.



Penerapan sistem pengendalian internal Perseroan telah dituangkan dalam Pedoman Perilaku Bisnis dan dokumen acuan, yang meliputi *Quality Manual (QM)*, *Quality System Procedure (QSP)*, *Standard Operating Procedure (SOP)*, dan *Working Instruction (WI)* terkait seluruh kegiatan yang berhubungan langsung dengan produksi maupun kegiatan-kegiatan penunjang lainnya yang akan terus disempurnakan.

The Company has formalized the implementation of its internal control system in its Business Code of Conduct and supporting reference documents, including the *Quality Manual (QM)*, *Quality System Procedures (QSP)*, *Standard Operating Procedures (SOP)*, and *Working Instructions (WI)* covering all activities directly related to production as well as supporting functions, which continue to undergo refinement.

Kesesuaian dengan Kerangka Kerja Pengendalian Internal COSO

Compliance with the COSO Internal Control Framework

Kerangka kerja sistem pengendalian internal yang menjadi acuan Perseroan adalah kerangka kerja terbaik (*best practices*) yang telah dipraktikkan oleh perusahaan-perusahaan di dunia, yaitu *Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework*. COSO menjelaskan pengendalian internal dalam 5 unsur utama, yaitu lingkungan pengendalian, *assessment risiko*, aktivitas pengendalian, informasi dan komunikasi, serta *monitoring*. Aktualisasinya di Perseroan adalah sebagai berikut:

The Company refers to the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework, recognized globally as a best practice framework, as the basis for its internal control system. COSO defines internal control through five key components: control environment, risk assessment, control activities, information and communication, and monitoring. The Company's implementation of these components is described as follows:

Prinsip Principle	Aktualisasi Actualization
KOMPONEN 1: LINGKUNGAN PENGENDALIAN COMPONENT 1: CONTROL ENVIRONMENT	
Menunjukkan komitmen terhadap integritas dan nilai-nilai etika Demonstrate commitment to integrity and ethical values	Telah diterapkan Applied
Melakukan pengawasan yang bertanggung jawab Carry out responsible supervision	Telah diterapkan Applied
Menetapkan struktur, wewenang, dan tanggung jawab Determined structure, authority, and responsibility	Telah diterapkan Applied
Menunjukkan komitmen terhadap kompetensi Demonstrate commitment to competence	Telah diterapkan Applied
Menegakkan akuntabilitas Ensure accountability	Telah diterapkan Applied
KOMPONEN 2: PENILAIAN RISIKO COMPONENT 2: RISK ASSESSMENT	
Menentukan tujuan yang sesuai Determine the goals	Telah diterapkan Applied
Identifikasi dan analisis risiko Risk identification and analysis	Telah diterapkan Applied
Penilaian risiko atas <i>fraud</i> Risk assessment on fraud	Telah diterapkan Applied
Identifikasi dan analisis perubahan yang signifikan Identification and analysis of significant changes	Telah diterapkan Applied



Prinsip Principle	Aktualisasi Actualization
KOMPONEN 3: KEGIATAN PENGENDALIAN COMPONENT 3: CONTROL ACTIVITIES	
Pemilihan dan pengembangan kegiatan pengendalian Selection and development of control activities	Telah diterapkan Applied
Pemilihan dan pengembangan pengendalian terhadap teknologi Selection and development of control over technology	Telah diterapkan Applied
Implementasi melalui kebijakan dan prosedur Implementation of policy and procedures	Telah diterapkan Applied
KOMPONEN 4: INFORMASI DAN KOMUNIKASI COMPONENT 4: INFORMATION AND COMMUNICATION	
Menggunakan informasi yang relevan Use relevant information	Telah diterapkan Applied
Komunikasi secara internal Internal communication	Telah diterapkan Applied
Komunikasi secara eksternal External communication	Telah diterapkan Applied
KOMPONEN 5: PEMANTAUAN COMPONENT 5: MONITORING	
Melakukan evaluasi berkelanjutan dan/atau terpisah Conduct continuous and/or separate assessments	Telah diterapkan Applied
Mengevaluasi dan mengkomunikasikan "deficiencies" (kelemahan) Evaluate and communicate "deficiencies" (weaknesses)	Telah diterapkan Applied

Pengendalian Keuangan dan Operasional Financial and Operational Control

Perseroan berkomitmen untuk menyajikan informasi keuangan dan operasional secara andal, adil, dan transparan kepada seluruh pihak yang berkepentingan dengan mengacu pada standar akuntansi yang berlaku di Indonesia. Komitmen tersebut didukung oleh penerapan sistem pengendalian internal yang dirancang untuk menjamin keandalan pencatatan transaksi serta kecukupan pengendalian atas seluruh aktivitas keuangan dan operasional Perseroan. Informasi tersebut menjadi dasar dalam pengambilan keputusan ekonomi yang tepat, serta berperan penting dalam perencanaan dan pengendalian operasional Perseroan. Sistem ini juga memberikan panduan bagi manajemen untuk mengelola operasi Perseroan secara efisien.

Selain itu, pengendalian operasional dilaksanakan melalui penerapan kebijakan dan prosedur yang dirancang untuk mencapai sasaran dan target Perseroan. Sistem ini juga memastikan ketersediaan Laporan Keuangan yang akurat dan memadai, serta menjamin kepatuhan terhadap hukum dan peraturan yang berlaku. Dengan demikian, Perseroan berkomitmen untuk menjaga integritas, transparansi, dan akuntabilitas dalam setiap aspek operasionalnya.

The Company is committed to presenting financial and operational information in a reliable, fair, and transparent manner to all stakeholders, in accordance with the prevailing accounting standards in Indonesia. This commitment is supported by the implementation of an internal control system designed to ensure the reliability of transaction recording and the adequacy of controls over all financial and operational activities. Such information serves as a basis for sound economic decision-making and plays an essential role in the Company's operational planning and control. The system also provides guidance for management in managing the Company's operations efficiently.

In addition, operational controls are implemented through policies and procedures designed to achieve the Company's objectives and targets. The system ensures the availability of accurate and adequate Financial Statements and safeguards compliance with applicable laws and regulations. Through this framework, the Company upholds integrity, transparency, and accountability across all aspects of its operations.



Evaluasi terhadap Efektivitas Sistem Pengendalian Internal

Evaluation of Internal Control System Effectiveness

Perseroan terus memastikan penerapan sistem pengendalian internal yang efektif dengan melibatkan seluruh anggota manajemen dan karyawan. Proses evaluasi berkala yang dilakukan oleh Unit Audit Internal menunjukkan bahwa sistem ini berhasil mendukung pencapaian tujuan Perseroan, menjamin keandalan Laporan Keuangan, dan memastikan kepatuhan terhadap peraturan yang berlaku. Hasil evaluasi ini kemudian disampaikan kepada Direksi, Komite Audit, dan Dewan Komisaris untuk dianalisis lebih lanjut, agar saran-saran perbaikan dan pengembangan dapat diterapkan dengan optimal.

The Company continuously ensures the implementation of an effective internal control system by involving all management members and employees. Periodic evaluations conducted by the Internal Audit Unit show that this system successfully supports the achievement of the Company's goals, ensures the reliability of Financial Statements, and ensures compliance with applicable laws and regulations. The evaluation results are then submitted to the Board of Directors, Audit Committee, and Board of Commissioners for further analysis so that recommendations for improvements and development can be implemented optimally.

Pernyataan Direksi dan/atau Dewan Komisaris atas Kecukupan Sistem Pengendalian Internal

Statement of the Board of Directors and/or Board of Commissioners on the Adequacy of the Internal Control System

Berdasarkan hasil penelaahan serta diskusi yang dilakukan bersama Manajemen, Komite Audit, Auditor Independen, Audit Internal, dan unit kerja terkait lainnya, Direksi dan Dewan Komisaris menilai bahwa Sistem Pengendalian Internal Perseroan telah memadai dalam mendukung proses identifikasi dan pengelolaan risiko yang dihadapi Perseroan.

Based on the review and discussions conducted with Management, the Audit Committee, the Independent Auditor, Internal Audit, and other relevant work units, the Board of Directors and the Board of Commissioners conclude that the Company's Internal Control System is adequate in supporting the identification and management of risks faced by the Company.

Penilaian tersebut mencerminkan bahwa mekanisme pengendalian yang diterapkan telah berjalan secara efektif dalam mendukung kegiatan operasional dan pengambilan keputusan. Perseroan secara berkelanjutan melakukan langkah-langkah perbaikan dan penyempurnaan guna memperkuat efektivitas Sistem Pengendalian Internal seiring dengan perkembangan kegiatan usaha dan kompleksitas risiko yang dihadapi.

This assessment reflects that the control mechanisms in place have operated effectively in supporting operational activities and decision-making processes. The Company continuously undertakes improvements and enhancements to strengthen the effectiveness of the Internal Control System, in line with the development of its business activities and the increasing complexity of risks encountered.

Sistem Manajemen Risiko

Risk Management System

Dalam menjalankan kegiatan usahanya, Perseroan menyadari adanya eksposur risiko yang dinamis dan melekat pada aktivitas bisnis. Oleh karena itu, Perseroan menerapkan pengelolaan risiko secara proaktif dan terintegrasi untuk menjaga pertumbuhan bisnis dan operasional yang sehat, sekaligus memastikan keberlanjutan usaha tetap berada dalam koridor *risk appetite* yang telah ditetapkan.

In conducting its business activities, the Company recognizes that dynamic risk exposures are inherent in its operations. Accordingly, the Company implements a proactive and integrated risk management approach to safeguard sound business and operational growth, while ensuring that business sustainability remains within the established risk appetite.

Manajemen risiko tidak diposisikan semata sebagai fungsi pengendalian, melainkan sebagai bagian dari proses pengambilan keputusan strategis Perseroan. Efektivitas pengelolaan risiko menjadi salah satu faktor kunci dalam pencapaian tujuan usaha, penguatan daya saing, serta ketahanan Perseroan dalam menghadapi dinamika industri dan kondisi eksternal.

The Company does not position risk management solely as a control function. Instead, it forms an integral part of the Company's strategic decision-making process. Effective risk management serves as a key factor in achieving business objectives, strengthening competitiveness, and enhancing the Company's resilience in responding to industry dynamics and external conditions.



Sistem ini dirancang untuk mengidentifikasi, menganalisis, dan mengelola risiko yang dapat memengaruhi pencapaian tujuan bisnis, dengan pendekatan proaktif untuk mengelola risiko finansial, operasional, dan reputasi secara efektif. Mengacu pada standar ISO 9001:2008, sistem ini mencakup proses identifikasi, evaluasi, dan pengendalian risiko-risiko yang dapat menghambat aktivitas bisnis dan kelangsungan usaha Perseroan.

The system is designed to identify, analyze, and manage risks that may affect the achievement of business objectives, through a proactive approach in managing financial, operational, and reputational risks effectively. Referring to ISO 9001:2008 standards, the system encompasses the processes of risk identification, evaluation, and control to address risks that may hinder business activities and the Company's business continuity.

Profil dan Mitigasi Risiko

Risk Profile and Mitigation

[IR-4D]

Pada tahun 2025, risiko yang dihadapi serta upaya mitigasinya adalah sebagai berikut:

In 2025, the Company identified the following risks and implemented the corresponding mitigation measures:

Jenis Risiko Types of Risk	Penjelasan Risiko Risk Description	Upaya Mitigasi Risiko Risk Mitigation Measures
Kesinambungan pasokan listrik Risk of electricity continuity	Dalam melakukan kegiatan usahanya terutama dalam kegiatan produksi, Perseroan membutuhkan kesinambungan pasokan listrik yang memadai untuk menjalankan fasilitas produksinya. In carrying out its business activities, especially in production activities, the Company requires a continuous adequate electricity supply to operate its production facilities.	Perseroan menggunakan tangki penyimpanan dengan kapasitas yang mampu memenuhi kebutuhan para pelanggan selama beberapa hari. Perseroan juga memiliki fasilitas produksi yang tersebar di berbagai lokasi untuk meminimalisir risiko terjadinya kegagalan penyerahan produk kepada pelanggan. Perseroan terus berupaya menjalin aliansi strategis dengan perusahaan sejenis untuk saling menjamin kesinambungan pasokan. The Company uses storage tanks with capacity that are capable of meeting customer demand for several days. The Company also owns production facilities located across numerous locations to minimize the risk of failure in delivering goods to customers. The Company strives to establish strategic partnerships with similar companies to ensure supply continuity.
Risiko produksi berhenti tidak terduga Risk of production disruptions	Perseroan mengalami kemungkinan atas berhentinya proses produksi secara tidak terduga yang disebabkan oleh faktor-faktor internal, seperti kerusakan mesin, peralatan, maupun faktor-faktor dari luar, misalnya bencana alam dan pemadaman listrik dalam skala besar. The Company faces the possibility of disruptions in production due to either internal factors, such as damage to machines and equipment, or external factors, such as natural disasters and large-scale power outages.	Perseroan menerapkan ISO 9001:2008 tentang sistem manajemen mutu untuk meminimalisir risiko. Perseroan juga menggunakan sistem <i>back-up</i> yang memadai untuk menjaga kelangsungan pasokan bagi para pelanggan, baik secara <i>in-house</i> atau dalam tangki penyimpanan pelanggan, serta dukungan penuh jaringan aliansi untuk memenuhi kebutuhan suplai ke pelanggan. The Company implements ISO 9001:2008 concerning Quality Management Systems to minimize risks. The Company also uses an adequate backup system to maintain supply chain continuity to customers, in-house or in customers' storage tanks, and alliance network support to meet customer demand.



Jenis Risiko Types of Risk	Penjelasan Risiko Risk Description	Upaya Mitigasi Risiko Risk Mitigation Measures
Risiko persaingan usaha Risk of business competition	Pasar gas industri di Indonesia sangat kompetitif. Namun, Perseroan optimis dapat mempertahankan keunggulannya secara kompetitif dengan melakukan penelitian dan pengembangan aplikasi gas industri, meningkatkan efisiensi, dan memanfaatkan jaringan distribusi yang dimilikinya. The industrial gas market in Indonesia is considered to be very competitive. Nevertheless, the Company is optimistic that it can maintain its competitive advantage by researching and developing industrial gas applications, improving efficiency, and using its distribution network.	Perseroan selalu berupaya menerapkan strategi dan kebijakan yang tepat untuk memperkuat posisinya di pasar gas industri di Indonesia. Perseroan juga aktif mempertahankan dan meningkatkan keunggulan bersaingnya. The Company strives to implement the right strategy and policy to strengthen its Indonesian industrial gas market position. Furthermore, the Company also actively maintains and improves its competitive advantage.
Risiko ketidakmampuan mempertahankan atau meningkatkan pertumbuhan yang telah dicapai di masa mendatang Risk of inability to maintain or increase future growth	Meskipun Perseroan membukukan tingkat pertumbuhan yang relatif tinggi, namun Perseroan tidak dapat menjamin dapat mencapai tingkat pertumbuhan yang sama di masa mendatang. Despite recording relatively high growth, the Company cannot guarantee that it will achieve the same growth rate.	Perseroan selalu berupaya menerapkan strategi dan kebijakan yang tepat untuk memperkuat posisinya di pasar gas industri di Indonesia. Perseroan juga aktif mempertahankan dan meningkatkan keunggulan bersaingnya. The Company strives to implement the right strategy and policy to strengthen its Indonesian industrial gas market position. Furthermore, the Company also actively maintains and improves its competitive advantage.
Risiko tidak dapat diperpanjangnya kontrak-kontrak Perseroan dengan para pelanggannya Risk of non-renewal of contract with its customers	Dalam memperdagangkan produk-produknya, Perseroan melakukan penjualan berdasarkan perjanjian. Tidak ada jaminan bahwa perjanjian ini akan diperbarui atau diperpanjang, atau bahwa syarat-syarat dari pembaruan atau perpanjangan tersebut akan sama dengan perjanjian yang ada pada saat ini. Saat ini, Perseroan memiliki kontrak dengan para pelanggannya dengan jangka waktu yang bervariasi dari 1 hingga 15 tahun. Sebagian besar kontrak tersebut memiliki klausul perpanjangan secara otomatis, sehingga setelah berakhirnya jangka waktu, perjanjian akan diperbaharui secara otomatis. Namun, hal tersebut tidak menghilangkan hak dari para pihak untuk mengakhiri perjanjian berdasarkan ketentuan yang telah disepakati sebelumnya. In selling its products, the Company uses sales contracts with its customers. There is no guarantee that the contract will be renewed or extended or that the terms of any such renewal or extension will be the same as the existing agreement. Currently, the Company has agreements with its customers with terms varying from 1 to 15 years. Most of these contracts have automatic renewal clauses. After the term ends, the agreement will be renewed automatically. However, it does not eliminate the rights of the parties to terminate the contract based on previously agreed terms.	Perseroan senantiasa memperluas jangkauan pelanggannya dengan mencari pelanggan-pelanggan baru dan tetap menjaga hubungan yang harmonis dengan pelanggan eksisting. The Company strives to expand its customer reach by looking for new customers and maintaining synergy with existing customers.



Jenis Risiko Types of Risk	Penjelasan Risiko Risk Description	Upaya Mitigasi Risiko Risk Mitigation Measures
Risiko kegagalan dan/atau keterlambatan rencana ekspansi Perseroan Risk of failure and/or delay in the Company's expansion plan	Rencana ekspansi Perseroan dapat menghadapi masalah teknis dan lingkungan, keterlambatan konstruksi dan operasional, serta kondisi lingkungan dan geografis, termasuk kondisi cuaca yang buruk. Kesuksesan pengembangan dan pembangunan ditentukan oleh, antara lain, pengadaan dan konstruksi, diperolehnya izin pembangunan pabrik dari pemerintah setempat dan pelaksanaan pembangunan secara tepat waktu. The Company's expansion plan may encounter technical and environmental problems, construction and operational delays, and environmental and geographic issues, including adverse or extreme weather. A successful development is determined by procurement and construction, obtaining permits for plant construction from local governmental agencies, and building the facilities promptly.	Dalam melakukan kegiatan ekspansi, Perseroan senantiasa melakukan perencanaan dan studi kelayakan secara mendalam dan komprehensif untuk meminimalisir risiko-risiko yang mungkin muncul pada saat pelaksanaannya. In implementing its expansion plans, the Company carries out in-depth and comprehensive planning and feasibility studies to minimize risks that may arise during the implementation.
Risiko ketertinggalan teknologi Risk of being left behind in technology	Dalam melakukan kegiatan operasinya, Perseroan harus selalu mengikuti perkembangan teknologi agar mampu bersaing di pasar yang semakin kompetitif. Perkembangan teknologi akan meningkatkan efisiensi kegiatan operasi maupun produksi. In carrying out its operations, the Company must closely follow technological developments in order to remain competitive in an increasingly competitive market. Technological developments will enhance the efficiency of operations and production.	Perseroan selalu mengikuti perkembangan dan perubahan teknologi terutama di bidang yang berkaitan dengan gas industri. Perseroan aktif mencari informasi, melakukan penelitian dan pengembangan, dan berperan serta dalam asosiasi-asosiasi industri gas, serta mengadopsi teknologi terbaru yang bermanfaat. The Company continues to follow technological developments and changes, especially those related to industrial gas. The Company actively seeks information, conducts research and development, participates in various gas industry associations, and adopts beneficial new technologies.
Risiko keterlambatan SDM dalam mengikuti perkembangan teknologi Risk of incapability of human capital to keep up with technological developments	Perkembangan teknologi juga harus diimbangi dengan peningkatan kemampuan SDM dalam memahami penggunaan teknologi melalui proses pembelajaran yang berkesinambungan. Technological developments should be balanced with the enhancement of human capital capabilities to understand the use of technology through a continuous learning process.	Perseroan secara aktif mengembangkan kemampuan SDM yang dimilikinya melalui pelatihan dan pengembangan agar mampu mengikuti dan mengadopsi perkembangan teknologi yang pesat. Pelatihan-pelatihan rutin dilakukan dengan menetapkan target-target yang ingin dicapai, salah satunya penguatan kompetensi SDM, khususnya di bidang gas industri dan teknologi. The Company actively develops the capabilities of its HR through training and development to keep up with rapid technological advancements. Training programs are regularly conducted with defined targets, including strengthening HR competencies, particularly in the industrial gas and technology sectors.



Jenis Risiko Types of Risk	Penjelasan Risiko Risk Description	Upaya Mitigasi Risiko Risk Mitigation Measures
Risiko ketidakmampuan Perseroan untuk menarik minat dan mempertahankan karyawan yang menguasai keterampilan tertentu dalam jumlah yang memadai Risk of incapability of the Company to attract and retain employees who master certain skills in sufficient numbers	Kesuksesan kegiatan usaha Perseroan bergantung pada komitmen karyawan serta kemampuan Perseroan dalam memotivasi dan mempertahankan mereka. Perseroan menghadapi persaingan dengan perusahaan lain yang berusaha untuk mempekerjakan pegawai yang berkualitas. The success of the Company's business depends on employees' commitment and the Company's ability to motivate and retain them. The Company competes with other companies seeking to employ top-quality employees.	Perseroan memerlukan tenaga kerja yang berkualitas dan terampil di bidangnya. Agar dapat mempertahankan karyawan yang berkualitas, Perseroan menerapkan skema kompensasi yang kompetitif dibandingkan para pesaingnya, termasuk menyediakan pengembangan karier dan memfasilitasi pelatihan. Selain itu, program ESA dan MESOP yang dilakukan oleh Perseroan juga bertujuan untuk memperkuat rasa kepemilikan (sense of belonging) karyawan terhadap Perseroan. The Company requires qualified and skilled workers. To retain top-quality employees, the Company provides competitive compensation schemes compared to competitors, including career development and training facilities. In addition, ESA and MESOP programs aim to strengthen employees' sense of belonging to the Company.
Risiko kecelakaan kerja Risk of work-related accident	Beberapa produk Perseroan merupakan produk gas yang dikemas dalam tabung bertekanan tinggi dan produk cair yang memiliki temperatur yang sangat rendah. Penanganan produk-produk ini harus dilakukan dengan hati-hati. Kelalaian dalam menangani produk-produk tersebut dapat menimbulkan kecelakaan kerja. Risiko ini juga berpotensi terjadi dalam proses distribusi kepada para pelanggan. Some of the Company's products are gas products packaged in high-pressure tubes and liquid products with very low temperatures. These products should be handled with care. Failure to handle these products can cause work-related accidents. In addition, this risk may also occur during distribution to customers.	Perseroan menerapkan Kebijakan <i>Health and Safety Environment</i> (HSE) dan Keamanan dan Keselamatan Kerja (K3) secara ketat. Sarana dan prasarana yang digunakan, seperti tabung-tabung bertekanan tinggi selalu diuji hidrostatik secara rutin. Para pekerja wajib menggunakan alat-alat penunjang keselamatan kerja (PKK) dan peralatan penunjang lainnya. The Company strictly implements Occupational Health, Safety and Environment (OHSE) policies. Facilities and infrastructure, such as high-pressure tubes, are regularly hydrostatically tested. All workers must use personal protective equipment (PPE) and other supporting equipment.
Risiko tuntutan ganti rugi apabila Perseroan gagal memenuhi persyaratan-persyaratan dalam perjanjian dengan para pelanggannya Risk of claim for compensation in the event the Company fails to comply with the terms of agreements with customers	Dalam beberapa perjanjian dengan para pelanggan, Perseroan memberikan jaminan atas produk dan layanan yang diberikan sesuai waktu dan spesifikasi yang telah ditentukan. Kegagalan untuk memenuhi tenggat waktu atau spesifikasi yang disepakati dapat menyebabkan Perseroan wajib membayar denda atau ganti rugi yang cukup substansial sehingga berdampak negatif terhadap kinerja keuangan Perseroan. Selain itu, hal tersebut juga dapat merusak reputasi Perseroan pada industri terkait atau terhadap pelanggan. Some agreements between the Company and customers ensure the guarantee for products and services by determined time and specifications. Failure to meet deadlines or specifications may cause the Company to pay penalties or compensation that is substantial enough to hurt the Company's financial performance. Moreover, it may damage the Company's reputation in related industries or customers.	Perseroan berkomitmen untuk mematuhi perjanjian yang telah disepakati dengan pelanggannya. Apabila terdapat hal-hal tertentu yang menyebabkan persyaratan tidak dapat dipenuhi, termasuk kesinambungan pasokan dan volume pasokan, maka Perseroan akan tetap berupaya memenuhi persyaratan tersebut dengan berbagai solusi, seperti mengalihkan pasokan yang bersumber dari pabrik (<i>plant</i>) lain milik Perseroan ataupun dari pihak ketiga. The Company is committed to complying with the requirements stated in the agreements with its customers. If certain conditions cause non-fulfillment, including supply continuity and volume, the Company will seek solutions, such as redirecting supply from other plants owned by the Company or third parties.



Jenis Risiko Types of Risk	Penjelasan Risiko Risk Description	Upaya Mitigasi Risiko Risk Mitigation Measures
Risiko keterbatasan sumber pendanaan terkait ekspansi bisnis Risk of limited funding sources related to business expansion	Sehubungan dengan perluasan bisnis Perseroan yang pesat dalam beberapa tahun terakhir, Perseroan telah mendanai kebutuhan modal kerja dan belanja modal terutama melalui kas internal, utang bank, dan tambahan modal. Kebutuhan modal kerja dan belanja modal Perseroan dapat meningkat di masa depan seiring dengan upaya Perseroan dalam melakukan ekspansi bisnisnya. Perseroan sangat mungkin memerlukan tambahan dana eksternal untuk kebutuhan pendanaan. Kemampuan Perseroan dalam meningkatkan tambahan modal bergantung pada kinerja dan kondisi keuangan yang baik serta kesuksesan dalam mengeksekusi strategi-strateginya, didukung kondisi keuangan, ekonomi, peraturan dan pasar serta kondisi lainnya, yang sebagian besar berada di luar kendali Perseroan. Due to the rapid expansion of the Company's business in recent years, the Company funds its working capital and capital expenditures through internal cash, bank loans, and additional capital. These requirements may increase in the future in line with expansion efforts. The Company may require additional external funds. The ability to raise additional capital depends on financial performance, financial condition, and successful strategy implementation, supported by financial, economic, regulatory, and market conditions, most of which are beyond the Company's control.	Dalam melakukan ekspansi kegiatan usaha, Perseroan melakukan diversifikasi sumber pendanaan, di antaranya melalui kas internal, pinjaman bank, penerbitan obligasi, dan penerbitan instrumen bersifat utang dan ekuitas lainnya. In expanding its business, the Company diversifies funding sources, including internal cash, bank loans, bond issuance, and other debt and equity instruments.
Risiko terkait kegagalan sistem teknologi informasi (TI) Risk of Information Technology (IT) system failure	Perseroan bergantung pada sistem TI yang terintegrasi untuk mendukung operasional harian, termasuk pengelolaan ERP, pelacakan aset, dan infrastruktur digital lainnya. Kegagalan pada sistem TI dapat mengganggu kegiatan usaha Perseroan. Selain itu, sistem TI berisiko mengalami kerusakan atau gangguan terhadap hal-hal di luar kendali Perseroan, seperti kebakaran, bencana alam, kegagalan sistem, pelanggaran keamanan, dan virus. Setiap kerusakan dan gangguan yang terjadi dapat berdampak material dan merugikan Perseroan. The Company relies on an integrated IT system to support its day-to-day operations, including ERP, asset tracking, and other digital infrastructure. Failure in the IT system can disrupt business activities. IT systems may also be exposed to damage or disruption due to factors beyond the Company's control, such as fire, natural disasters, system failure, security breaches, and viruses. Any damage or disruption may materially affect the Company.	Perseroan menggunakan infrastruktur TI yang andal disertai dengan sistem cadangan (<i>back-up system</i>). Perseroan juga senantiasa melakukan peningkatan berkala terhadap sistem TI yang diadopsinya. The Company uses reliable IT infrastructure supported by a backup system. The Company also updates its IT system on a regular basis.
Risiko kredit Credit risk	Risiko kredit merupakan risiko atas kerugian keuangan Perseroan jika pelanggan atau pihak lain dari instrumen keuangan gagal memenuhi kewajiban kontraktualnya. Risiko ini timbul terutama dari piutang usaha dan piutang lain-lain. Credit risk refers to the risk of financial loss if customers or other parties involved in the financial instruments fail to fulfill their contractual obligations. This risk comes mainly from trade receivables and other receivables.	Perseroan mengelola dan mengendalikan risiko kredit dari piutang usaha dan piutang lain-lain dengan memantau batasan periode tunggakan piutang pada tiap pelanggan. The Company manages and controls credit risk from trade and other receivables by monitoring each customer's accounts receivable days.



Jenis Risiko Types of Risk	Penjelasan Risiko Risk Description	Upaya Mitigasi Risiko Risk Mitigation Measures
Risiko likuiditas Liquidity risk	Risiko perekonomian timbul karena adanya perubahan kondisi perekonomian yang disebabkan oleh perubahan peraturan atau kebijakan yang dilakukan oleh Pemerintah dalam bidang fiskal dan moneter, perubahan kondisi politik, dan sosial. Apabila salah satu hal tersebut terjadi, hal ini dapat berpengaruh terhadap kegiatan dan prospek usaha Perseroan karena pertumbuhan usaha Perseroan juga bergantung pada kondisi perekonomian. Economic risk comes from the changes in economic conditions due to changes in regulations or policies by the Government, such as fiscal and monetary policies, as well as changes in political and social conditions. These changes may affect the Company's business activities and outlook as the Company's business growth depends on economic conditions.	Dalam mengantisipasi risiko perekonomian yang dapat disebabkan oleh perubahan di bidang fiskal dan moneter, perubahan kondisi politik dan sosial, Perseroan melakukan diversifikasi pasar dengan memasarkan produk gas pada berbagai sektor dan memberikan perhatian lebih pada sektor-sektor yang lebih resisten, seperti sektor medis. Perseroan selalu berupaya mengembangkan aplikasi produk gas industri agar dapat digunakan untuk macam-macam keperluan pada berbagai sektor industri. To anticipate economic risk due to changes in fiscal and monetary policies and political and social conditions, the Company diversifies its products by marketing gas products in different sectors and observing other more resistant industries, such as the healthcare sector. The Company strives to develop industrial gas product applications for various industrial sectors.
Risiko kenaikan tarif dasar listrik Risk of a rise in electricity tariff	Biaya listrik merupakan salah satu komponen biaya yang paling signifikan bagi Perseroan. Adanya kenaikan tarif dasar listrik akan berpotensi memberikan dampak yang signifikan bagi kinerja keuangan Perseroan. Electricity costs represent one of the most significant cost components for the Company. An increase in electricity tariffs may significantly affect the Company's financial performance.	Perseroan menggunakan formula penyesuaian harga jual produk dengan memasukkan tarif dasar listrik sebagai salah satu komponen dalam kontrak pelanggan. Apabila terjadi kenaikan tarif dasar listrik di masa yang akan datang, maka harga jual produk juga akan mengalami kenaikan. Sementara untuk penjualan produk di luar perjanjian, Perseroan dapat menaikkan harga jual yang telah disesuaikan dengan kenaikan tarif dasar listrik. The Company applies an adjusted selling price formula by incorporating electricity tariffs as one of the components in customer contracts. In the event of an increase in electricity tariffs in the future, selling prices will be adjusted accordingly. For sales outside contractual agreements, the Company may increase selling prices in line with the increase in electricity tariffs.
Risiko kenaikan harga bahan bakar minyak Risk of a rise in fuel prices	Dalam melakukan kegiatan operasinya, Perseroan juga membutuhkan bahan bakar minyak untuk mengoperasikan armada distribusinya. Adanya kenaikan harga bahan bakar minyak dapat berdampak pada kinerja keuangan Perseroan. The Company requires fuel to operate its distribution fleet. An increase in fuel prices may affect the Company's financial performance.	Perseroan menggunakan formula penyesuaian harga jual produk dengan memasukkan harga bahan bakar minyak sebagai salah satu komponen dalam kontrak pelanggan. Apabila terjadi kenaikan harga bahan bakar minyak di masa yang akan datang, maka harga jual produk juga akan mengalami kenaikan. Sementara untuk penjualan produk di luar perjanjian, Perseroan dapat menaikkan harga jual yang telah disesuaikan dengan kenaikan harga bahan bakar minyak. The Company applies an adjusted selling price formula by incorporating fuel prices as one of the components in customer contracts. In the event of an increase in fuel prices in the future, selling prices will be adjusted accordingly. For sales outside contractual agreements, the Company may increase selling prices in line with the increase in fuel prices.



Jenis Risiko Types of Risk	Penjelasan Risiko Risk Description	Upaya Mitigasi Risiko Risk Mitigation Measures
Risiko fluktuasi tingkat suku bunga Risk of interest rate fluctuations	Dalam melakukan kegiatan usahanya, Perseroan juga menggunakan sumber pendanaan eksternal seperti utang jangka panjang dan instrumen pendanaan eksternal lainnya. Beberapa pendanaan eksternal tersebut memiliki tingkat suku bunga mengambang yang berpotensi terhadap suku bunga dan imbal hasil yang berlaku di pasar. Eksposur risiko tingkat suku bunga Perseroan timbul terutama dari pinjaman yang diperoleh dari bank. Perseroan memandang tingkat suku bunga pinjaman bank sangat kompetitif dan risiko dalam berinvestasi akan memberikan hasil yang sangat memadai. In conducting its business activities, the Company utilizes external funding sources such as long-term debt and other external financing instruments. Certain external funding bears floating interest rates that are exposed to changes in market interest rates and yields. The Company's interest rate risk primarily arises from bank loans. The Company considers bank loan interest rates to be competitive and views its investment risk as generating adequate returns.	Perseroan aktif melakukan review atas pinjaman bank. Perseroan juga senantiasa mengawasi pergerakan tingkat suku bunga untuk meminimalisir dampak negatif terhadap posisi keuangannya. Untuk mengukur risiko pasar atas pergerakan suku bunga, Perseroan menganalisis pergerakan margin suku bunga dan profil jatuh tempo aset dan liabilitas keuangan berdasarkan jadwal perubahan suku bunga. The Company actively reviews its bank loans and continuously monitors interest rate movements to minimize potential adverse impacts on its financial position. To measure market risk arising from interest rate movements, the Company analyzes interest margin movements and the maturity profile of financial assets and liabilities based on changes in interest rate schedules.
Risiko fluktuasi nilai tukar mata uang asing Risk of foreign currency fluctuations	Eksposur risiko nilai tukar mata uang asing Perseroan terutama disebabkan oleh piutang usaha, utang bank jangka pendek, utang usaha, dan utang lain-lain, yang sebagian didenominasikan dalam mata uang Dolar Amerika Serikat (US), Yen Jepang, Euro Eropa, dan Dolar Singapura. Perubahan nilai tukar mata uang asing telah dan diperkirakan akan terus memengaruhi hasil usaha dan arus kas Perseroan. The Company's exposure to foreign currency risk primarily arises from trade receivables, short-term bank loans, trade payables, and other payables, some of which are denominated in US Dollars, Japanese Yen, Euro, and Singapore Dollars. Changes in foreign exchange rates have affected and are expected to continue affecting the Company's results of operations and cash flows.	Perseroan tidak melakukan lindung nilai terhadap sebagian porsi eksposur mata uang asing, karena sebagian besar aktivitas dilakukan dalam mata uang Rupiah. Mayoritas pendapatan usaha juga menggunakan mata uang Rupiah, sehingga untuk menyeimbangkan arus kas, aktivitas pendanaan dilakukan dalam mata uang yang sama. The Company does not conduct hedging activities for a portion of its foreign currency exposure, as most activities are carried out in Indonesian Rupiah. The majority of revenue is also denominated in Rupiah. To balance cash flows, financing activities are conducted in the same currency.
Risiko perubahan kebijakan Pemerintah dalam industri sektor gas Risk of changes in Government policy on industrial gas sector	Sampai dengan saat ini, tidak terdapat peraturan dan kebijakan Pemerintah yang secara khusus mengatur bidang usaha gas industri. Perseroan tidak dapat menjamin bahwa di masa yang akan datang tidak akan ada perubahan lebih lanjut atas peraturan dan kebijakan sejenis, yang dapat berdampak negatif terhadap permintaan produk dan jasa Perseroan. Currently, there are no Government regulations or policies specifically regulating the industrial gas business sector. However, the Company cannot guarantee that future changes to similar regulations or policies will not occur, which may negatively affect demand for the Company's products and services.	Saat ini, tidak terdapat kebijakan Pemerintah yang secara khusus mengatur sektor gas industri di Indonesia. Namun, jika terjadi perubahan kebijakan Pemerintah di sektor gas industri, maka Perseroan akan berusaha mematuhi kebijakan Pemerintah tersebut. At present, no Government policies specifically regulate the industrial gas sector in Indonesia. In the event of changes in Government policy in this sector, the Company will comply with such policies.



Jenis Risiko Types of Risk	Penjelasan Risiko Risk Description	Upaya Mitigasi Risiko Risk Mitigation Measures
Risiko fluktuasi penjualan akibat faktor musiman Risk of fluctuations in sales due to seasonal factors	Perseroan memperoleh sebagian pendapatan dari penjualan jasa dan peralatan yang terutama berasal dari pelanggan rumah sakit berkaitan dengan pemasangan instalasi gas medis. Penjualan kepada pelanggan pada sektor pemerintahan sangat terpengaruh oleh proses anggaran dan tender dari rumah sakit milik pemerintah, di mana umumnya penjualan belum tentu terjadi di kuartal pertama tahun berjalan. Hal ini dapat memengaruhi hasil analisis atas kinerja keuangan Perseroan, namun secara umum pengaruh tersebut tidak dapat dianalisis secara tahunan. The Company derives part of its revenue from the sale of services and equipment, primarily to hospitals related to medical gas installation. Sales to customers in the government sector are significantly influenced by budgeting and tender processes of government-owned hospitals, where sales may not necessarily occur in the first quarter of the year. This condition may affect the analysis of the Company's financial performance, although such impact is generally not reflected on an annual basis.	Perseroan secara aktif mencari pelanggan-pelanggan baru (selain sektor pemerintahan) dengan pola pembayaran normal. The Company actively seeks new customers other than government sector with standard payment terms.

Tinjauan atas Efektivitas Sistem Manajemen Risiko

Review of the Risk Management System Effectiveness

Secara berkala, Perseroan melakukan peninjauan atas penerapan sistem manajemen risiko, yang dilaksanakan oleh Unit Audit Internal. Peninjauan ini bertujuan untuk mengidentifikasi efektivitas sistem manajemen risiko dan mengungkap aspek-aspek yang perlu diperbaiki atau belum diterapkan secara optimal. Hasil peninjauan disampaikan kepada Direksi, dan selanjutnya diteruskan kepada Komite Audit dan Dewan Komisaris untuk ditelaah lebih lanjut.

Periodically, the Company conducts a review of the implementation of the risk management system, which is carried out by the Internal Audit Unit. The purpose of this review is to assess the effectiveness of the risk management system and uncover aspects that need improvement or have not been optimally applied. The results of the review are submitted to the Board of Directors, and then forwarded to the Audit Committee and the Board of Commissioners for further examination.

Berdasarkan hasil tersebut, langkah-langkah perbaikan atau pengembangan akan diidentifikasi dan diterapkan untuk memastikan sistem manajemen risiko tetap efektif, sesuai dengan tujuan yang telah ditetapkan, serta dapat mengantisipasi risiko yang mungkin timbul di masa depan.

Based on these results, steps for improvement or development will be identified and implemented to ensure that the risk management system remains effective, in line with the established objectives, and able to anticipate risks that may arise in the future.

Pernyataan Direksi dan/atau Dewan Komisaris atau Komite Audit atas Kecukupan Sistem Manajemen Risiko

Statement from the Board of Directors and/or Board of Commissioners or the Audit Committee on the Adequacy of the Risk Management System

Sepanjang tahun 2025, Dewan Komisaris dan Direksi menilai bahwa Sistem Manajemen Risiko Perseroan telah berjalan secara memadai dan efektif. Penilaian tersebut didasarkan pada efektivitas

Throughout 2025, the Board of Commissioners and the Board of Directors assessed that the Company's Risk Management System has been implemented in an adequate and effective manner. This



pelaksanaan fungsi manajemen risiko, ketersediaan informasi risiko yang memadai dan tepat waktu, serta tingkat kepatuhan terhadap kebijakan dan prosedur Manajemen Risiko yang ditetapkan. Selain itu juga tidak ditemukan adanya risiko yang berdampak signifikan, baik secara material maupun non-material.

Dewan Komisaris dan Direksi berkomitmen untuk terus melakukan peningkatan upaya pengelolaan risiko, khususnya dalam menghadapi tantangan dan ketidakpastian yang mungkin timbul di masa mendatang. Oleh karena itu, rekomendasi untuk memperkuat dan menyempurnakan sistem manajemen risiko akan terus dipertimbangkan dan diimplementasikan.

conclusion was based on the effective implementation of the risk management function, the availability of timely and reliable risk information, and the level of compliance with the established Risk Management policies and procedures. Furthermore, no risks were identified that had a significant impact, whether material or non-material.

The Board of Commissioners and the Board of Directors remain committed to continuously enhancing risk management practices, particularly in anticipating potential challenges and uncertainties that may arise in the future. Accordingly, recommendations to strengthen and refine the risk management system will continue to be carefully considered and implemented.

Litigasi dan Perkara Hukum

Litigations and Lawsuits

[GRI 2-27]

Hingga 31 Desember 2025, tidak terdapat litigasi atau perkara hukum yang dihadapi oleh Dewan Komisaris, Direksi, manajemen, maupun karyawan Perseroan. Hal ini mencerminkan komitmen Perseroan terhadap praktik bisnis yang baik serta kepatuhan terhadap peraturan yang berlaku.

As of December 31, 2025, there were no litigations or lawsuits faced by the Board of Commissioners, Board of Directors, the management, or Company's employees. This reflects the Company's commitment to good business practices and compliance with applicable regulations.

Sanksi Administratif

Administrative Sanction

Pada tahun 2025 Perseroan menerima sanksi administratif dari regulator sebagai berikut

In 2025, the Company received administrative sanctions from the regulator as follows:

Jenis Pelanggaran Type of Violation	Sanksi yang Diterima Sanction Imposed
Penunjukan KJPP yang tidak terdaftar di OJK untuk melakukan penilaian kewajaran pada Laporan Keuangan Tahun Buku 2019 Appointment of a KJPP not registered with OJK to conduct a fairness opinion on the 2019 Financial Statements	Rp50.000.000

Selain sanksi administratif yang dikenakan kepada Perseroan, pada tahun 2025 terdapat sanksi administratif yang dikenakan kepada anggota Direksi yang sedang menjabat, terkait penunjukan KJPP yang tidak terdaftar di OJK untuk melakukan penilaian kewajaran atas Laporan Keuangan Tahun Buku 2019. Atas pelanggaran tersebut, regulator menjatuhkan sanksi administratif berupa denda sebesar Rp12.000.000.

In addition to the administrative sanctions imposed on the Company, in 2025 an administrative sanction was also imposed on a member of the Board of Directors in relation to the appointment of a KJPP not registered with OJK to conduct a fairness opinion on the 2019 Financial Statements. For this violation, the regulator imposed an administrative fine of Rp12,000,000.

Seluruh kewajiban yang timbul atas sanksi administratif telah dipenuhi oleh Perseroan maupun pihak yang dikenakan sanksi. Perseroan telah melakukan evaluasi menyeluruh serta memperkuat mekanisme pengendalian dan fungsi kepatuhan guna memastikan pelanggaran serupa tidak terulang di masa mendatang.

All obligations arising from these administrative sanctions have been fully settled by the Company and the sanctioned party. The Company has undertaken a comprehensive evaluation and strengthened its internal control mechanisms and compliance function to prevent similar violations from recurring in the future.



Program Kepemilikan Saham oleh Karyawan dan/atau Manajemen

Employee and/or Management Share Ownership Program

Dalam rangka memberikan penghargaan kepada karyawan, Direksi, dan Komisaris atas kontribusi terhadap Perseroan serta meningkatkan likuiditas saham yang beredar di pasar, pada tanggal 27 Juli 2022, Pemegang Saham Perseroan menyetujui pelaksanaan *Program Employee Stock Purchase Plan* (ESPP). Program ini dilaksanakan dalam periode 6 bulan, mulai dari 1 Agustus 2022 hingga 31 Januari 2023, dengan total saham yang dialihkan sebanyak 2.500.000 saham dan nilai maksimal yang dialokasikan sebesar Rp3.564.000.000. Harga pelaksanaan saham dihitung berdasarkan 90% dari harga rata-rata penutupan saham selama 25 hari bursa berturut-turut sebelum periode pelaksanaan dimulai, sesuai dengan ketentuan Peraturan Bursa Efek Indonesia. Pengalihan saham akan dilakukan melalui Bursa Efek Indonesia.

Peserta yang berhak mengikuti program ini adalah karyawan, Direksi, dan Komisaris yang memenuhi kriteria yang ditetapkan oleh manajemen, seperti masa kerja, serta status karyawan yang aktif dan berkelanjutan selama periode pelaksanaan program. Terkait pemenuhan kewajiban pengalihan saham hasil pembelian kembali yang dilakukan Perseroan, program ini mengacu pada peraturan yang berlaku, termasuk ketentuan Otoritas Jasa Keuangan. Ketentuan OJK tersebut mengatur bahwa saham yang dialihkan harus diselesaikan dalam jangka waktu 3 tahun, dengan pengalihan wajib dilakukan dalam waktu 1 tahun setelah periode tersebut. Saham yang dialihkan kepada peserta program akan dikenakan masa *lock-up* selama 6 bulan, yang berarti saham tersebut tidak dapat dijual atau dipindahtangankan selama periode tersebut.

As a form of reward for employees, members of the Board of Directors, and members of the Board of Commissioners for their contributions to the Company, as well as to enhance the liquidity of shares circulating in the market, on July 27, 2022, the Company's Shareholders approved the implementation of the Employee Stock Purchase Plan (ESPP). The program was conducted over a six-month period, from August 1, 2022 to January 31, 2023, involving the transfer of a total of 2,500,000 shares with a maximum allocation value of Rp3,564,000,000. The exercise price was determined at 90% of the average closing price of the shares over 25 consecutive trading days prior to the commencement of the exercise period, in accordance with Indonesia Stock Exchange regulations. The share transfer was executed through the Indonesia Stock Exchange.

Eligible participants in the program included employees, members of the Board of Directors, and members of the Board of Commissioners who satisfied the criteria established by management, such as length of service and active employment status throughout the program period. In relation to the fulfillment of the obligation to transfer treasury shares resulting from the Company's share buyback, the program referred to applicable regulations, including those issued by the Financial Services Authority (OJK). The OJK regulations stipulate that the transferred shares must be settled within a three-year period, with the transfer required to be completed within one year thereafter. Shares transferred to program participants were subject to a six-month lock-up period, during which the shares could not be sold or otherwise transferred.



Kode Etik

Code of Ethics

[ESG G-07]

Perseroan menerapkan Kode Etik untuk menciptakan budaya kerja yang positif, menghormati etika, dan mematuhi hukum. Dengan demikian, reputasi Perseroan dapat terjaga dan kepercayaan pemangku kepentingan semakin meningkat.

The Company implements a Code of Ethics to foster a positive work culture, uphold ethics, and comply with the law. This ensures that the Company's reputation remain intact and stakeholder trust continues to grow.

Pokok-Pokok Kode Etik Code of Ethics Principles			
Visi, Misi, dan Nilai Perseroan Vision, Mission, and the Company Values	Etika Bisnis Perseroan The Company's Business Ethics	Kewajiban Mematuhi dan Hukuman Pelanggaran Kode Etik Obligation to Comply with and Punishment for Code of Ethics Violation	Etika Bekerja dengan Pelanggan dan Pemasok Working Ethics with Customers and Suppliers
Standar Etika Karyawan Employee Ethical Standards	Keluh Kesah Karyawan Employee Complaints	Pengungkap Kecurangan Fraud Exposure	Tanggung Jawab Sosial Corporate Social Responsibility
Sosialisasi Kode Etik Code of Ethics Dissemination	Penegakkan Kode Etik Code of Ethics Enforcement	Pemberlakuan Kode Etik Code of Ethics Implementation	
- Situs Web Perseroan; - Laporan Tahunan; serta - Platform internal karyawan, yaitu mysamator.com. - The Company's website; - Annual Report; and - Internal employee platform, mysamator.com.	- Setiap karyawan diharuskan menandatangani Kode Etik saat bergabung dengan Perseroan; serta - Sosialisasi reguler melalui platform karyawan dan Lingkaran Pagi yang diadakan setiap pagi sebelum jam kerja dimulai. - Employees must sign the Code of Ethics when joining the Company; and - Regular dissemination through the employee platform and Lingkaran Pagi, which is held every morning before working hours begin.	Berlaku bagi seluruh Insan Perseroan di semua level organisasi tanpa terkecuali. Insan Perseroan juga diwajibkan untuk menandatangani Kode Etik, Pakta Integritas, Deklarasi Integritas, dan Pernyataan Benturan Kepentingan. Applies to all Company personnel at all organizational levels without exception. All personnel have signed the Code of Ethics, Integrity Pact, Integrity Declaration, and Statement of Conflict of Interest.	
Jenis Sanksi Pelanggaran Type of Sanctions for Violations		Laporan Pengaduan Kode Etik 2025 Report of Violations on Code of Ethics in 2025	
Tingkat Hukuman Penalty Level	Jenis Sanksi Sanction Type	Nihil Zero	
Hukuman Disiplin Ringan Light Disciplinary Actions	Surat Peringatan Pertama First Warning Letter		
Hukuman Disiplin Ringan Moderate Disciplinary Actions	- Surat Peringatan Kedua - Surat Peringatan Ketiga - Second Warning Letter - Third Warning Letter		
Hukuman Disiplin Berat Severe Disciplinary Actions	Pemutusan Hubungan Kerja (PHK) Termination of Employment		



Sistem Pelaporan Pelanggaran

Whistleblowing System

[GRI 2-16]

Perseroan telah memiliki Sistem Pelaporan Pelanggaran (SPP) atau (*Whistleblowing System/WBS*). Sistem ini berfungsi sebagai sarana untuk mencegah, mendeteksi, dan mengungkapkan dugaan kecurangan atau pelanggaran di lingkungan Perseroan. Melalui SPP, seluruh pihak termasuk karyawan maupun pihak eksternal, dapat menyampaikan laporan terkait tindakan yang tidak legal, tidak etis, tidak bermoral, atau bentuk penyimpangan lainnya yang bertentangan dengan Pedoman dan Kode Etik Perseroan maupun peraturan perundang-undangan.

SPP merupakan wujud komitmen Perseroan dalam menjalankan kegiatan usaha berdasarkan prinsip-prinsip GCG, termasuk menjaga praktik bisnis yang bersih dan bertanggung jawab. Penerapan SPP juga menjadi bagian dari upaya memperkuat budaya etika dan kepatuhan di seluruh organisasi.

SPP bertujuan untuk:

1. Mengidentifikasi dan mencegah potensi pelanggaran di lingkungan perusahaan; serta
2. Berfungsi sebagai alat deteksi dini, memberikan kesempatan bagi Perseroan untuk menyelesaikan masalah secara internal sebelum menjadi isu publik.

The Company has established a Whistleblowing System (WBS). This system serves as a mechanism to prevent, detect, and disclose suspected fraud or violations within the Company. Through the WBS, all parties, including employees and external stakeholders, may submit reports concerning unlawful, unethical, improper, or other forms of misconduct that contravene the Company's Guidelines and Code of Ethics, as well as applicable laws and regulations.

The WBS reflects the Company's commitment to conducting its business in accordance with GCG principles, including the maintenance of clean and responsible business practices. Its implementation also forms part of the Company's efforts to strengthen a culture of ethics and compliance across the organization.

The WBS purpose is to:

1. Identify and prevent potential violations within the Company; and
2. Function as an early detection mechanism, providing the Company with the opportunity to address issues internally before they escalate into public matters.

Ruang Lingkup Pelaporan

Reporting Scope

Berbagai informasi atau indikasi kecurangan dan kelalaian yang terjadi di lingkungan Perseroan dapat disampaikan melalui SPP.

Various information or indications of fraud and negligence occurring within the Company's environment can be reported through the WBS.

Pihak yang Mengelola Pengaduan

Whistleblowing Administrator

SPP dikelola oleh Unit Audit Internal. Setelah menerima laporan atau pengaduan, unit ini akan mengidentifikasi dan memverifikasi laporan tersebut dengan bukti yang nyata. Jika terdapat indikasi pelanggaran dan laporan terbukti valid, maka akan dilakukan investigasi lebih lanjut sesuai dengan proses yang berlaku. Pelapor (jika tidak anonim) akan menerima status *feedback* atas pengaduan yang dilaporkan.

The WBS is managed by the Internal Audit Unit. After receiving a report or complaint, this unit will identify and verify the report with tangible evidence. If there are indications of a violation and the report is proven valid, a further investigation will be conducted in accordance with the established process. The whistleblower (if not anonymous) will receive feedback regarding the complaint submitted.



Perlindungan Bagi Pelapor Protection for Whistleblowers

Perseroan memberikan perlindungan kepada pelapor untuk menghindari tindakan pembalasan dari pihak yang mungkin dirugikan oleh laporan tersebut. Perlindungan ini mencakup kerahasiaan laporan dan identitas pelapor, serta perlindungan terhadap pelapor dan keluarganya dari intimidasi.

The Company provides protection for whistleblowers to prevent retaliation from parties who may be disadvantaged by the report. This protection includes the confidentiality of the report and the identity of the whistleblower, as well as protection for the whistleblower and their family from intimidation.

Mekanisme Penyampaian Laporan Whistleblowing Mechanism

Pihak pelapor dapat menyampaikan informasi atau indikasi pelanggaran melalui media berikut:

Whistleblowers can submit information or indications of violations through the following channels:

Telepon/SMS/ WhatsApp Phone/Text Message/WhatsApp	0811 3050 3000				
Kotak Surat Mailbox	<table><tr><th colspan="2">Unit Audit Internal Internal Audit Unit</th></tr><tr><td>Kantor Surabaya Surabaya Office Jl. Raya Kedung Baruk No. 25-28 Kedung Baruk, Rungkut Surabaya 60298 Jawa Timur East Java</td><td>Kantor Jakarta Jakarta Office UGM Samator Pendidikan Gedung A, Lt. 5 & 6 Jl. Dr. Saharjo No. 83 Manggarai, Tebet Jakarta Selatan South Jakarta Jakarta 12850</td></tr></table>	Unit Audit Internal Internal Audit Unit		Kantor Surabaya Surabaya Office Jl. Raya Kedung Baruk No. 25-28 Kedung Baruk, Rungkut Surabaya 60298 Jawa Timur East Java	Kantor Jakarta Jakarta Office UGM Samator Pendidikan Gedung A, Lt. 5 & 6 Jl. Dr. Saharjo No. 83 Manggarai, Tebet Jakarta Selatan South Jakarta Jakarta 12850
Unit Audit Internal Internal Audit Unit					
Kantor Surabaya Surabaya Office Jl. Raya Kedung Baruk No. 25-28 Kedung Baruk, Rungkut Surabaya 60298 Jawa Timur East Java	Kantor Jakarta Jakarta Office UGM Samator Pendidikan Gedung A, Lt. 5 & 6 Jl. Dr. Saharjo No. 83 Manggarai, Tebet Jakarta Selatan South Jakarta Jakarta 12850				
Surel E-mail	whistleblower@samator.com				

Laporan pelanggaran melalui SPP dapat disampaikan setiap waktu (24/7) dan secara anonim. Perseroan menjamin bahwa setiap laporan diperlakukan secara rahasia.

Reports submitted through the WBS can be conveyed at any time (24/7) and on an anonymous basis. The Company ensures that all reports are treated confidentially.

Pelaporan Pelanggaran Tahun 2025 dan Tindak Lanjut Violation Reporting in 2025 and its Follow-up

Pada tahun 2025, terdapat 2 (dua) laporan pelanggaran yang diterima melalui SPP. Setiap laporan tersebut telah ditindaklanjuti secara menyeluruh dan profesional. Perseroan berkomitmen untuk menangani setiap laporan pelanggaran dengan serius, memberikan penyelesaian yang tepat, serta memberikan sanksi yang sesuai sebagai efek jera bagi pihak yang terlapor.

In 2025, there were 2 (two) violation reports received through the WBS. Each of these reports has been followed up thoroughly and professionally. The Company is committed to handling every violation report seriously, providing appropriate resolutions, and imposing suitable sanctions as a deterrent for the reported parties.

Tindak Lanjut
 Follow Up

Tahun Year	Teguran Lisan Oral Warning	Surat Peringatan (SP) 1 Warning Letter (SP) 1	Surat Peringatan (SP) 2 Warning Letter (SP) 2	Surat Peringatan (SP) 3 Warning Letter (SP) 3	PHK Termination	Total
2025	-	-	-	2	-	2
2024	-	-	-	3	-	3
2023	-	-	-	2	-	2

Kebijakan Anti-Korupsi dan Gratifikasi

Anti-Corruption and Gratification Policy

[ESG G-07]

Perseroan menerapkan kebijakan anti-korupsi dan gratifikasi secara tegas sebagai bagian dari komitmen untuk mematuhi peraturan perundang-undangan dan mendukung upaya pemerintah dalam pemberantasan korupsi. Perseroan melarang setiap bentuk praktik yang dapat merugikan negara, perekonomian, maupun Perseroan, termasuk tindakan penyalahgunaan wewenang, penyuapan, gratifikasi yang tidak sah, dan bentuk kecurangan lainnya.

Seluruh bagian dan seluruh lini di Perseroan senantiasa menjunjung tinggi persaingan yang *fair*, memberikan kesempatan dengan mengedepankan sportivitas dan profesionalisme, serta menerapkan prinsip GCG dalam rangka menciptakan iklim bisnis yang sehat. Kebijakan Anti Korupsi ini juga didukung dengan Kode Etik yang diperbaharui pada 1 Mei 2025, budaya Perseroan serta peraturan Perseroan yang menjadi nilai dasar (*core values*), sehingga nilai tersebut merupakan cerminan dari peraturan perundang-undangan yang berlaku. Seluruh kebijakan di Perseroan terkait dengan Anti korupsi juga mengatur tentang tindakan, perilaku ataupun perbuatan-perbuatan yang dapat menimbulkan konflik kepentingan, Korupsi, Kolusi dan Nepotisme (KKN), serta pemberian sanksi atas pelanggaran tersebut.

Segala bentuk penipuan, penyuapan, dan korupsi tidak akan ditoleransi oleh Perseroan, termasuk segala bantuan yang diberikan kepada pihak yang terlibat dalam tindakan tersebut. Semua karyawan dan Manajemen diwajibkan untuk mematuhi kebijakan ini dan melaporkan setiap tindakan yang mencurigakan. [GRI 3-3]

The Company strictly implements an Anti-Corruption and Gratification Policy as part of its commitment to comply with prevailing laws and regulations and to support the Government's efforts in combating corruption. The Company prohibits any form of practice that may harm the state, the economy, or the Company, including abuse of authority, bribery, unlawful gratification, and other forms of misconduct.

All functions and levels within the Company always uphold fair competition, promote equal opportunity grounded in sportsmanship and professionalism, and apply GCG principles to foster a healthy business climate. The Anti-Corruption Policy is supported by the Code of Ethics, updated on May 1, 2025, as well as the Company's culture and internal regulations that embody its core values. These values reflect compliance with applicable laws and regulations. All Company policies related to anti-corruption also regulate actions and conduct that may give rise to conflicts of interest, Corruption, Collusion, and Nepotism (KKN), and stipulate sanctions for any violations.

Any form of fraud, bribery, or corruption is not tolerated by the Company, including any assistance provided to parties involved in such acts. All employees and Management are required to comply with this policy and to report any suspicious activities. [GRI 3-3]

Langkah Mitigasi Korupsi dan Gratifikasi

Corruption and Gratification Mitigation Measures

Sebagai bagian dari komitmen untuk memerangi tindakan korupsi dan gratifikasi, Perseroan telah mengambil langkah-langkah mitigasi korupsi dan gratifikasi melalui penerapan prosedur dan pedoman unit kerja yang wajib diikuti oleh seluruh insan Perseroan. Untuk menutup peluang terjadinya korupsi, Perseroan juga telah melakukan pemetaan dan pengkajian risiko dalam rantai pasokan dan operasional usaha yang berpotensi besar terjadi korupsi dan gratifikasi.

As part of its commitment to combating corruption and gratuity, the Company has taken steps to mitigate corruption and gratuity through the implementation of procedures and guidelines for business units that must be followed by all Company personnel. To close the opportunities for corruption, the Company has also conducted risk mapping and assessments within the supply chain and business operations that have a high potential for corruption and gratuity.



Tinjauan Risiko Anti-Korupsi dan Gratifikasi

Anti-Corruption and Gratification Risk Review

Perseroan telah melakukan tinjauan mandiri mengenai risiko terjadinya korupsi dan kecurangan yang tidak sesuai dengan prinsip-prinsip GCG di lingkungan Perseroan. Berdasarkan tinjauan dari kegiatan pemeriksaan Unit Audit Internal, terdapat risiko minor sebesar 7,5% dari 40 total area pemeriksaan. Unit Audit Internal dan Manajemen telah melakukan perbaikan atas risiko tersebut sesuai dengan prosedur dan peraturan yang berlaku. [\[GRI 205-I\]](#)

The Company has conducted an independent review of the risks related to corruption and fraud that do not align with the GCG principles within the Company. Based on the review from the Internal Audit Unit's inspection activities, a minor risk of 7.5% was found across 40 total inspection areas. The Internal Audit Unit and the Management have taken corrective actions on these risks in accordance with applicable procedures and regulations. [\[GRI 205-I\]](#)

Sosialisasi dan Pelatihan Anti-Korupsi

Anti-Corruption Socialization and Training

Perseroan secara rutin melakukan sosialisasi terkait dengan anti-korupsi dan gratifikasi kepada karyawan dan seluruh organ tata kelola untuk menjamin aktivitas operasi yang bersih dari tindakan korupsi, kolusi, dan nepotisme. Komitmen ini diwujudkan melalui penandatanganan Kode Etik, Pakta Integritas, Deklarasi Integritas, dan Pernyataan Benturan Kepentingan. Seluruh karyawan Perseroan telah memperoleh sosialisasi dan menandatangani dokumen-dokumen tersebut. [\[GRI 205-I, 205-2\]](#)

The Company conducts regular socialization on anti-corruption and gratification for employees and all governance organs to ensure that operational activities remain free from corruption, collusion, and nepotism. This commitment is implemented through the signing of the Code of Conduct, Integrity Pact, Integrity Declaration, and Conflict of Interest Statement. All employees have received the relevant socialization and signed these documents. [\[GRI 205-I, 205-2\]](#)

Perseroan juga senantiasa berupaya memperluas sosialisasi komitmen anti korupsi kepada pihak internal maupun eksternal melalui berbagai kanal komunikasi Perseroan. Sepanjang tahun 2025, kegiatan pelatihan/sosialisasi anti korupsi yang diselenggarakan adalah sebagai berikut:

The Company also continuously expands the communication of its anti-corruption commitment to both internal and external stakeholders through various corporate communication channels. Throughout 2025, the following anti-corruption training and socialization activities were conducted:

Waktu Time	Lokasi Location	Peserta Participant	Keterangan Description
Setiap 2 Minggu sekali Every two weeks	Online Google Meet	Seluruh Divisi Kantor Pusat All Head Office Divisions	Kegiatan Lingkar Pagi dan Sosialisasi WBS Lingkar Pagi Activity and WBS Socialization
21 Maret 2025 March 21, 2025	Offline Head Office Surabaya & Online Google Meet	Seluruh Divisi Kantor Pusat All Head Office Divisions	Sosialisasi Ketenagakerjaan dan Anti Korupsi Socialization on Manpower Regulations and Anti-Corruption
24 April 2025 April 24, 2025	Offline Head Office Jakarta	Divisi Keuangan dan SDM Finance and Human Capital Division	Sosialisasi WBS dan Anti Korupsi Socialization on WBS and Anti-Corruption



Insiden Korupsi dan Gratifikasi yang Terbukti dan Tindakan yang Diambil

Proven Corruption and Gratification Incidents and Actions Taken

Sepanjang tahun 2025, tidak terdapat kasus dugaan tindak korupsi dan gratifikasi yang terjadi. Seluruh laporan dan temuan telah ditindaklanjuti dengan melakukan verifikasi kebenaran serta diselesaikan oleh tim terkait sesuai dengan tingkat pelanggaran dan peraturan yang berlaku di Perseroan. [GRI 205-3]

Throughout 2025, there were no cases of alleged corruption or gratification. All reports and findings were duly followed up through verification procedures and were resolved by the relevant teams in accordance with the level of violation and the Company's prevailing regulations. [GRI 205-3]

Larangan Transaksi Orang Dalam

Insider Trading Prohibition

[ESG G-08]

Hingga 31 Desember 2025, Perseroan belum memiliki kebijakan khusus yang secara eksplisit mengatur transaksi orang dalam (*insider trading*). Namun demikian, ketentuan mengenai hal ini sudah diatur dalam Kode Etik Perseroan. Sebagai bagian dari komitmen untuk menjaga integritas dan transparansi, Perseroan melarang keras *insider trading*, yaitu penggunaan informasi material yang belum dipublikasikan untuk kepentingan pribadi, terutama dalam hal perdagangan saham. Seluruh Direksi, Dewan Komisaris, dan insan Perseroan diwajibkan untuk menjaga kerahasiaan informasi internal serta melarang pemanfaatan informasi yang belum tersedia bagi publik untuk kepentingan pribadi atau pihak lain. Dengan demikian, seluruh pemegang saham mendapatkan perlakuan yang adil, memiliki akses yang sama terhadap informasi material, serta memperoleh hak yang setara sesuai dengan ketentuan peraturan perundang-undangan yang berlaku.

Perseroan berupaya mencegah praktik tersebut dengan mengacu pada peraturan yang berlaku, seperti POJK 78/2017 dan Pasal 104 Undang-Undang No. 8 Tahun 1995 tentang Pasar Modal. Melalui penerapan peraturan tersebut, Perseroan memastikan bahwa tidak terdapat pihak yang memperoleh keuntungan secara langsung maupun tidak langsung dari informasi internal Perseroan, sehingga prinsip pencegahan *insider trading* telah diterapkan secara substansial sesuai dengan karakteristik Perseroan. Selain itu, Perseroan juga mendorong seluruh organ Perseroan, termasuk Dewan Komisaris dan Direksi, dapat mematuhi ketentuan yang ada dan segera melaporkan setiap dugaan pelanggaran terkait *insider trading*.

As of December 31, 2025, the Company does not yet have a specific policy that explicitly regulates insider trading. Nevertheless, the relevant provisions are incorporated in the Company's Code of Conduct. As part of its commitment to upholding integrity and transparency, the Company strictly prohibits insider trading, defined as the use of material non-public information for personal gain, particularly in relation to share trading. All members of the Board of Directors, the Board of Commissioners, and the Company's personnel are required to maintain the confidentiality of internal information and are prohibited from using non-public information for personal interests or for the benefit of other parties. Accordingly, all shareholders are treated fairly, have equal access to material information, and are entitled to the same rights in accordance with applicable laws and regulations.

The Company seeks to prevent such practices by referring to the applicable regulations, including POJK 78/2017 and Article 104 of Law No. 8 of 1995 on Capital Markets. Through adherence to these regulations, the Company ensures that no party obtains direct or indirect benefits from the Company's internal information, thereby substantively implementing insider trading prevention in accordance with the Company's characteristics. The Company also encourages all Company organs, including the Board of Commissioners and the Board of Directors, to comply with the prevailing provisions and to promptly report any suspected violations related to insider trading.



Pernyataan Tidak Adanya Praktik *Bad Corporate Governance*

Statement on the Absence of Bad Corporate Governance Practices

Perseroan menegaskan bahwa tidak ada tindakan atau kebijakan yang mencerminkan praktik tata kelola perusahaan yang buruk (*bad corporate governance*), sebagai wujud komitmen terhadap penerapan prinsip-prinsip GCG secara konsisten.

The Company affirms that there are no actions or policies that reflect bad corporate governance practices, as a manifestation of its commitment to consistently apply the GCG principles.

Praktik <i>Bad Corporate Governance</i> Bad Corporate Governance Practice	Keterangan Remarks
Adanya laporan sebagai Perseroan yang mencemari lingkungan. Reports of the Company polluting the environment.	Perseroan tidak memiliki kegiatan yang mencemari lingkungan serta berkomitmen untuk senantiasa mendukung program keberlanjutan. The Company has no activities that pollute the environment and committed to continuously supporting sustainability programs.
Perkara penting yang sedang dihadapi oleh Perseroan, anggota Dewan Komisaris, dan/atau Direksi yang sedang menjabat tidak diungkapkan dalam Laporan Tahunan. Significant cases currently faced by the Company, members of the Board of Commissioners, and/or the Board of Directors are not disclosed in the Annual Report.	Tidak terdapat perkara penting yang sedang dihadapi oleh Perseroan anggota Dewan Komisaris, dan/atau Direksi sebagaimana diungkapkan dalam pembahasan Litigasi dan Perkara Hukum. There are no significant cases currently faced by the Company, members of the Board of Commissioners, and/or the Board of Directors as disclosed in the section on Litigation and Lawsuits
Ketidapatuhan dalam pemenuhan kewajiban perpajakan. Non-compliance with tax obligations.	Perseroan telah memenuhi kewajiban perpajakan selama 2025. The Company has fulfilled all of its tax obligations over the course of 2025.
Ketidaksesuaian penyajian Laporan Tahunan dan Laporan Keuangan dengan peraturan yang berlaku dan Standar Akuntansi Keuangan. Discrepancies in the presentation of the Annual Report and Financial Statements with applicable regulations and Financial Accounting Standards.	Penyusunan Laporan Terintegrasi dan Laporan Keuangan telah disesuaikan dengan peraturan dan perundang-undangan yang berlaku, dan telah melalui proses audit dari Kantor Akuntan Publik Purwanto Susanti & Surja (EY Indonesia). The preparation of the Integrated Report and Financial Statements has been adjusted to comply with applicable laws and regulations and has gone through the audit process by the Purwanto Susanti & Surja (EY Indonesia) Public Accounting Firm.
Kasus terkait buruh dan karyawan. Cases related to labor and employees.	Sepanjang tahun 2025, tidak terdapat kasus terkait buruh dan karyawan di lingkungan Perseroan. Throughout 2025, there were no cases related to labor and employees within the Company's environment.
Tidak terdapat pengungkapan segmen operasi. No disclosure of operating segments.	Pengungkapan segmen operasi diungkapkan dalam Bab Analisis dan Pembahasan Manajemen dalam Laporan Terintegrasi ini. The disclosure of operating segments is presented in the Management Discussion and Analysis section of this Integrated Report.
Terdapat ketidaksesuaian antara Laporan Tahunan <i>hardcopy</i> dengan Laporan Tahunan <i>softcopy</i> . Discrepancies between the hardcopy and softcopy versions of the Annual Report.	Perseroan senantiasa melakukan pengecekan sebelum mengunggah Laporan Terintegrasi dan memastikan kesesuaian data antara Laporan Terintegrasi <i>hardcopy</i> dengan <i>softcopy</i> . The Company continuously conducts checks before uploading the Integrated Report and ensures data consistency between the hardcopy and softcopy versions of the Integrated Report.







Laporan Keberlanjutan

Sustainability Report

06



Strategi Keberlanjutan Sustainability Strategy

[GRI 2-22, 2-23] [POJK A.1] [IR-4E]

Sebagai perusahaan gas industri terkemuka dengan jaringan distribusi terluas di Indonesia, Perseroan memegang peran strategis dalam mendukung keberlangsungan berbagai sektor industri nasional. Melalui penyediaan gas industri dan medis yang andal, Perseroan turut menunjang aktivitas produksi, inovasi teknologi, serta layanan kesehatan yang menjadi fondasi penting bagi pertumbuhan ekonomi.

Dalam menjalankan kegiatan usahanya, Perseroan memandang keberlanjutan sebagai landasan dalam menciptakan nilai jangka panjang. Untuk itu, Perseroan berupaya mewujudkan penciptaan nilai yang berkelanjutan melalui pendekatan *Triple Bottom Line Value Creation* dengan menyeimbangkan kinerja ekonomi yang berkelanjutan, tanggung jawab sosial terhadap masyarakat, serta pengelolaan lingkungan yang bertanggung jawab.

Untuk memastikan implementasi prinsip tersebut berjalan secara konsisten dan terarah, Perseroan mengembangkan kerangka keberlanjutan yang terintegrasi dalam ESG Strategy 2030. Strategi ini menjadi arah bagi Perseroan dalam mengintegrasikan aspek ekonomi, lingkungan, sosial, dan tata kelola ke dalam strategi bisnis, pengelolaan operasional, serta pengambilan keputusan jangka panjang.

ESG Strategy 2030 difokuskan pada empat pilar utama, yaitu penguatan posisi pasar melalui solusi pelanggan yang komprehensif, transformasi proses untuk meningkatkan efisiensi penggunaan sumber daya, pengembangan budaya kolaborasi dan talenta, serta penguatan tata kelola dan manajemen risiko. Melalui pendekatan ini, Perseroan berupaya memastikan bahwa pertumbuhan usaha berjalan selaras dengan pengelolaan dampak lingkungan dan sosial secara bertanggung jawab.

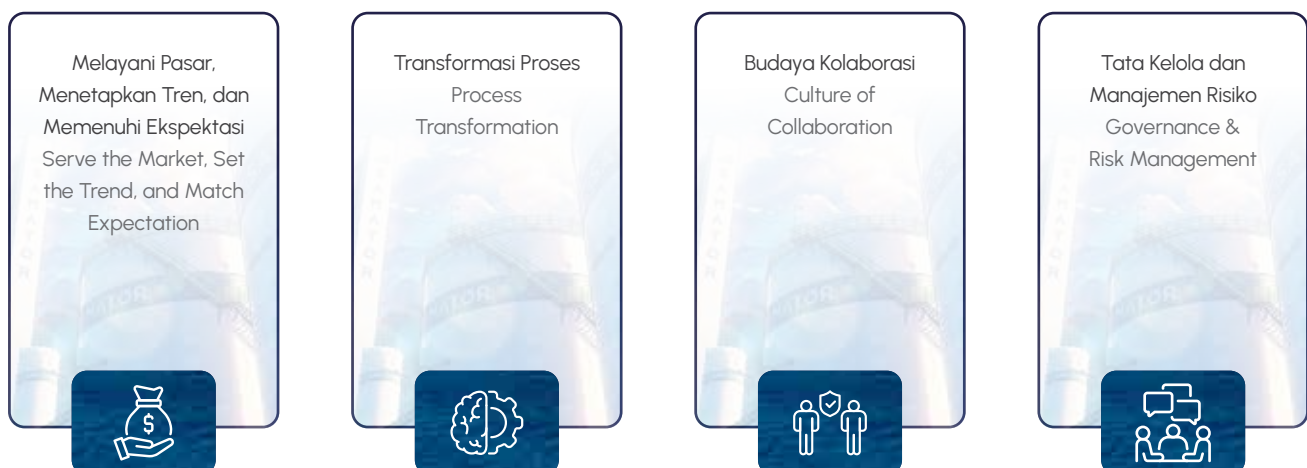
As a leading industrial gas company with the widest distribution network in Indonesia, the Company plays a strategic role in supporting the continuity of various national industrial sectors. Through the reliable supply of industrial and medical gases, the Company supports production activities, technological innovation, and healthcare services that serve as important foundations for economic growth.

In conducting its business activities, the Company regards sustainability as a fundamental basis for creating long term value. Accordingly, the Company seeks to realize sustainable value creation through a Triple Bottom Line value creation approach that balances sustainable economic performance, social responsibility toward communities, and responsible environmental management.

To ensure that these principles are implemented consistently and in a structured manner, the Company has developed an integrated sustainability framework through the ESG Strategy 2030. This strategy provides direction for the Company in integrating economic, environmental, social, and governance aspects into its business strategy, operational management, and long-term decision making.

The ESG Strategy 2030 focuses on four main pillars, namely strengthening market positioning through comprehensive customer solutions, transforming processes to improve resource efficiency, developing a culture of collaboration and talent, as well as strengthening governance and risk management. Through this approach, the Company seeks to ensure that business growth remains aligned with responsible environmental and social impact management.

Penciptaan Nilai Berkelanjutan Melalui ESG Strategy 2030 Creating Sustainable Value through ESG Strategy 2030





Melayani Pasar, Menetapkan Tren, dan Memenuhi Ekspektasi Serve the Market, Set the Trend, Match Expectations	Fokus Perseroan The Company's Focus - Menjaga tingkat kepuasan pelanggan yang tinggi melalui peningkatan kualitas layanan. - Menurunkan jumlah keluhan pelanggan melalui perbaikan proses layanan dan penanganan pengaduan. - Menjaga kualitas produk tabung gas agar tetap memenuhi standar mutu yang ketat. - Mengembangkan produk aplikasi baru secara berkelanjutan untuk mendukung kebutuhan pasar. - Mempertahankan posisi yang kuat di sektor kesehatan melalui perluasan layanan dan penguatan kemitraan. - Maintaining a high level of customer satisfaction through continuous improvements in service quality. - Reducing the number of customer complaints through enhancements in service processes and complaint handling mechanisms. - Maintaining the quality of gas cylinder products to ensure compliance with stringent quality standards. - Continuously developing new application product to support evolving market needs. - Maintaining a strong position in the healthcare sector through service expansion and stronger partnerships. Keselaran dengan TPB Alignment with SDGs  	Target Jangka Panjang Long-Term Targets - Skor kepuasan pelanggan $\geq 4,5/5$ - Komplain turun 2,5% per tahun - Produk tabung gas <i>reject</i> < 8% 2 produk aplikasi baru per tahun 75% pangsa pasar sektor kesehatan - Customer satisfaction score $\geq 4,5/5$ - Complaints reduced by 2.5% per year - Rejected gas cylinder products < 8% 2 new new application product per year 75% market share in the healthcare sector
Transformasi Proses Process Transformation	Fokus Perseroan The Company's Focus - Mengurangi emisi gas rumah kaca dari operasional langsung dan penggunaan energi secara bertahap. - Meningkatkan pemanfaatan energi terbarukan dalam bauran energi operasional Perseroan. - Meningkatkan efisiensi energi melalui pengurangan intensitas penggunaan energi dalam kegiatan operasional. - Memperluas penerapan sistem manajemen lingkungan melalui sertifikasi ISO 14001 di fasilitas operasional Perseroan. - Mengurangi intensitas penggunaan air dalam proses produksi melalui peningkatan efisiensi pengelolaan sumber daya air. - Gradually reducing greenhouse gas emissions from direct operations and energy use. - Increasing the utilization of renewable energy within the Company's operational energy mix. - Improving energy efficiency by reducing the intensity of energy consumption in operational activities. - Expanding the implementation of environmental management systems through ISO 14001 certification across the Company's operational facilities. - Reducing water use intensity in production processes through improved water resource management efficiency. Keselaran dengan TPB Alignment with SDGs  	Target Jangka Panjang Long-Term Targets - Pengurangan emisi Cakupan 1 dan 2 sebesar 23,6% di 2033 25% energi dari energi terbarukan di 2033 - Pengurangan intensitas energi 5% di 2030 51% pabrik bersertifikat ISO 14001 (Revenue Covered) - Pengurangan 5% penggunaan air per produk di 2030 23,6% reduction in Scope 1 and 2 emissions by 2033 25% of energy from renewable sources by 2033 5% reduction in energy intensity by 2033 51% of plants certified with ISO 14001 (Revenue Covered) 5% reduction in water use per product by 2030



Budaya Kolaborasi Culture of Collaboration	Fokus Perseroan The Company's Focus	Target Jangka Panjang Long-Term Targets
	The Company's Focus - Menjaga tingkat keselamatan kerja dengan meminimalkan kejadian kecelakaan kerja yang mengakibatkan kehilangan waktu kerja. - Memperluas penerapan sistem manajemen keselamatan dan kesehatan kerja melalui sertifikasi ISO 45001 di fasilitas operasional Perseroan. - Meningkatkan keterlibatan karyawan melalui penguatan budaya kerja yang positif dan kolaboratif. - Menjaga stabilitas tenaga kerja dengan mengendalikan tingkat perputaran karyawan. - Mendorong peningkatan keterwakilan perempuan di seluruh jenjang karyawan sebagai bagian dari komitmen terhadap keberagaman gender dalam organisasi. - Maintaining workplace safety by minimizing work-related accidents that result in lost working time. - Expanding the implementation of occupational health and safety management systems through ISO 45001 certification across the Company's operational facilities. - Enhancing employee engagement by strengthening a positive and collaborative work culture. - Maintaining workforce stability by managing employee turnover levels. - Promoting higher female representation across all employee levels as part of the Company's commitment to gender diversity within the organization. Keselarasan dengan TPB Alignment with SDGs 10 REDUCED INEQUALITIES 8 DECENT WORK AND ECONOMIC GROWTH	- Lost Time Injury Rate (LTIR) $\leq$ 0,05 per tahun 51% pabrik bersertifikasi ISO 45001 (Revenue Covered) - Skor engagement karyawan minimal 4,0 dari 5 - Tingkat perputaran karyawan $<$ 10% - Proporsi wanita sebesar 30% - Lost Time Injury Rate (LTIR) $\leq$ 0.05 per year 51% of plants certified with ISO 45001 (Revenue Covered) - Employee engagement score of at least 4.0 out of 5 - Employee turnover rate $<$ 10% - Female proportion of 30%.



Tata Kelola dan Manajemen Risiko Governance & Risk Management	Fokus Perseroan The Company's Focus · Mendorong keterwakilan perempuan dalam jajaran Dewan Komisaris sebagai bagian dari komitmen terhadap keberagaman kepemimpinan. · Memastikan seluruh karyawan mengikuti pelatihan Kode Etik secara berkala untuk memperkuat budaya integritas dan kepatuhan. · Memastikan praktik pengadaan sejalan dengan <i>Supplier Code of Conduct</i> yang ditetapkan Perseroan. · Menjaga keamanan informasi dengan memperkuat sistem perlindungan data guna mencegah terjadinya kebocoran data. · Encouraging the representation of women on the Board of Commissioners as part of the Company's commitment to leadership diversity. · Ensuring that all employees participate in periodic Code of Ethics training to strengthen a culture of integrity and compliance. · Ensuring that procurement practices are aligned with the Supplier Code of Conduct established by the Company. · Maintaining information security by strengthening data protection systems to prevent potential data breaches. Keselarasan dengan TPB Alignment with SDGs 10 REDUCED INEQUALITIES  16 PEACE, JUSTICE AND STRONG INSTITUTIONS 	Target Jangka Panjang Long-Term Targets · Minimal 15% wanita dalam jajaran Dewan Komisaris · Semua karyawan mengikuti pelatihan Kode Etik tahunan · 80% pengadaan memenuhi <i>Supplier Code of Conduct</i> · Tidak ada kebocoran data (<i>zero data leaks</i>) · Minimum 15% female representation on the Board of Commissioners · All employees complete annual Code of Ethics training · 80% of procurement complies with the Supplier Code of Conduct · Zero data leaks



Membangun Budaya Keberlanjutan

Building a Sustainability Culture

[POJK F.1]

Perseroan memandang budaya keberlanjutan sebagai fondasi utama dalam memastikan keberlangsungan usaha jangka panjang, khususnya dalam menjalankan bisnis gas industri yang bersifat padat energi, berisiko tinggi, dan memiliki dampak langsung terhadap keselamatan, kesehatan publik, serta industri nasional. Oleh karena itu, budaya keberlanjutan tidak ditempatkan sebagai sekadar nilai normatif, melainkan sebagai kerangka perilaku dan pengambilan keputusan yang membimbing seluruh aktivitas operasional dan strategis Perseroan.

Budaya keberlanjutan Perseroan berakar pada Tata Nilai perusahaan, yaitu *accountable* (akuntabel), *resilient* (ketangguhan), *innovative* (inovatif), *entrepreneurial* (wirausaha), serta *fun & fearless* (menikmati tantangan itu menyenangkan). Nilai-nilai tersebut diterjemahkan ke dalam praktik kerja sehari-hari yang menekankan tanggung jawab terhadap keselamatan dan kepatuhan, ketangguhan operasional dalam menjaga keandalan pasokan, inovasi berkelanjutan untuk meningkatkan efisiensi dan menurunkan dampak lingkungan, serta keberanian untuk melakukan perbaikan dan transformasi secara berkelanjutan.

Dalam konteks operasional Perseroan, nilai *accountable* diwujudkan melalui kepatuhan yang ketat terhadap standar keselamatan, mutu, dan lingkungan, termasuk dalam pengelolaan fasilitas produksi, distribusi gas, dan pengelolaan aset berisiko tinggi. Nilai *resilient* tercermin dalam upaya menjaga keandalan operasional dan kesinambungan pasokan gas bagi sektor-sektor kritikal seperti layanan kesehatan dan industri strategis. Sementara itu, nilai *innovative* dan *entrepreneurial* mendorong Perseroan untuk secara aktif mencari solusi yang lebih efisien dan berkelanjutan, termasuk melalui optimalisasi energi, pemanfaatan teknologi digital, dan pengembangan aplikasi gas yang mendukung transisi menuju ekonomi rendah karbon.

Budaya keberlanjutan ini dipimpin langsung oleh manajemen puncak dan diinternalisasikan secara sistematis ke seluruh organisasi. Perseroan memastikan bahwa prinsip-prinsip keberlanjutan menjadi bagian dari arah kebijakan, proses pengambilan keputusan, serta pengelolaan risiko dan kinerja. Komitmen tersebut tercermin dalam keterlibatan aktif pimpinan perusahaan dalam mendorong penerapan praktik keberlanjutan di seluruh lini operasional serta memastikan bahwa kinerja ESG menjadi bagian dari pengukuran kinerja organisasi.

Internalisasi budaya keberlanjutan dilakukan secara konsisten melalui berbagai mekanisme, mulai dari proses rekrutmen dan orientasi karyawan, pelatihan dan pengembangan kompetensi, hingga komunikasi internal dan penerapan standar kerja. Sejak tahap awal bergabung, karyawan diperkenalkan pada nilai, prinsip keselamatan, serta tanggung jawab lingkungan dan sosial yang melekat pada operasional Perseroan. Pendekatan ini memastikan bahwa setiap individu memahami peran dan kontribusinya dalam mendukung keberlanjutan Perseroan.

The Company views a sustainability culture as a fundamental foundation in ensuring long-term business continuity, particularly in operating an industrial gas business that is energy intensive, high risk, and closely related to safety, public health, and national industries. Hence, sustainability culture is not positioned merely as a normative value, but as a behavioral and decision-making framework that guides all operational and strategic activities of the Company.

The Company's sustainability culture is built upon Corporate Values, namely *accountable*, *resilient*, *innovative*, *entrepreneurial*, as well as *fun and fearless*. These values are translated into daily work practices that emphasize responsibility for safety and compliance, operational resilience in maintaining supply reliability, continuous innovation to improve efficiency and reduce environmental impacts, as well as the courage to pursue continuous improvement and transformation.

Within the Company's operational context, the value of *accountable* is reflected through strict compliance with safety, quality, and environmental standards, including in the management of production facilities, gas distribution, and high-risk asset management. The value of *resilient* is demonstrated through efforts to maintain operational reliability and ensure the continuity of gas supply to critical sectors such as healthcare services and strategic industries. The value of *innovative* and *entrepreneurial* encourage the Company to actively pursue more efficient and sustainable solutions, including through energy optimization, the utilization of digital technologies, and the development of gas applications that support the transition toward a low carbon economy.

This sustainability culture is led directly by top management and systematically throughout the organization. The Company ensures that sustainability principles are integrated into policy direction, decision-making processes, as well as risk and performance management. This commitment is reflected in the active involvement of Company leadership in promoting the implementation of sustainability practices across all operational lines and ensuring that ESG performance forms part of the organization's performance measurement.

The internalization of sustainability culture is carried out consistently through various mechanisms, from employee recruitment and orientation processes, training and competency development, to internal communication and the implementation of working standards. Since the early stages of joining the Company, employees are introduced to the Company's values, safety principles, as well as environmental and social responsibilities embedded in the Company's operations. This approach ensures that every individual understands their role and contribution in supporting the Company's sustainability.



Pada tahun 2025, Perseroan melibatkan sebanyak 2.079 karyawan dalam berbagai program dan topik pelatihan yang berkaitan dengan keberlanjutan. Program-program tersebut dirancang untuk memperkuat pemahaman dan penerapan prinsip keberlanjutan dalam aktivitas kerja sehari-hari, sekaligus membangun kesadaran bahwa keberlanjutan merupakan tanggung jawab bersama di seluruh lini organisasi.

Selain pelatihan, Perseroan juga menyelenggarakan berbagai kegiatan internalisasi budaya keberlanjutan, antara lain:

1. Melaksanakan inisiatif pemilahan sampah untuk memudahkan pengolahan sebagai bagian dari kampanye pengurangan plastik perseroan serta di Kantor Pusat Surabaya dan Jakarta bekerja sama dengan bank sampah untuk melakukan daur ulang sampah yang sudah dipisahkan.
2. Menerapkan digitalisasi dalam proses operasional untuk mengurangi penggunaan kertas serta mendorong karyawan membawa tumbler dan/atau kotak makan sendiri sebagai pengganti botol plastik sekali pakai dan styrofoam guna mendukung inisiatif pengurangan plastik.
3. Menempatkan tanda/rambu untuk mengingatkan karyawan tentang inisiatif penghematan air dan listrik. Selain itu, di Kantor Pusat Surabaya juga diterapkan pemadaman AC setiap pukul 17.30 WIB.
4. Penggunaan mobil listrik untuk para direksi sebagai bentuk komitmen manajemen terkait pengurangan emisi.
5. Menerapkan budaya kerja inklusif dan non-diskriminatif dengan menjunjung kesetaraan, menghargai keberagaman, serta memastikan perlakuan adil dan kesempatan setara bagi seluruh karyawan.

In 2025, the Company engaged 2,079 employees in various sustainability related training programs and topics. These programs were designed to strengthen understanding and implementation of sustainability principles in daily work activities, while building awareness that sustainability is a shared responsibility across all levels of the organization.

In addition to training programs, the Company also conducted several initiatives to internalize sustainability culture, including:

1. Implementing waste sorting initiatives to facilitate waste processing as part of the Company's plastic reduction campaign. At the Surabaya and Jakarta Head Offices, the Company also collaborates with waste banks to recycle sorted waste.
2. Implementing digitalization in operational processes to reduce paper usage, while encouraging employees to bring reusable tumblers and/or lunch boxes as alternatives to single use plastic bottles and styrofoam containers to support plastic reduction initiatives.
3. Installing signs and reminders to encourage employees to conserve water and electricity. At the Surabaya Head Office, air conditioning is also turned off every day at 17.30 WIB.
4. Using electric vehicles for the Board of Directors as part of management's commitment to reducing emissions.
5. Promoting an inclusive and non-discriminatory workplace culture that upholds equality, respects diversity, and ensures fair treatment and equal opportunities for all employees.

Enam Model Penciptaan Nilai

Six Value Creation Models

[\[IR-2A\]](#) [\[IR-2B\]](#) [\[IR-2D\]](#) [\[IR-3A\]](#) [\[IR-3B\]](#)

Perseroan mengelola penciptaan nilai secara terintegrasi dengan mempertimbangkan faktor keuangan dan non-keuangan secara seimbang. Pendekatan ini memastikan bahwa pertumbuhan usaha tidak hanya menghasilkan kinerja ekonomi jangka pendek, tetapi juga memperkuat ketahanan operasional, keselamatan, serta keberlanjutan lingkungan dan sosial dalam jangka panjang.

Model penciptaan nilai Perseroan dibangun di atas enam modal utama, yaitu modal finansial, modal sumber daya manusia, modal manufaktur, modal alam, modal intelektual, dan modal sosial. Keenam modal tersebut dikelola secara terintegrasi dan saling terkait untuk mendukung strategi bisnis, merespons risiko dan peluang, serta menghasilkan nilai berkelanjutan bagi seluruh pemangku kepentingan.

The Company manages value creation in an integrated manner by balancing financial and non-financial factors. This approach ensures that business growth delivers not only short-term economic performance, but also strengthens operational resilience, safety, as well as environmental and social sustainability in the long term.

The Company's value creation model is built upon six key capitals, namely financial capital, human capital, manufacturing capital, natural capital, intellectual capital, and social capital. These capitals are managed in an integrated and interconnected manner to support business strategy, respond to risks and opportunities, and generate sustainable value for all stakeholders.



Internal: Visi dan Misi | Pengelolaan Risiko | Peluang dan Tantangan

Internal: Vision and Mission | Risk Management | Opportunities and Challenges



Input [IR-2C]	Proses Bisnis Business Process
Modal Finansial/Kuangan Modal yang dihasilkan dari pendapatan operasional Perseroan serta investasi yang mendukung kelangsungan usaha. Financial Capital Capital generated from the Company's operational revenue and investments that support business continuity	Implementasi strategi pengelolaan keuangan yang efisien untuk mendukung keberlanjutan dan inovasi produk. Implementation of efficient financial management strategies to support sustainability and product innovation
Modal Sumber Daya Manusia Karyawan yang kompeten, loyal, dan didukung pelatihan berkala untuk pengembangan kapabilitas. Human Capital Competent and loyal employees, supported by regular training for capability development.	Program pelatihan untuk meningkatkan keterampilan dan kepatuhan terhadap standar keselamatan dan kualitas kerja. Training programs to improve skills and ensure compliance with safety and work quality standards.
Modal Manufaktur Infrastruktur dan fasilitas produksi yang tersebar di berbagai wilayah untuk memenuhi kebutuhan pelanggan. Manufacturing Capital Infrastructure and production facilities spread across various regions to meet customer needs.	Pengelolaan fasilitas produksi sesuai <i>standard operating procedure</i> (SOP) dan standar internasional untuk memastikan kualitas produk. Management of production facilities in accordance with Standard Operating Procedures (SOP) and international standards to ensure product quality.
Modal Natural/Alam Sumber daya alam yang digunakan dalam proses produksi dengan pendekatan yang ramah lingkungan. Natural Capital Natural resources used in the production process with an environmentally friendly approach.	Implementasi teknologi hemat energi dan pengelolaan limbah sesuai regulasi lingkungan. Implementation of energy-efficient technology and waste management in compliance with environmental regulations.
Modal Intelektual Pengetahuan teknis dan inovasi yang diterapkan untuk menciptakan produk berkualitas tinggi. Intellectual Capital Technical knowledge and innovation applied to create high-quality products.	Penelitian dan Pengembangan (R&D) untuk menciptakan inovasi produk dan proses kerja yang lebih efisien. Research and Development (R&D) to create product innovations and more efficient work processes.
Modal Sosial Kemitraan strategis dengan masyarakat, pemerintah, dan pemangku kepentingan lainnya. Social Capital Strategic partnerships with communities, the Government, and other stakeholders.	Pelaksanaan program Tanggung Jawab Sosial (CSR) untuk mendukung pendidikan, kesehatan, dan kesejahteraan masyarakat sekitar. Implementation of Corporate Social Responsibility (CSR) programs to support education, health, and community well-being.



Eksternal: Situasi Ekonomi dan Industri Nasional dan Global
 External: National and Global Economic and Industry Situation



Tata Kelola yang Baik | Sumber Daya Manusia | Dukungan Pemangku Kepentingan

Good Governance | Human Resources | Stakeholder Support



Output	Outcome
- Pendapatan tahunan sebesar Rp3,01 triliun. - Kapabilitas digital operasional mencakup 1.282 unit Telemetry, 1,6 juta pelacakan silinder digital, dan 189 unit GPS + Sensor Bahan Bakar - Annual revenue amounted to Rp3,01 trillion. - Operational digital capabilities include 1,282 Telemetry units, 1.6 million digital cylinder tracking, and 189 GPS + Fuel Sensor.	- Menjamin kelangsungan usaha dan mendukung inovasi berkelanjutan. - Memberikan kontribusi terhadap ekonomi lokal dan nasional. - Ensuring business going concern and supporting sustainable innovation - Contributing to the local and national economy.
- Jumlah karyawan: 1.687 orang. - Total jam pelatihan tahunan: 11.479 jam. - Tingkat kepuasan karyawan yang diselenggarakan setahun sekali, yaitu pada tahun 2025 sebesar 3,87 (dari 5) yang akan diselenggarakan kembali pada tahun mendatang. - Total employees: 1,687 people. - Total annual training hours: 11,479 hours. - Employee satisfaction survey conducted annually, with a score of 3.87 (out of 5) recorded in 2025, which will be conducted again in the following year.	- Meningkatkan keahlian dan produktivitas karyawan. - Mendukung budaya kerja yang aman, sehat, dan produktif. - Increasing employee skills and productivity. - Promoting a safe, healthy, and productive work culture.
- Total produksi mencapai 729.24 juta m³ per tahun. - Penambahan 3 (tiga) pabrik baru, yaitu pabrik Liquefaction di Batam dan Cikande serta pabrik Nitrogen di Batam, disertai pengembangan jaringan distribusi ke wilayah Maluku guna meningkatkan kapasitas produksi dan memperluas jangkauan pasar. - Total production reached 729.24 million m³ per year. - Addition of 3 (three) new plants, namely the Liquefaction Plants in Batam and Cikande, as well as the Nitrogen Plant in Batam, along with the expansion of the distribution network to the Maluku region to increase production capacity and broaden market coverage.	- Menjamin ketersediaan produk dengan kualitas tinggi. - Memperkuat hubungan dengan pelanggan melalui pengiriman yang tepat waktu dan aman. - Ensuring the availability of high-quality products. - Strengthening customer relationships through timely and secure deliveries.
- Penurunan intensitas energi sebesar 7,45%. - Penurunan total intensitas emisi 8,60%. - Energy intensity decreased by 7.45%. - Total emissions intensity decreased by 8.60%.	- Mengurangi dampak negatif terhadap lingkungan. - Mendukung keberlanjutan melalui efisiensi energi pengelolaan emisi yang optimal. - Reducing negative environmental impacts. - Supporting sustainability through energy efficiency and optimal waste management.
- Pengembangan produk baru, seperti aplikasi co-firing, hidrogen untuk fuel cells, oxygen tunnel dan oxygen bar. - Penerapan sistem digitalisasi yang mendukung efisiensi proses kerja operasional mencakup sistem ERP, pengendalian TI, dan pelacakan aset sekaligus menjadi fondasi pengukuran dan pengelolaan kinerja ESG Perseroan, mulai dari pemantauan emisi, intensitas energi dan optimalisasi bahan bakar armada. - Development of new products, such as co-firing applications hydrogen for fuel cells, oxygen tunnel and oxygen bar. - Implementation of digital systems that support operational efficiency includes ERP systems, IT controls, and asset tracking, which also serve as the foundation for measuring and managing the Company's ESG performance, covering emissions monitoring, energy intensity, and fleet fuel optimisation.	- Meningkatkan daya saing Perseroan melalui inovasi produk dan efisiensi operasional. - Memberikan nilai tambah kepada pelanggan melalui produk yang lebih inovatif dan ramah lingkungan. - Enhancing the Company's competitiveness through product innovation and operational efficiency. - Providing added value to customers with more innovative and eco-friendly products.
Total investasi CSR sebesar Rp2,68 miliar, mencakup program sosial dan pelestarian lingkungan. Total CSR investment amounting to Rp2.68 billion, covering social and environmental conservation programs.	- Meningkatkan kepercayaan dan hubungan positif dengan masyarakat dan pemangku kepentingan. - Mendukung pembangunan sosial dan lingkungan yang berkelanjutan. - Building trust and fostering positive relationships with communities and stakeholders. - Supporting sustainable social and environmental development.



Kebijakan dan Regulasi | Dukungan Pemangku Kepentingan Eksternal

Policies and Regulations | External Stakeholder Support



Tata Kelola Keberlanjutan

Sustainability Governance

Perseroan menempatkan tata kelola keberlanjutan sebagai bagian integral dari sistem tata kelola perusahaan secara keseluruhan. Pendekatan ini dirancang untuk memastikan bahwa pengelolaan dampak ekonomi, lingkungan, dan sosial dilakukan secara terstruktur, terukur, dan selaras dengan strategi bisnis jangka panjang. Dalam konteks bisnis gas industri dan medis yang memiliki tingkat risiko operasional tinggi dan tuntutan keandalan yang ketat, tata kelola keberlanjutan berperan penting dalam menjaga kesinambungan usaha, keselamatan, serta kepercayaan pemangku kepentingan.

Tata kelola keberlanjutan Perseroan dibangun dengan mengintegrasikan prinsip *Good Corporate Governance* dan kerangka *Environment, Social, and Governance (ESG)* ke dalam proses pengambilan keputusan strategis dan operasional. Hal ini mencakup, antara lain, perencanaan investasi dan belanja modal, pengelolaan aset dan fasilitas produksi, pengembangan produk dan layanan, serta pengelolaan rantai pasok dan sumber daya manusia. Perseroan juga terus memperkuat tata kelola teknologi informasi melalui pengembangan infrastruktur digital yang mendukung keandalan operasional dan memperkuat pengukuran kinerja ESG, termasuk pemantauan emisi dan intensitas energi pada operasional armada, serta peningkatan transparansi dan akurasi data.

Dalam setiap keputusan strategis yang memiliki potensi dampak signifikan terhadap keselamatan, lingkungan, atau masyarakat, Perseroan mempertimbangkan hasil penilaian risiko, kepatuhan terhadap regulasi, serta implikasi jangka panjang terhadap penciptaan nilai. Pendekatan ini memastikan bahwa pertumbuhan usaha dilakukan secara bertanggung jawab dan sejalan dengan prinsip keberlanjutan. Dengan pendekatan ini, keberlanjutan tidak diperlakukan sebagai fungsi terpisah, melainkan menjadi bagian dari mekanisme pengelolaan risiko, perencanaan investasi, dan pengukuran kinerja Perseroan.

The Company places sustainability governance as an integral part of its overall corporate governance system. This approach is designed to ensure that the management of economic, environmental, and social impacts is carried out in a structured and measurable manner, aligned with the Company's long term business strategy. In the context of the industrial and medical gas business, which carries high operational risks and strict reliability requirements, sustainability governance plays an important role in maintaining business continuity, safety, and stakeholder trust.

The Company's sustainability governance is built by integrating Good Corporate Governance principles and the Environmental, Social, and Governance (ESG) framework into strategic and operational decision-making processes. This includes, among others, capital investment and expenditure planning, management of assets and production facilities, development of products and services, as well as the management of supply chains and human resources. The Company also continues to strengthen its information technology governance through the development of digital infrastructure that supports operational reliability and enhances ESG performance measurement, including the monitoring of emissions and energy intensity in fleet operations, as well as improving data transparency and accuracy.

In every strategic decision that may have significant impacts on safety, the environment, or society, the Company considers risk assessment results, regulatory compliance, and long-term implications for value creation. This approach ensures that business growth is conducted responsibly and in line with sustainability principles. Through this approach, sustainability is not treated as a separate function, but rather as an integral part of the Company's risk management, investment planning, and performance measurement mechanisms.

Penanggung Jawab Penerapan Strategi Keberlanjutan

Responsibility for the Implementation of Sustainability Strategy

[GRI 2-14] [POJK E.1]

Pengawasan dan arahan strategis atas penerapan keberlanjutan berada di tingkat Direksi dan Dewan Komisaris. Direksi bertanggung jawab memastikan bahwa strategi dan inisiatif keberlanjutan selaras dengan tujuan bisnis, profil risiko, serta rencana jangka panjang Perseroan. Dewan Komisaris menjalankan fungsi pengawasan untuk memastikan bahwa kebijakan dan pelaksanaan keberlanjutan dilakukan secara konsisten dan akuntabel.

Dalam pelaksanaannya, Perseroan telah membentuk Komite ESG sebagai penanggung jawab utama implementasi strategi keberlanjutan di tingkat operasional. Komite ini memantau dan mengevaluasi kinerja ESG secara berkala untuk memastikan kegiatan usaha berjalan selaras dengan prinsip keberlanjutan dan tata kelola yang baik. Penjelasan lebih komprehensif mengenai

Strategic oversight and direction for sustainability implementation reside at the level of the Board of Directors and the Board of Commissioners. The Board of Directors is responsible for ensuring that sustainability strategies and initiatives are aligned with the Company's business objectives, risk profile, and long-term plans. The Board of Commissioners performs a supervisory role to ensure that sustainability policies and their implementation are carried out consistently and accountably.

In its implementation, the Company has established an ESG Committee as the primary body responsible for the operational implementation of the sustainability strategy. The Committee monitors and evaluates ESG performance on a regular basis to ensure that business activities are aligned with sustainability principles and good governance practices. A more comprehensive



pedoman kerja, komposisi, tugas dan tanggung jawab, wewenang, rapat, pengembangan kompetensi, serta pelaksanaan tugas dan evaluasi Komite ESG telah disajikan pada subbab Organ Tata Kelola di Bawah Dewan Komisaris.

explanation regarding the Committee's working guidelines, composition, duties and responsibilities, authorities, meetings, competency development, as well as the implementation and evaluation of its duties is presented in the subsection Governance Bodies Under the Board of Commissioners.

Pendidikan dan Peningkatan Kompetensi Keberlanjutan

Sustainability Education and Competency Development

[POJK E.2]

Untuk mendukung efektivitas tata kelola keberlanjutan, Perseroan secara berkelanjutan meningkatkan kompetensi seluruh elemen Perseroan melalui berbagai program pendidikan dan pelatihan terkait keberlanjutan. Pelatihan dirancang sesuai dengan peran dan tingkat jabatan, sehingga setiap individu memiliki pemahaman yang relevan terhadap tanggung jawab keberlanjutannya. Melalui peningkatan kompetensi ini, Perseroan memastikan bahwa pengambilan keputusan dan pelaksanaan operasional didukung oleh kapabilitas yang memadai.

Program pendidikan dan peningkatan kompetensi keberlanjutan yang diikuti oleh karyawan Perseroan sepanjang tahun 2025 adalah sebagai berikut:

To support the effectiveness of sustainability governance, the Company continuously enhances the competencies of all organizational elements through various sustainability related education and training programs. These programs are designed in accordance with roles and levels of responsibility, ensuring that each individual has a relevant understanding of their sustainability responsibilities. Through this competency development, the Company ensures that decision making and operational execution are supported by adequate capabilities.

The sustainability education and competency development programs attended by the Company's employees throughout 2025 are presented as follows:

Topik Program Pelatihan Keberlanjutan Sustainability Training Program Topics	Level Jabatan Karyawan yang Mengikuti Pelatihan Keberlanjutan Employee Job Levels Participating in Sustainability Training					Total Karyawan yang Mengikuti Pelatihan Keberlanjutan (Orang) Total Employees Participating in Sustainability Training (People)
	General Manager	Manager Manager	Supervisor	Staf Staff	Non-Staf Non-Staff	
Asset Management	-	-	-	7	-	7
Awareness FSSC 22000 V6.0	-	7	6	11	16	40
Awareness FSSC 6.0 & HACCP	-	4	5	8	27	44
Company & Industry Introduction	-	-	-	7	-	7
Coretax	-	3	7	7	-	17
Defensive Driving Training (DDT)	-	-	2	4	39	45
Edukasi & Sosialisasi LL LL Education & Socialization	-	2	5	12	-	19
Finance 101	-	-	-	7	-	7
ERP Go-Live	-	-	1	3	5	9
K3 Kimia Chemical OHS	-	-	1	3	1	5
K3 Listrik Electricity OHS	-	-	-	-	2	2
MSDS dan Penanganan Produk MSDS and Product Management	-	-	-	-	1	1
MT Onboarding-Asset Management	-	-	-	2	-	2
MT Onboarding-Business Strategy	-	-	-	2	-	2
MT Onboarding-Leadership & People Management	-	-	-	8	-	8



Topik Program Pelatihan Keberlanjutan Sustainability Training Program Topics	Level Jabatan Karyawan yang Mengikuti Pelatihan Keberlanjutan Employee Job Levels Participating in Sustainability Training					Total Karyawan yang Mengikuti Pelatihan Keberlanjutan (Orang) Total Employees Participating in Sustainability Training (People)
	General Manager	Manajer Manager	Supervisor	Staff Staff	Non-Staff Non-Staff	
MT Onboarding-Product Knowledge	-	-	-	8	-	8
MT Onboarding-Safety Handling	-	-	-	2	-	2
MT Onboarding-Supply Chain Management	-	-	-	2	-	2
Pelatihan Awareness ISO 13485 : 2016 dan Internal Audit ISO 19011 : 2018 Training Awareness ISO 13485 : 2016 and Internal Audit ISO 19011 : 2018	-	3	1	1	-	5
Penggunaan APD PPE Use	-	-	-	1	-	1
Pengisian Gas Ar Mix Gas Ar Mix Filling	-	-	-	1	2	3
People Management	-	-	-	7	-	7
Petugas Pemadam Kebakaran Kelas D Class D Firefighter	-	-	-	1	4	5
POPLB3	-	-	3	-	2	5
Product Knowledge-Industrial Gas	-	-	-	7	-	7
Product Knowledge-Specialty Gas	-	-	-	7	-	7
Refresh Produksi & Maintenance Refresh Production & Maintenance	-	2	5	2	25	34
Refresh Training HCBP	-	-	2	3	1	6
Refresh Training Maintenance	-	-	2	-	11	13
Refreshment Prosedur Standar Safety Filling Station Refreshment Safety Procedure Standard of Filling Station	-	-	-	2	1	3
Risk Management Training	2	7	8	4	-	21
Sertifikasi SIO Forklift Kelas I SIO Forklift Certification Class I	-	-	-	-	3	3
Sistem & Prosedur Legacy ERP Legacy ERP System & Procedure	-	-	4	14	9	27
Sistem & Prosedur SAP-FS SAP-FS System & Procedure	-	-	-	2	-	2
Specialist Course Banjarbaru-Preventive Maintenance, Optimal Plant Operating	-	-	1	-	7	8
Specialist Course Banjarbaru-TPM Introduction & Measuring, RCA	-	-	1	-	7	8
Specialist Course Bontang-Preventive Maintenance, Optimal Plant Operating	-	1	2	-	10	13



Topik Program Pelatihan Keberlanjutan Sustainability Training Program Topics	Level Jabatan Karyawan yang Mengikuti Pelatihan Keberlanjutan Employee Job Levels Participating in Sustainability Training					Total Karyawan yang Mengikuti Pelatihan Keberlanjutan (Orang) Total Employees Participating in Sustainability Training (People)
	General Manager	Manajer Manager	Supervisor	Staff Staff	Non-Staff Non-Staff	
Specialist Course Bontang-TPM Introduction & Measuring, RCA		1	2		10	13
Specialist Course Kutai Kartanegara-Preventive Maintenance, Optimal Plant Operating	-	-	1	1	5	7
Specialist Course Kutai Kartanegara-TPM Introduction & Measuring, RCA	-	-	1	1	5	7
Supply Chain	-	-	-	7	-	7
Training ISO/IEC 17025:2017 Sistem Manajemen Mutu Laboratorium ISO/IEC 17025:2017 Laboratory Quality Management System Training	1	2	2	6	2	13
Training K3 Awareness OHS Awareness Training	11	59	96	371	903	1440
Training K3 Produksi OHS Production Training	-	-	-	1	-	1
Training of Trainers-Learning to Leadership	5	8	8		-	21
Training Perawatan Pengoperasian IHI & Cara Kerja ASP IHI Operation and Maintenance and ASP Working Principles Training	2	2	2	1	10	17
Training PSAK SFAS Training	1	7	11	1		20
Training Quality Inspection	-	-	-	1	-	1
Training Root Cause Analysis	2	13	10	5	1	31
Training Sistem Prosedur ERP-FS ERP System Procedure Training-FS	-	-	77	1	4	82
Training Taste, Odor, Appearance	-	-	4	1	9	14
Total	24	121	270	542	1.122	2.079

Catatan: Perhitungan menggunakan training basis, yaitu berdasarkan jumlah topik pelatihan yang diberikan.

Note: The calculation uses a training basis, based on the number of training topics delivered.

Partisipasi karyawan dalam pelatihan keberlanjutan selama 3 (tiga) tahun terakhir adalah sebagai berikut:

Employee participation in sustainability training in 3 (three) consecutive years is as follows:

Uraian Description	Satuan Unit	2025	2024*	2023*
Total Karyawan yang Mengikuti Pelatihan Keberlanjutan Total Employees Participating in Sustainability Training	Orang Persons	2.079	1.352	1.349

*Disajikan kembali karena perubahan rumus perhitungan

*Restated due to changes in the calculation formula.



Dalam konteks peningkatan kompetensi keberlanjutan, anggota Direksi Perseroan juga secara rutin mengikuti berbagai program pelatihan, seminar, dan forum profesional yang mendukung penguatan kapabilitas kepemimpinan serta pengambilan keputusan yang selaras dengan prinsip keberlanjutan. Informasi mengenai pelatihan Direksi yang berkaitan dengan keberlanjutan disajikan pada Bab Tata Kelola Perusahaan, subbab Pengembangan Kompetensi Direksi.

In the context of strengthening sustainability competencies, members of the Company's Board of Directors also regularly participate in various training programs, seminars, and professional forums that support the enhancement of leadership capabilities and decision making aligned with sustainability principles. Information regarding training related to sustainability attended by the Board of Directors is presented in the Corporate Governance chapter, under the subsection Board of Directors Competency Development.

Penilaian Risiko atas Penerapan Aspek Keberlanjutan

Risk Assessment on the Implementation of Sustainability Aspects

[GRI 2-25] [POJK E.3] [IR-4D]

Perseroan mengelola risiko keberlanjutan sebagai bagian yang tidak terpisahkan dari sistem manajemen risiko korporasi dan mengintegrasikannya ke dalam proses perencanaan serta pengambilan keputusan. Pendekatan ini dilakukan untuk memastikan bahwa risiko dan peluang terkait keberlanjutan dipertimbangkan secara menyeluruh, khususnya yang berpotensi mempengaruhi kinerja operasional, posisi keuangan, serta keberlangsungan usaha Perseroan dalam jangka pendek, menengah, dan panjang.

The Company manages sustainability risks as an integral part of its corporate risk management system and integrates them into planning and decision-making processes. This approach ensures that sustainability related risks and opportunities are comprehensively considered, particularly those that may affect operational performance, financial position, and the Company's business continuity in the short, medium, and long term.

Sejalan dengan prinsip pelaporan keberlanjutan global yang diperkenalkan dalam IFRS Sustainability Disclosure Standards, Perseroan memandang isu keberlanjutan tidak hanya dari sisi dampak lingkungan dan sosial, tetapi juga dari implikasinya terhadap kinerja bisnis dan penciptaan nilai. Dalam konteks operasional Perseroan, ruang lingkup risiko tersebut mencakup aspek ekonomi, lingkungan, dan sosial yang dapat berdampak pada keselamatan operasional, keandalan pasokan gas, kepatuhan terhadap peraturan, serta reputasi dan kepercayaan pemangku kepentingan.

In line with global sustainability reporting principles introduced in the IFRS Sustainability Disclosure Standards, the Company views sustainability issues not only from environmental and social impact perspectives, but also from their implications for business performance and value creation. Within the Company's operational context, the scope of such risks includes economic, environmental, and social aspects that may affect operational safety, reliability of gas supply, regulatory compliance, as well as reputation and stakeholder trust.

Penilaian risiko dilakukan secara berkala dengan melibatkan unit kerja terkait untuk mengidentifikasi potensi risiko, menilai tingkat kemungkinan dan dampaknya, serta menetapkan langkah mitigasi yang sesuai. Risiko keberlanjutan yang dinilai material dilaporkan kepada manajemen dan digunakan sebagai bahan pertimbangan dalam pengambilan keputusan strategis, termasuk dalam penetapan prioritas investasi, penguatan pengendalian operasional, dan penyusunan program perbaikan. Dengan pendekatan ini, keberlanjutan tidak diperlakukan sebagai isu terpisah, melainkan sebagai faktor risiko dan peluang yang mempengaruhi penciptaan nilai dan ketahanan usaha Perseroan.

Risk assessments are conducted periodically by involving relevant work units to identify potential risks, evaluate their likelihood and impact, and determine appropriate mitigation measures. Sustainability risks assessed as material are reported to management and used as considerations in strategic decision making, including in determining investment priorities, strengthening operational controls, and developing improvement programs. Through this approach, sustainability is not treated as a separate issue but as a risk and opportunity factor that influences value creation and the Company's business resilience.

Dalam kaitannya dengan perubahan iklim, Perseroan secara bertahap meningkatkan pemahaman dan kesiapan pengelolaan risiko iklim dengan mengklasifikasikan potensi dampaknya ke dalam dua kelompok utama, yaitu risiko yang timbul akibat perubahan kondisi fisik lingkungan dan risiko yang muncul seiring dengan perubahan kebijakan, teknologi, serta tuntutan pasar menuju praktik usaha yang lebih rendah karbon. Pendekatan ini membantu Perseroan dalam memahami bagaimana perubahan iklim dapat memengaruhi operasi yang padat energi, keandalan fasilitas produksi, serta kegiatan distribusi dan logistik.

In relation to climate change, the Company is gradually strengthening its understanding and readiness in managing climate related risks by classifying potential impacts into two main categories, namely risks arising from changes in physical environmental conditions and risks emerging from policy, technological, and market changes toward lower carbon business practices. This approach helps the Company understand how climate change may affect energy intensive operations, the reliability of production facilities, as well as distribution and logistics activities.



Pada tahap adopsi awal ini, fokus Perseroan diarahkan pada penguatan tata kelola serta identifikasi risiko berdasarkan data yang tersedia. Sejak tahun 2024, Perseroan telah melakukan penetapan *baseline* pengukuran secara terkonsolidasi sebagai fondasi untuk meningkatkan kualitas pengelolaan dan pengungkapan informasi keberlanjutan, khususnya terkait energi dan emisi. Langkah ini diharapkan dapat meningkatkan kualitas pengambilan keputusan manajemen serta mendukung penyempurnaan pengungkapan keberlanjutan secara bertahap di masa mendatang, termasuk melalui perluasan cakupan data dan peningkatan ketertelusuran informasi dari pihak ketiga.

Rincian mengenai risiko yang terkait dengan aspek ekonomi dan bisnis telah dijelaskan dalam bagian Sistem Manajemen Risiko pada Bab Tata Kelola Perusahaan dalam laporan ini. Sementara itu, risiko sosial dan lingkungan yang dikelola Perseroan pada periode pelaporan diuraikan sebagai berikut:

At this initial adoption, the Company focuses on strengthening governance and identifying risks based on available data. Since 2024, the Company has established a consolidated measurement baseline as a foundation for improving the quality of sustainability management and disclosures, particularly related to energy and emissions. This step is expected to enhance the quality of management decision making and support the gradual improvement of sustainability disclosures in the future, including through expanded data coverage and improved traceability of information from third parties.

Details regarding risks related to economic and business aspects are described in the Risk Management System section in the Corporate Governance chapter of this report. Meanwhile, the social and environmental risks managed by the Company during the reporting period are described as follows:

Aspek Keberlanjutan Sustainability Aspect	Potensi Risiko Risk Potential	Keterkaitan IFRS (tahap awal) Relevance with IFRS (initial adoption)	Mitigasi Risiko Risk Mitigation
Sosial Social	Konflik dengan masyarakat di sekitar wilayah operasional Conflicts with communities around operational areas	Dapat memengaruhi kelangsungan operasi dan perizinan, serta risiko reputasi yang berdampak finansial. (IFRS S1). May affect operational continuity and licensing, as well as pose reputational risks with financial.	Membangun pabrik di luar wilayah pemukiman masyarakat, serta berkoordinasi dengan pemerintah kota dan instansi terkait mengenai lokasi pembangunan pabrik. Constructing plants outside residential areas and coordinating with city governments and relevant authorities regarding plant construction locations.
Lingkungan Environment	Berkurangnya keanekaragaman hayati Reduced biodiversity	Beririsan dengan risiko fisik jangka panjang pada area sekitar fasilitas dan penerimaan sosial, tergantung lokasi dan pengelolaan dampak. Associated with long term physical risks in areas surrounding facilities and social acceptance, depending on location and impact management.	Menempatkan pabrik di kawasan industri yang telah terencana dan jauh dari area konservasi untuk meminimalkan gangguan terhadap habitat dan ekosistem. Locating plants within planned industrial zones and away from conservation areas to minimize disruption to habitats and ecosystems.
	Pencemaran terhadap lingkungan Environmental pollution	Beririsan dengan risiko transisi (pengetatan regulasi, biaya kepatuhan) dan risiko operasional yang dapat berdampak finansial. (IFRS S1 dan S2). Associated with transition risks (tightening regulations and compliance costs) and operational risks that may have financial implications. (IFRS S1 and S2).	Distribusi melalui <i>tanker</i> dan tabung yang dapat digunakan kembali dengan standar keselamatan ketat, serta bekerja sama dengan pihak berizin dalam pengelolaan limbah untuk memastikan limbah terkelola dan mencegah pencemaran. Distribution through tankers and reusable cylinders with strict safety standards, as well as collaboration with licensed parties in waste management to ensure proper waste handling and prevent pollution.



Permasalahan terhadap Penerapan Aspek Keberlanjutan Challenges in the Implementation of Sustainability Aspects

[POJK E.5]

Dalam penerapan keberlanjutan, Perseroan menghadapi berbagai tantangan, antara lain dinamika kebijakan dan insentif pemerintah, kebutuhan peningkatan kapabilitas internal, serta kompleksitas pengelolaan operasional yang tersebar di berbagai wilayah. Di sisi lain, penerapan keberlanjutan juga membuka peluang untuk meningkatkan efisiensi, memperkuat daya saing, serta meningkatkan daya tarik Perseroan bagi pelanggan dan investor yang memiliki perhatian terhadap aspek ESG.

Sebagai respon, Perseroan menyusun rencana tindak lanjut yang berfokus pada penguatan sistem, peningkatan kapabilitas, serta penyempurnaan kebijakan dan prosedur yang mendukung keberlanjutan. Rencana ini dievaluasi secara berkala untuk memastikan relevansi dan efektivitasnya dalam mendukung strategi jangka panjang Perseroan.

In implementing sustainability, the Company faces various challenges, including the dynamic of government policies and incentives, the need to strengthen internal capabilities, as well as the complexity of managing operations across multiple regions. On the other hand, sustainability implementation also presents opportunities to improve efficiency, strengthen competitiveness, and enhance the Company's attractiveness to customers and investors who place strong emphasis on ESG aspects.

In response, the Company has developed follow up action plans focused on strengthening systems, enhancing internal capabilities, and refining policies and procedures that support sustainability. These plans are evaluated periodically to ensure their relevance and effectiveness in supporting the Company's long-term strategy.

Tantangan yang Perlu Dikelola untuk Memaksimalkan Penerapan Aspek Keberlanjutan Challenges that Need to be Managed to Maximize the Implementation of Sustainability Aspects	Peluang yang Dapat Dikembangkan Seiring dengan Penerapan Aspek Keberlanjutan Opportunities that can be Developed Along with the Implementation of Sustainability Aspects	Rencana Mendatang yang Perlu Direalisasikan Terkait Penerapan Aspek Keberlanjutan Future Plans that Need to be Realized Related to the Implementation of Sustainability Aspects
Ketidakpastian program insentif dari pemerintah, yang membuat perusahaan perlu mencari alternatif insentif secara mandiri. Uncertainty in Government incentive programs, requiring the Company to seek alternative incentives independently.	Memanfaatkan penerapan keberlanjutan untuk menciptakan <i>unique value</i> sebagai pemasok pilihan utama di industri. Leveraging sustainability implementation to create unique value as the preferred supplier in the industry.	Terus bersikap proaktif terhadap regulator dan organisasi untuk memastikan pemahaman yang baik terhadap peraturan yang berlaku. Continuously engaging proactively with regulators and organizations to ensure a clear understanding of applicable regulations.
Ketidakstabilan kebijakan keberlanjutan dari pemerintah, yang menimbulkan ketidakpastian dalam perencanaan strategis perusahaan. Instability in Government sustainability policies, creating uncertainty in the Company's strategic planning.	Meningkatkan daya tarik bagi investor yang memiliki preferensi pada perusahaan dengan nilai-nilai keberlanjutan (<i>low-carbon factory</i> dan ESG). Enhancing attractiveness to investors who prioritize companies that have sustainability values (low-carbon plant and ESG).	Mengembangkan kebijakan risiko terkait kualitas, keamanan pangan, medis, dan keselamatan kerja, sembari mempertahankan operational excellence. Developing risk policies related to quality, food safety, medical safety, and occupational health and safety while maintaining operational excellence.



Monitoring dan Evaluasi Kinerja ESG oleh Lembaga Independen

Monitoring and Evaluation of ESG Performance by Independent Institutions

Sebagai bagian dari upaya memperkuat transparansi dan akuntabilitas dalam pengelolaan keberlanjutan, Perseroan memantau kinerja ESG melalui penilaian yang dilakukan oleh lembaga independen. Penilaian eksternal tersebut memberikan perspektif tambahan bagi Perseroan dalam mengevaluasi efektivitas kebijakan, sistem manajemen, serta program keberlanjutan yang telah diterapkan.

Setiap tahun sejak 2017, Perseroan berpartisipasi dalam EcoVadis, provider kelas dunia yang terpercaya untuk pemeringkatan keberlanjutan usaha serta perangkat perbaikan kinerja kecerdasan dan kolaboratif bagi rantai pasokan global. Sistem pemeringkatan EcoVadis tidak hanya mengukur kemampuan Perseroan untuk menerapkan prinsip keberlanjutan di bidang lingkungan, sumber daya manusia, etika, dan pembelian, namun juga memberikan cara-cara yang terukur agar Perseroan dapat meningkatkan kinerja *scorecard* yang disediakan. Perseroan menargetkan untuk meningkatkan nilai EcoVadis setiap tahunnya agar dapat memenuhi standar keberlanjutan yang diharapkan oleh para pelanggan Perseroan.

Pada tahun 2025, Perseroan memperoleh skor EcoVadis sebesar 55. Hasil penilaian tersebut menjadi referensi bagi manajemen dalam menyusun langkah-langkah peningkatan kinerja keberlanjutan secara berkelanjutan, termasuk dalam penguatan kebijakan, peningkatan praktik operasional, serta penyempurnaan pengelolaan rantai pasok yang lebih bertanggung jawab.

Selain EcoVadis, Perseroan juga memantau eksposur risiko keberlanjutan melalui *ESG Risk Rating* yang dilakukan oleh Sustainalytics. Penilaian ini mengevaluasi berbagai indikator risiko ESG yang relevan dengan kegiatan usaha Perseroan, antara lain tata kelola perusahaan, emisi dan limbah, penggunaan energi dan emisi gas rumah kaca, keselamatan dan kesehatan kerja, kualitas produk, serta dampak sosial dari produk dan layanan yang dihasilkan.

Berdasarkan penilaian tersebut, sejumlah indikator risiko ESG yang relevan dengan kegiatan usaha Perseroan tidak menunjukkan adanya indikasi kontroversi material. Temuan tersebut menunjukkan bahwa pengelolaan risiko keberlanjutan yang dilakukan Perseroan telah berjalan secara memadai dalam mendukung operasional yang bertanggung jawab. Di sisi lain, hasil asesmen juga memberikan masukan bagi Perseroan untuk terus memperkuat pengelolaan isu keberlanjutan yang bersifat strategis, termasuk peningkatan efisiensi energi, pengendalian emisi, serta penguatan praktik keberlanjutan dalam rantai pasok.

Perseroan memandang bahwa penilaian ESG oleh lembaga independen merupakan instrumen penting dalam mendukung tata kelola keberlanjutan yang baik. Oleh karena itu, hasil penilaian tersebut secara berkala ditinjau oleh manajemen sebagai bagian dari proses evaluasi kinerja keberlanjutan dan penyempurnaan strategi ESG Perseroan dalam jangka panjang.

As part of its efforts to strengthen transparency and accountability in sustainability management, the Company monitors ESG performance through assessments conducted by independent institutions. These external assessments provide an additional perspective for the Company in evaluating the effectiveness of its policies, management systems, and sustainability programs.

Since 2017, the Company has participated annually in the assessment conducted by EcoVadis, a globally recognized provider of business sustainability ratings and collaborative performance improvement tools for global supply chains. The EcoVadis rating system not only measures the Company's capability in implementing sustainability principles across environmental, labor and human rights, ethics, and sustainable procurement aspects, but also provides measurable guidance to support improvements in the Company's sustainability scorecard. The Company targets continuous improvement in its EcoVadis score each year in order to meet the sustainability standards expected by its customers.

In 2025, the Company obtained an EcoVadis score of 55. The assessment results serve as a reference for management in formulating continuous improvement measures for sustainability performance, including strengthening policies, improving operational practices, and enhancing more responsible supply chain management.

In addition to EcoVadis, the Company also monitors its exposure to sustainability risks through ESG Risk Ratings conducted by Sustainalytics. This assessment evaluates various ESG risk indicators relevant to the Company's business activities, including corporate governance, emissions and waste management, energy use and greenhouse gas emissions, occupational health and safety, product quality, as well as the social impacts of the products and services delivered.

Based on the assessment results, several ESG risk indicators relevant to the Company's business activities did not show indications of material controversies. These findings indicate that the Company's sustainability risk management practices have been implemented adequately to support responsible operations. At the same time, the assessment also provides insights for the Company to further strengthen the management of strategic sustainability issues, including improving energy efficiency, controlling emissions, and enhancing sustainability practices across the supply chain.

The Company considers ESG assessments by independent institutions to be an important instrument in supporting sound sustainability governance. Therefore, the assessment results are periodically reviewed by management as part of the evaluation process for sustainability performance and the continuous refinement of the Company's long term ESG strategy.



Kinerja Keberlanjutan Ekonomi

Economic Sustainability Performance

Kinerja keberlanjutan ekonomi merupakan salah satu topik material yang mencerminkan kemampuan Perseroan dalam menjaga ketahanan operasional, menghasilkan nilai tambah, serta mendistribusikan manfaat ekonomi secara berkelanjutan kepada para pemangku kepentingan. Bagi Perseroan, kinerja ekonomi tidak semata diukur dari pencapaian pendapatan dan laba, tetapi juga dari bagaimana aktivitas usaha dikelola secara disiplin, bertanggung jawab, dan relevan terhadap kebutuhan jangka panjang industri serta masyarakat.

Dalam menjalankan kegiatan usahanya, Perseroan mengelola kinerja ekonomi melalui penganggaran berbasis kinerja, pengendalian biaya yang terukur, serta mitigasi risiko keuangan yang terintegrasi dengan sistem manajemen risiko korporasi. Pendekatan ini ditujukan untuk menjaga keseimbangan antara pencapaian target keuangan, kesinambungan operasional, dan kemampuan Perseroan dalam berinvestasi pada penguatan kapasitas produksi, keselamatan, serta inisiatif keberlanjutan. Dengan demikian, kinerja ekonomi Perseroan diharapkan dapat terus mendukung pertumbuhan usaha yang sehat sekaligus berkontribusi terhadap pencapaian Tujuan Pembangunan Berkelanjutan, khususnya pada aspek pekerjaan layak, pertumbuhan ekonomi, dan penguatan infrastruktur industri.

[GRI 3-3]

Economic sustainability performance is one of the material topics that reflects the Company's ability to maintain operational resilience, generate added value, and distribute economic benefits sustainably to its stakeholders. For the Company, economic performance is not measured solely by the achievement of revenue and profit, but also by how business activities are managed with discipline, responsibility, and relevance to the long term needs of industry and society.

In conducting its business activities, the Company manages economic performance through performance-based budgeting, measured cost control, and financial risk mitigation integrated with the corporate risk management system. This approach is intended to maintain a balance between achieving financial targets, sustaining operational continuity, and preserving the Company's ability to invest in strengthening production capacity, safety, and sustainability initiatives. Through this approach, the Company's economic performance is expected to continue supporting healthy business growth while contributing to the achievement of the Sustainable Development Goals, particularly in relation to decent work, economic growth, and the strengthening of industrial infrastructure. [GRI 3-3]

Perbandingan Target dan Kinerja Produksi, Portofolio, Target Pembiayaan, atau Investasi, Pendapatan, dan Laba Rugi

Comparison of Production Targets and Performance, Portfolio, Financing Targets or Investments, Revenue, and Profit or Loss

[POJK F.2] [IR-4F]

Perseroan secara konsisten memantau pencapaian produksi, penjualan, serta laba dibandingkan dengan target yang telah ditetapkan. Evaluasi ini menjadi dasar bagi manajemen dalam menilai efektivitas strategi operasional, mengidentifikasi deviasi kinerja, serta menetapkan langkah perbaikan yang diperlukan untuk periode berikutnya. Rincian perbandingan target dan realisasi produksi, penjualan, serta laba tahun berjalan disajikan dalam tabel berikut:

The Company consistently monitors the achievement of production, sales, and profit compared with the targets that have been established. This evaluation serves as a basis for management to assess the effectiveness of operational strategies, identify performance deviations, and determine the necessary corrective actions for the following period. Details of the comparison between targets and the realization of production, sales, and profit for the current year are presented in the following table.

Uraian Description	Satuan Unit	2025		2024		2023	
		Target	Realisasi Realization	Target	Realisasi Realization	Target	Realisasi Realization
Produksi Gas Gas Production	m ³	758.528.800	729.238.199	732.511.736	652.135.572	696.285.340	654.189.091
Penjualan Sales	Rp Juta	3.265.922	3.008.803	3.177.698	2.907.675	3.006.000	2.822.745
Laba Tahun Berjalan Profit for the Year	Rp Juta	165.949	62.420	248.363	110.196	201.567	169.814
EBITDA	Rp Juta	1.005.192	841.105	1.048.118	821.763	1.010.275	877.846



Kinerja Portofolio, Target Pembiayaan, atau Investasi pada Instrumen Keuangan atau Proyek yang Sejalan dengan Keuangan Berkelanjutan

Portfolio Performance, Financing Targets, or Investments in Financial Instruments or Projects Aligned with Sustainable Finance

[POJK F.3]

Perseroan secara bertahap mengarahkan belanja modal dan investasi pada proyek-proyek yang tidak hanya mendukung pertumbuhan bisnis, tetapi juga selaras dengan prinsip keuangan berkelanjutan. Investasi tersebut difokuskan pada penguatan efisiensi operasional, peningkatan keselamatan dan keandalan fasilitas, serta pengurangan dampak lingkungan dari kegiatan usaha.

Pada tahun 2025, Perseroan merealisasikan investasi (*Capex*) pada sejumlah proyek berwawasan lingkungan dengan total belanja modal sebesar Rp14,52 miliar, meningkat dari *Capex* tahun sebelumnya yang mencapai Rp9,21 miliar*. Realisasi *Capex* tersebut dilakukan melalui proyek sebagai berikut:

1. Optimalisasi konsumsi energi melalui peremajaan fasilitas di pabrik Veteranama, Bambe, Bekasi, Palu dan Batam untuk meningkatkan efisiensi operasional serta menurunkan intensitas energi.
2. Pemanfaatan air kondensat guna mengurangi konsumsi air bersih di enam pabrik, sebagai bagian dari upaya peningkatan efisiensi penggunaan sumber daya air.
3. Penggantian refrigerant R22 dengan alternatif yang lebih ramah lingkungan.
4. Penggunaan kendaraan listrik (*Electric Vehicle/EV*) untuk keperluan manajemen dan operasional kantor.
5. Pengadaan dan pemasangan unit *Filter Press* dilakukan untuk meningkatkan efisiensi proses pemisahan padatan dan cairan pada sistem pengolahan limbah. Inisiatif ini mendukung optimalisasi pengelolaan limbah serta meningkatkan kinerja operasional yang lebih ramah lingkungan.

*Realisasi *Capex* 2024 disajikan kembali karena perubahan cakupan perhitungan

The Company progressively allocates its capital expenditures and investments toward projects that not only support business growth but are also aligned with sustainable finance principles. These investments focus on strengthening operational efficiency, improving the safety and reliability of facilities, and reducing the environmental impacts of business activities.

In 2025, the Company realized *Capex* in several environmentally oriented projects with total capital expenditure amounting to Rp14.52 billion, an increase from the previous year's *Capex* of Rp9.21 billion*. The *Capex* realization was implemented through the following projects:

1. Optimization of energy consumption through the modernization of facilities at the Veteranama, Bambe, Bekasi, Palu, and Batam plants to improve operational efficiency and reduce energy intensity.
2. Utilization of condensate water to reduce clean water consumption at six plants, as part of efforts to improve water resource efficiency.
3. Replacement of R22 refrigerant with more environmentally friendly alternatives.
4. Use of electric vehicles (EV) for management and office operational purposes.
5. Procurement and installation of a Filter Press unit to improve the efficiency of solid and liquid separation processes in the waste treatment system. This initiative supports the optimization of waste management and enhances more environmentally responsible operational performance.

*The 2024 *Capex* realization is restated due to changes in the calculation scope.



Distribusi Nilai Ekonomi

Economic Value Distribution

[GRI 201-1] [IR-4F]

Perseroan berkomitmen untuk menciptakan nilai ekonomi yang berkelanjutan dan mendistribusikannya secara adil kepada seluruh pemangku kepentingan. Nilai ekonomi yang dihasilkan dari aktivitas usaha tidak hanya ditujukan untuk memperkuat posisi keuangan Perseroan, tetapi juga untuk memberikan manfaat nyata bagi pemegang saham, pemerintah, karyawan, pelanggan, masyarakat sekitar, serta mitra usaha, dengan rincian sebagai berikut:

The Company is committed to creating sustainable economic value and distributing it fairly to all stakeholders. The economic value generated from business activities is intended not only to strengthen the Company's financial position, but also to deliver tangible benefits to shareholders, government, employees, customers, surrounding communities, and business partners, as detailed below:

Pemegang Saham Shareholders	Membagikan dividen berdasarkan kinerja keuangan yang solid. Distributing dividends based on solid financial performance.
Pemerintah Government	Memenuhi kewajiban perpajakan secara tepat waktu. Fulfilling tax obligations in a timely manner.
Karyawan Employees	Berkontribusi terhadap kesejahteraan melalui remunerasi dan tunjangan yang kompetitif. Contributing to well-being through competitive remuneration and benefits.
Pelanggan Customer	Menjamin kualitas produk untuk meningkatkan kepuasan dan mendorong pertumbuhan penjualan. Ensuring product quality to increase customer satisfaction and drive sales growth.
Masyarakat Sekitar Surrounding Community	Mendukung pengembangan masyarakat melalui program CSR. Supporting community development through CSR programs.
Mitra Usaha Business Partner	Menjalin kemitraan strategis untuk mendukung kelancaran operasional. Establishing strategic partnerships to ensure smooth operations.

Pada tahun 2025, Perseroan mencatatkan peningkatan perolehan nilai ekonomi sebesar 2,17%, dari Rp2,95 triliun di tahun 2024 menjadi Rp3,01 triliun. Nilai ekonomi yang didistribusikan menurun sebesar 5,52%, dari Rp2,40 triliun menjadi Rp2,27 triliun pada tahun 2025. Sementara itu, nilai ekonomi yang ditahan mencapai Rp746,59 miliar, meningkat 35,71% dibandingkan tahun sebelumnya sebesar Rp550,14 miliar.

In 2025, the Company recorded an increase in economic value generated of 2,17%, increased from Rp2.95 trillion in 2024 to Rp3.01 trillion. Economic value distributed decreased by 5.52%, from Rp2.40 trillion to Rp2.27 trillion in 2025. Meanwhile, economic value retained reached Rp746.59 billion, decreased by 35.71% compared with Rp550.14 billion in the previous year.

Distribusi Nilai Ekonomi

Economic Value Distribution

dalam juta rupiah | in million Rupiah

Uraian Description	2025	2024	2023
NILAI EKONOMI LANGSUNG YANG DIPEROLEH DIRECT ECONOMIC VALUE GENERATED			
Penjualan Sales	3.008.803	2.907.675	2.822.745
Pendapatan Lain-Lain Other Income	4.764	41.827	27.787
Total Nilai Ekonomi Langsung yang Diperoleh Total Direct Economic Value Generated	3.013.567	2.949.502	2.850.532
NILAI EKONOMI YANG DIDISTRIBUSIKAN ECONOMIC VALUE DISTRIBUTED			
Pemasok Suppliers	1.919.852	2.001.219	1.812.103
Gaji Direksi dan Karyawan Board of Directors and Employees Salary	286.982	298.995	337.384
Pembayaran Dividen Dividend Payout	29.270	36.893	18.913
Pembayaran Pajak Tax Payment	28.189	58.196	47.982
Penyaluran Dana CSR CSR Fund Distribution	2.684	4.058	1.772
Total Nilai Ekonomi yang Didistribusikan Total Economic Value Distributed	2.266.977	2.399.361	2.218.154
Total Nilai Ekonomi yang Ditahan (Nilai Ekonomi Langsung yang Diperoleh Dikurangi Nilai Ekonomi yang Didistribusikan) Total Economic Value Retained (Direct Economic Value Generated Reduced by Total Economic Value Distributed)	746.590	550.141	632.378



Pemberdayaan Tenaga Kerja Lokal

Local Workforce Empowerment

[GRI 202-2]

Sebagai perusahaan yang beroperasi dan tumbuh di Indonesia, Perseroan memandang pengembangan tenaga kerja lokal sebagai bagian integral dari kontribusi ekonomi berkelanjutan. Dalam proses rekrutmen, Perseroan tetap mengutamakan pemenuhan syarat dan kriteria seleksi yang telah ditetapkan. Hingga akhir tahun 2025, seluruh karyawan Perseroan, sejumlah 1.687 orang, adalah Warga Negara Indonesia (WNI). Hal tersebut mencerminkan komitmen terhadap pemberdayaan tenaga kerja lokal serta pemerataan kesempatan kerja di berbagai wilayah operasional.

As a company that operates and grows in Indonesia, the Company considers the development of the local workforce as an integral part of its contribution to sustainable economic development. In the recruitment process, the Company continues to prioritize compliance with the established selection requirements and criteria. As of the end of 2025, all of the Company's employees, totaling 1,687 individuals, are Indonesian citizens. This reflects the Company's commitment to empowering the local workforce and promoting equitable employment opportunities across its operational regions.

Uraian Description	Satuan Unit	2025	2024	2023
Total Karyawan Total Employees	Orang People	1.687	1.968	2.082
Total Karyawan Lokal (WNI) Total Local Employees (Indonesian Nationality)	%	100,00	100,00	100,00

Keberagaman latar belakang geografis karyawan, termasuk pada level Direksi dan *General Manager*, memperkaya perspektif organisasi serta mendukung pengambilan keputusan yang lebih inklusif dan kontekstual terhadap kebutuhan daerah. Pendekatan ini sekaligus memperkuat keterikatan Perseroan dengan komunitas lokal dan mendukung pertumbuhan ekonomi di wilayah operasional. Sebanyak 2,43% dari total karyawan menjabat sebagai Direksi dan *General Manager*, berasal dari berbagai daerah di Indonesia, antara lain:

The diversity of employees' geographic backgrounds, including at the level of the Board of Directors and General Managers, enriches organizational perspectives and supports more inclusive and context relevant decision making that reflects regional needs. This approach also strengthens the Company's connection with local communities and supports economic growth in its operational areas. A total of 2.43% of the Company's workforce serve as members of the Board of Directors and General Managers, originating from various regions across Indonesia, including:

Kota Lahir Birth City	2025	2024
Bagan Siapi-api	1	1
Balikpapan	1	1
Bandung	2	2
Bangkinang	1	0
Banyuwangi	1	1
Bojonegoro	0	1
Malang	0	1
Manado	1	1
Medan	2	2
Mojokerto	1	2
Semarang	2	1
Jakarta	3	4
Jepara	1	1
Kediri	1	1
Kolaka	1	1



Kota Lahir Birth City	2025	2024
Kudus	0	1
Kendal	1	0
Lhokseumawe	1	1
Makassar	0	1
Probolinggo	1	0
Solo	1	1
Sukabumi	0	1
Surabaya	10	11
Surakarta	1	2
Tasikmalaya	1	0
Toli-Toli	1	1
Ujung Pandang	1	1
Yogyakarta	0	1

Dampak Ekonomi Tidak Langsung Melalui Pembangunan Infrastruktur

Indirect Economic Impacts through Infrastructure Development

[GRI 203-1]

Sebagai perusahaan yang beroperasi pada sektor gas industri dan medis, Perseroan berperan dalam mendukung fungsi berbagai sistem infrastruktur yang menjadi prasyarat bagi aktivitas ekonomi dan layanan publik. Peran tersebut tidak hanya diwujudkan melalui penyediaan produk, tetapi juga melalui penguatan sistem suplai, distribusi, dan instalasi gas yang memungkinkan sektor-sektor strategis beroperasi secara andal, aman, dan berkelanjutan di berbagai wilayah Indonesia.

Dalam konteks operasional Perseroan di sektor gas medis, keandalan pasokan gas medis tidak hanya berdampak pada kelangsungan operasional rumah sakit sebagai entitas layanan, tetapi juga pada stabilitas sistem layanan kesehatan secara lebih luas serta aktivitas ekonomi yang bergantung pada keberfungsian sistem tersebut. Oleh karena itu, selain memenuhi kebutuhan pelanggan secara komersial, Perseroan juga berkontribusi pada penguatan infrastruktur layanan kesehatan sebagai bagian dari dampak ekonomi tidak langsung yang dihasilkan oleh kegiatan usaha.

Pada tahun 2025, Perseroan mendukung penyediaan infrastruktur gas medis melalui pemasangan lebih dari 1,6 juta tabung gas medis dan instalasi sistem gas medis di lebih dari 280 rumah sakit yang tersebar di berbagai wilayah Indonesia, termasuk daerah dengan keterbatasan infrastruktur kesehatan. Keberadaan sistem gas medis yang andal memungkinkan fasilitas layanan kesehatan untuk meningkatkan kapasitas pelayanan, memperluas cakupan layanan medis, serta menjaga kesinambungan operasional, khususnya dalam kondisi darurat dan kebutuhan perawatan intensif. Dampak

As a company operating in the industrial and medical gas sector, the Company plays a role in supporting the functioning of various infrastructure systems that serve as prerequisites for economic activities and public services. This role is not only realized through the provision of products, but also through the strengthening of supply, distribution, and gas installation systems that enable strategic sectors to operate reliably, safely, and sustainably across various regions in Indonesia.

Within the context of the Company's operations in the medical gas sector, the reliability of medical gas supply does not only affect the operational continuity of hospitals as service providers, but also the broader stability of the healthcare system and the economic activities that depend on the functioning of that system. Therefore, in addition to meeting customer needs on a commercial basis, the Company also contributes to strengthening healthcare service infrastructure as part of the indirect economic impacts generated by its business activities.

In 2025, the Company supported the provision of medical gas infrastructure by supplying more than 1.6 million medical gas cylinders and installing medical gas systems in more than 280 hospitals across various regions of Indonesia, including areas with limited healthcare infrastructure. The availability of reliable medical gas systems enables healthcare facilities to enhance service capacity, expand medical service coverage, and maintain operational continuity, particularly during emergencies and intensive care needs. These impacts are experienced not only by healthcare facilities but also by



ini tidak hanya dirasakan oleh fasilitas kesehatan, tetapi juga oleh masyarakat dan aktivitas ekonomi di wilayah sekitarnya yang bergantung pada layanan kesehatan yang stabil.

Selain sektor kesehatan, Perseroan juga mendukung penguatan infrastruktur layanan dan operasional di berbagai sektor strategis lainnya, termasuk manufaktur, pangan, dan energi, melalui penyediaan sistem gas dan instalasi pendukung di berbagai wilayah operasional. Keandalan infrastruktur ini berkontribusi pada kesinambungan proses produksi, stabilitas rantai pasok, serta perlindungan dan penciptaan lapangan kerja di tingkat lokal dan regional, terutama pada sektor-sektor yang bergantung pada pasokan gas yang aman dan berkelanjutan.

Dari perspektif dampak ekonomi tidak langsung, penguatan berbagai sistem infrastruktur tersebut berkontribusi pada peningkatan akses terhadap layanan publik dan layanan industri, menjaga produktivitas tenaga kerja, serta mendukung aktivitas ekonomi lokal yang bergantung pada keberlangsungan sistem layanan dan produksi. Investasi yang dikeluarkan Perseroan untuk mendukung infrastruktur ini pada tahun 2025 tercatat sebesar Rp117,55 miliar, menurun dibandingkan tahun sebelumnya sebesar Rp131,01 miliar*. Investasi tersebut turut menciptakan efek penganda (*multiplier effect*), baik melalui penyerapan tenaga kerja dalam proses instalasi, kegiatan logistik dan konstruksi pendukung, maupun melalui peningkatan aktivitas ekonomi di sekitar wilayah operasional dan fasilitas yang dilayani. Melalui pendekatan ini, kontribusi Perseroan melampaui hubungan transaksi langsung dengan pelanggan dan berperan dalam memperkuat ketahanan sistem ekonomi dan sosial secara lebih luas.

*Realisasi investasi infrastruktur 2024 disajikan kembali karena perubahan rumus perhitungan

surrounding communities and economic activities that depend on stable healthcare services.

In addition to the healthcare sector, the Company also supports the strengthening of service and operational infrastructure across various other strategic sectors, including manufacturing, food, and energy, through the provision of gas systems and supporting installations in various operational regions. The reliability of this infrastructure contributes to the continuity of production processes, the stability of supply chains, and the protection and creation of employment opportunities at local and regional levels, particularly in sectors that depend on secure and reliable gas supply.

From the perspective of indirect economic impact, the strengthening of these infrastructure systems contributes to improving access to public and industrial services, maintaining workforce productivity, and supporting local economic activities that rely on the continuity of service and production systems. The Company's investment to support this infrastructure in 2025 amounted to Rp117.55 billion, a decrease compared with Rp131.01 billion in the previous year*. This investment also generated multiplier effects, both through employment opportunities during installation processes, logistics and supporting construction activities, as well as through increased economic activities around operational areas and the facilities served. Through this approach, the Company's contribution extends beyond direct transactions with customers and plays a role in strengthening the resilience of broader economic and social systems.

*The 2024 infrastructure investment realization is restated due to changes in the calculation formula.

Manajemen Rantai Pasok

Supply Chain Management

[GRI 2-6] [GRI 204-I]

Sebagai penyedia gas industri dan medis dengan jaringan operasi yang tersebar di berbagai wilayah Indonesia, Perseroan mengelola rantai pasok sebagai elemen strategis yang menentukan keandalan operasional, keselamatan, dan keberlanjutan usaha. Rantai pasok Perseroan tidak hanya berfungsi sebagai mekanisme pengadaan dan distribusi, tetapi juga sebagai fondasi untuk menjaga kontinuitas pasokan gas bagi sektor-sektor strategis seperti kesehatan, manufaktur, pangan, dan energi.

Aktivitas utama Perseroan mencakup produksi gas berbasis teknologi *Air Separation Unit* (ASU), pengemasan dalam bentuk tabung maupun kriogenik, serta distribusi produk kepada pelanggan. Untuk mendukung aktivitas tersebut, rantai pasok Perseroan melibatkan pengadaan berbagai bahan baku utama, antara lain air, gas alam, *flue gas*, amonium nitrat, kalsium karbida, serta bahan pendukung lainnya yang digunakan sesuai dengan karakteristik masing-masing jenis gas industri dan medis. Selain itu, Perseroan bekerja

As a provider of industrial and medical gases with operational networks across various regions of Indonesia, the Company manages its supply chain as a strategic element that determines operational reliability, safety, and business sustainability. The Company's supply chain functions not only as a procurement and distribution mechanism, but also as a foundation for maintaining the continuity of gas supply to strategic sectors such as healthcare, manufacturing, food, and energy.

The Company's main activities include gas production based on *Air Separation Unit* (ASU) technology, packaging in both cylinder and cryogenic forms, and product distribution to customers. To support these activities, the Company's supply chain involves the procurement of various key raw materials, including water, natural gas, flue gas, ammonium nitrate, calcium carbide, and other supporting materials used according to the characteristics of each type of industrial and medical gas. In addition, the Company



sama dengan pemasok lokal dan internasional dalam penyediaan peralatan pendukung, seperti tabung gas, sistem kriogenik, dan komponen teknis lainnya yang memerlukan spesifikasi dan standar keselamatan tertentu.

Pengelolaan rantai pasok dilakukan secara terintegrasi dari hulu ke hilir untuk memastikan bahwa setiap tahapan, mulai dari pengadaan bahan baku, proses produksi, pengemasan, hingga distribusi, berjalan sesuai dengan standar mutu, keselamatan, dan ketepatan waktu yang ditetapkan. Integrasi ini memungkinkan Perseroan menjaga kualitas produk, meminimalkan risiko gangguan pasokan, serta memenuhi kebutuhan pelanggan secara konsisten, termasuk pada kondisi permintaan yang fluktuatif atau dalam situasi darurat.

collaborates with local and international suppliers in the provision of supporting equipment, such as gas cylinders, cryogenic systems, and other technical components that require specific specifications and safety standards.

Supply chain management is carried out in an integrated manner from upstream to downstream to ensure that every stage, from raw material procurement, production processes, packaging, to distribution, operates in accordance with established quality, safety, and timeliness standards. This integration enables the Company to maintain product quality, minimize the risk of supply disruptions, and consistently meet customer needs, including during periods of fluctuating demand or emergency situations.



Produksi Gas Industri | Industrial Gas Production

- Merencanakan permintaan gas berdasarkan kontrak jangka panjang yang telah ada dengan pelanggan, serta mengestimasi permintaan baru melalui analisis pasar.
- Menentukan jumlah produksi gas di masing-masing pabrik dengan mempertimbangkan kapasitas dan jadwal produksi, jenis gas, lokasi geografis pelanggan (dengan prioritas produksi di pabrik yang paling dekat dengan pelanggan), serta faktor operasional lainnya.
- Menghitung kebutuhan bahan baku utama berdasarkan jumlah produksi gas yang telah ditetapkan oleh tim PPIC. Pembelian bahan baku dilakukan secara tersentralisasi, dengan penerapan *quality control* untuk memastikan bahwa bahan baku sesuai spesifikasi. Perlu dicatat bahwa jenis bahan baku dan proses produksi berbeda untuk tiap gas industri.
- Planning gas demand based on existing long-term contracts with customers and estimating new demand through market analysis.
- Determining gas production volumes at each plant by considering capacity, production schedules, gas type, customer location (prioritizing production at the nearest plant), and other operational factors.
- Calculating raw material requirements based on the gas production plan set by the PPIC team. Raw material procurement is centralized, with quality control measures ensuring compliance with specifications. Note that raw materials and production processes vary for each industrial gas type



Distribusi dan Logistik | Distribution and Logistics

- Tim *Supply Chain* memastikan pengiriman yang akurat, tepat waktu dan aman ke pelanggan.
- The Supply Chain team ensures accurate, timely, and safe deliveries to customers.



Proses Produksi | Production Process

- Akurat dalam hal spesifikasi dan volume jumlah gas yang diminta pelanggan.
- Tepat waktu sesuai dengan jadwal pengiriman yang sudah ditentukan.
- Distribusi produk gas, baik dalam bentuk *bulk* maupun *package*, mengikuti prosedur keamanan yang sudah disetujui oleh standar internasional.
- Accuracy in gas specifications and volume requested by customers.
- On-time delivery as per the agreed schedule.
- Gas distribution, whether in bulk or packaged form, follows internationally approved safety procedures.





Pelanggan | Customers

Pelanggan berperan dalam menentukan permintaan serta mempengaruhi perencanaan produksi dan distribusi gas Perseroan. Customers play a role in determining demand and influencing the Company's gas production and distribution planning.



Peran Pelanggan | Customer Roles

- Menyampaikan permintaan produk melalui kontrak jangka panjang dan pesanan *real-time* yang menjadi dasar perencanaan produksi dan pengelolaan stok gas.
- Menentukan pola pengiriman berdasarkan kebutuhan spesifik, baik dalam bentuk *bulk* maupun *package*, yang berdampak pada strategi distribusi dan logistik.
- Memastikan kepatuhan terhadap regulasi dan keselamatan dalam penyimpanan serta penggunaan produk gas sesuai standar industri.
- Memberikan umpan balik terhadap kualitas layanan untuk meningkatkan efisiensi distribusi dan keberlanjutan kerja sama dalam rantai pasok.
- Submitting product demand through long-term contracts and real-time orders, which serve as the basis for production planning and gas stock management.
- Determining delivery patterns based on specific needs, whether in bulk or packaged form, impacting distribution and logistics strategies.
- Ensuring compliance with regulations and safety standards in the storage and use of gas products according to industry standards.
- Providing feedback on service quality to improve distribution efficiency and maintain sustainable collaboration within the supply chain.

Sejalan dengan komitmen terhadap penguatan ekonomi lokal, Perseroan memprioritaskan penggunaan pemasok lokal dalam pengadaan bahan baku pendukung dan jasa logistik, sepanjang memenuhi persyaratan mutu, keselamatan, dan keberlanjutan. Pendekatan ini tidak hanya meningkatkan fleksibilitas operasional dan efisiensi distribusi, tetapi juga berkontribusi pada penguatan aktivitas ekonomi di sekitar wilayah operasional Perseroan serta berkontribusi pada penurunan emisi melalui jarak distribusi yang lebih pendek. Pada tahun 2025, Perseroan melibatkan 2.251 pemasok untuk mendukung kegiatan operasional, dengan 98,58% di antaranya merupakan pemasok lokal yang berlokasi di sekitar area operasional Perseroan.

In line with its commitment to strengthening local economic development, the Company prioritizes the use of local suppliers in the procurement of supporting raw materials and logistics services, provided that they meet the required quality, safety, and sustainability standards. This approach enhances operational flexibility and distribution efficiency, while also strengthening economic activities in areas surrounding the Company's operational regions and contributing to emission reductions through shorter distribution distances. In 2025, the Company engaged 2,251 suppliers to support its operational activities, of which 98.58% were local suppliers located around the Company's operational areas.

Uraian Description	Satuan Unit	2025	2024	2023
Total Pemasok Total Suppliers	Pemasok Suppliers	2.251	2.128	1.997
Persentase Pemasok Lokal Local Supplier Percentage	%	98,58	98,17	97,74
Persentase Pemasok Asing Foreign Supplier Percentage	%	1,42	1,83	2,26



Manajemen Risiko Rantai Pasok Supply Chain Risk Management

Perseroan menyadari bahwa kompleksitas rantai pasok dalam industri gas industri dan medis menghadirkan berbagai tantangan dan risiko yang perlu dikelola secara aktif. Risiko tersebut antara lain mencakup fluktuasi harga bahan baku yang dapat mempengaruhi struktur biaya, ketergantungan pada pemasok internasional untuk peralatan dan komponen khusus dengan spesifikasi teknis tinggi, serta potensi gangguan logistik yang dapat berdampak pada ketepatan waktu pengiriman dan keandalan pasokan kepada pelanggan.

Untuk mengelola risiko tersebut, Perseroan menerapkan pendekatan pengelolaan rantai pasok yang berfokus pada ketahanan dan keberlanjutan. Strategi yang dijalankan antara lain melalui diversifikasi pemasok guna mengurangi ketergantungan pada sumber tertentu, pemantauan risiko rantai pasok secara berkala sebagai bagian dari sistem manajemen risiko korporasi, serta penguatan hubungan kerja sama jangka panjang dengan mitra pemasok yang memiliki kapabilitas teknis dan rekam jejak kinerja yang andal. Pendekatan ini memungkinkan Perseroan untuk meningkatkan fleksibilitas operasional sekaligus menjaga kontinuitas pasokan dalam berbagai kondisi.

Praktik Pengadaan Berkelanjutan Sustainable Procurement Practices

[GRI 2-24]

Sebagai bagian dari komitmen keberlanjutan, Perseroan menerapkan praktik pengadaan yang bertanggung jawab melalui Pedoman Pembelian Berkelanjutan (*Sustainable Procurement Guideline*) yang menjadi acuan bagi fungsi procurement dalam menjalankan proses pengadaan barang dan jasa. Pedoman ini terdiri dari tiga dokumen utama, yaitu:

- Kebijakan Pengadaan Berkelanjutan (*Sustainable Procurement Policy*);
- Kode Etik Pemasok (*Supplier Code of Conduct*);
- Prosedur Pembelian Barang dan Jasa.

Melalui kerangka tersebut, Perseroan memastikan bahwa proses pengadaan tidak hanya mempertimbangkan aspek kualitas, biaya, dan keandalan pasokan, tetapi juga memperhatikan dampak sosial, lingkungan, serta tata kelola dalam rantai pasok. Kebijakan ini menegaskan komitmen Perseroan untuk menjalankan proses pengadaan secara etis serta meminimalkan dampak sosial dan lingkungan yang dapat timbul dari kegiatan operasional maupun pengadaan produk.

The Company recognizes that the complexity of the supply chain in the industrial and medical gas industry presents various challenges and risks that must be actively managed. These risks include fluctuations in raw material prices that may affect cost structures, dependence on international suppliers for specialized equipment and components with high technical specifications, as well as potential logistics disruptions that may affect delivery timeliness and the reliability of supply to customers.

To manage these risks, the Company implements a supply chain management approach focused on resilience and sustainability. Strategies implemented include supplier diversification to reduce dependency on certain sources, periodic monitoring of supply chain risks as part of the corporate risk management system, and strengthening long term partnerships with suppliers that possess strong technical capabilities and reliable performance track records. This approach enables the Company to enhance operational flexibility while maintaining supply continuity under various conditions.

As part of its sustainability commitment, the Company implements responsible procurement practices through the Sustainable Procurement Guideline, which serves as a reference for the procurement function in conducting the procurement of goods and services. This guideline consists of three main documents:

- Sustainable Procurement Policy;
- Supplier Code of Conduct;
- Goods and Services Procurement Procedures.

Through this framework, the Company ensures that procurement processes consider not only quality, cost, and supply reliability, but also social, environmental, and governance aspects within the supply chain. This policy affirms the Company's commitment to conducting procurement processes ethically while minimizing potential social and environmental impacts arising from operational activities and product procurement.



Standar dan Evaluasi Pemasok

Supplier Standards and Evaluation

[GRI 308-1, 308-2, 414-1, 414-2]

Sebagai bagian dari implementasi kebijakan pengadaan berkelanjutan, Perseroan menetapkan standar minimum yang harus dipatuhi oleh seluruh pemasok melalui *Supplier Code of Conduct*. Standar tersebut mencakup berbagai aspek, antara lain:

- Integritas bisnis dan kepatuhan terhadap peraturan perundang-undangan;
- Penghormatan terhadap hak asasi manusia dan standar ketenagakerjaan;
- Penerapan praktik keselamatan, kesehatan, dan lingkungan;
- Larangan terhadap praktik kerja paksa, pekerja anak, diskriminasi, serta praktik korupsi.

Dalam proses pemilihan pemasok, Perseroan memprioritaskan mitra yang menerapkan praktik bisnis yang etis dan berkelanjutan, termasuk pengelolaan limbah dan bahan kimia sesuai regulasi, penerapan sistem manajemen keselamatan dan lingkungan, serta memastikan bahwa bahan baku yang digunakan tidak berasal dari wilayah konflik maupun praktik yang melanggar hak asasi manusia.

Sepanjang tahun pelaporan, lebih dari 90% pemasok Perseroan telah menandatangani *Supplier Code of Conduct* sebagai bentuk komitmen terhadap standar etika dan keberlanjutan yang ditetapkan oleh Perseroan. Perseroan juga melaksanakan audit terhadap pemasok dengan tingkat risiko tinggi berdasarkan hasil penilaian risiko pemasok, dengan tingkat pelaksanaan audit mencapai 100% sesuai dengan jadwal yang telah ditetapkan. Hasil evaluasi tersebut menjadi dasar bagi Perseroan dalam melakukan pembinaan, peningkatan kapasitas pemasok, maupun peninjauan kembali hubungan kerja sama apabila ditemukan ketidaksesuaian terhadap standar yang ditetapkan.

As part of the implementation of the sustainable procurement policy, the Company establishes minimum standards that must be complied with by all suppliers through the *Supplier Code of Conduct*. These standards cover various aspects, including:

- Business integrity and compliance with applicable laws and regulations;
- Respect for human rights and labor standards;
- Implementation of occupational safety, health, and environmental practices;
- Prohibition of forced labor, child labor, discrimination, and corrupt practices.

In the supplier selection process, the Company prioritizes partners that implement ethical and sustainable business practices, including proper waste and chemical management in accordance with regulations, the implementation of safety and environmental management systems, and ensuring that raw materials do not originate from conflict areas or from practices that violate human rights.

During the reporting year, more than 90% of the Company's suppliers signed the *Supplier Code of Conduct* as a commitment to the ethical and sustainability standards established by the Company. The Company also conducted audits on suppliers classified as high risk based on supplier risk assessments, with an audit implementation rate reaching 100% in accordance with the established schedule. The results of these evaluations serve as a basis for the Company to provide supplier development and capacity building, as well as to review partnership arrangements when non-compliance with the established standards is identified.



Pasar yang Dilayani

Market Served

[GRI 2-6]



Lokasi Geografis Tempat Produk/Jasa Ditawarkan Geographical Location Where Products/Services Are Offered

Produk dan jasa Perseroan ditawarkan di seluruh wilayah Indonesia melalui jaringan distribusi yang mencakup 30 (tiga puluh) provinsi, termasuk Aceh, Sumatera Utara, Riau, Jawa Barat, Kalimantan Timur, Sulawesi Selatan, hingga Maluku Utara dan Nusa Tenggara Timur. Dengan jaringan yang tersebar luas, Perseroan memastikan ketersediaan produk di berbagai wilayah strategis untuk mendukung sektor kesehatan, industri, dan energi.

The Company's products and services are offered across Indonesia through a distribution network covering 30 (thirty) provinces, including Aceh, North Sumatra, Riau, West Java, East Kalimantan, South Sulawesi, as well as North Maluku and East Nusa Tenggara. With an extensive network, the Company ensures product availability in strategic regions to support the healthcare, industrial, and energy sectors.



Sektor yang Dilayani | Sector Served

Pertanian dan Agro Agriculture and Agro Industry	Gas untuk pematangan buah, penyuburan rumah kaca, dan fumigasi. Gases for fruit ripening, greenhouse fertilization, and fumigation.
Industri Makanan dan Minuman Food and Beverage Industry	Gas atmosfer termodifikasi dan karbonasi untuk proses produksi. Modified atmosphere gases and carbonation for production processes.
Industri Manufaktur Manufacturing Industry	Gas industri untuk kimia, petrokimia, elektronik, dan logistik. Industrial gases for chemical, petrochemical, electronics, and logistics sectors.
Industri Manufaktur Manufacturing Industry	Gas industri untuk kimia, petrokimia, elektronik, dan logistik. Industrial gases for chemical, petrochemical, electronics, and logistics sectors.
Energi dan Infrastruktur Energy and Infrastructure	Gas khusus untuk proyek energi terbarukan dan konstruksi, serta pertambangan. Specialty gases for renewable energy projects, construction, and mining.
Rumah Sakit dan Klinik Hospitals and Clinics	Mendapatkan manfaat dari oksigen medis berkualitas tinggi serta layanan instalasi gas medis. Benefiting from high-quality medical oxygen and medical gas installation services.
Industri Industries	Mendukung kebutuhan gas untuk sektor makanan, petrokimia, elektronik, dan manufaktur lainnya. Supporting gas needs for the food, petrochemical, electronics, and other manufacturing sectors.
Pelanggan Korporasi Corporate Customers	Menyediakan solusi gas dalam skala besar untuk kebutuhan energi dan infrastruktur. Providing large-scale gas solutions for energy and infrastructure needs.
Masyarakat Umum General Public	Mendapatkan manfaat dari produk dan layanan Perseroan yang mendukung sektor kesehatan dan lingkungan. Benefiting from the Company's products and services that support the healthcare and environmental sectors.



Kontribusi Kepada Negara melalui Kepatuhan Pajak

Contribution to the State through Tax Compliance

[GRI 207-1]

Perseroan memandang kepatuhan pajak sebagai bagian integral dari kontribusi ekonomi kepada negara dan sebagai fondasi penting bagi keberlanjutan usaha jangka panjang. Pembayaran pajak tidak hanya dipahami sebagai kewajiban hukum, tetapi juga sebagai bentuk partisipasi Perseroan dalam mendukung pembiayaan pembangunan nasional, termasuk penyediaan infrastruktur publik, layanan kesehatan, pendidikan, serta program-program pemerintah yang berdampak langsung pada kesejahteraan masyarakat.

Sebagai perusahaan yang beroperasi dan menghasilkan nilai ekonomi di Indonesia, Perseroan berkomitmen untuk memenuhi seluruh kewajiban perpajakan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku. Kontribusi pajak Perseroan dialokasikan sepenuhnya untuk mendukung perekonomian nasional dan diharapkan dapat memberikan manfaat baik di tingkat lokal maupun nasional. Pendekatan ini sejalan dengan prinsip pengelolaan kinerja ekonomi yang bertanggung jawab serta mendukung pencapaian Tujuan Pembangunan Berkelanjutan, khususnya yang berkaitan dengan pertumbuhan ekonomi yang inklusif dan penguatan kapasitas negara.

Untuk memastikan kepatuhan perpajakan yang konsisten dan terkelola dengan baik, Perseroan menerapkan sistem tata kelola pajak yang terintegrasi dengan fungsi keuangan dan pengendalian internal. Pengelolaan pajak dilaksanakan oleh Unit Perpajakan di bawah pengawasan Direktorat Keuangan dan Akuntansi, yang bertanggung jawab atas perencanaan, pelaporan, serta pemenuhan kewajiban pajak secara akurat dan tepat waktu.

[GRI 3-3]

Dalam menjalankan fungsi tersebut, Perseroan secara aktif memantau perkembangan regulasi perpajakan dan melakukan penyesuaian yang diperlukan untuk memastikan kesesuaian dengan ketentuan yang berlaku. Upaya ini didukung melalui konsultasi berkala dengan konsultan pajak dan auditor independen, sebagai bagian dari mekanisme pengendalian dan mitigasi risiko perpajakan. Selain itu, Perseroan menyediakan Sistem Pelaporan Pelanggaran (SPP) yang dapat dimanfaatkan oleh pemangku kepentingan internal untuk melaporkan potensi ketidakpatuhan atau praktik yang tidak sejalan dengan kebijakan perpajakan Perseroan, sehingga memperkuat integritas dan transparansi dalam pengelolaan pajak. [207-2]

The Company considers tax compliance as an integral part of its economic contribution to the state and as an important foundation for long term business sustainability. Tax payments are not only viewed as a legal obligation, but also as the Company's participation in supporting the financing of national development, including the provision of public infrastructure, healthcare services, education, and government programs that directly contribute to public welfare.

As a company that operates and generates economic value in Indonesia, the Company is committed to fulfilling all tax obligations in accordance with applicable laws and regulations. The Company's tax contributions are fully allocated to support the national economy and are expected to provide benefits at both local and national levels. This approach is aligned with responsible economic performance management and supports the achievement of the Sustainable Development Goals, particularly those related to inclusive economic growth and the strengthening of national capacity.

To ensure consistent and well managed tax compliance, the Company implements a tax governance system integrated with the finance and internal control functions. Tax management is carried out by the Tax Unit under the supervision of the Directorate of Finance and Accounting, which is responsible for tax planning, reporting, and the accurate and timely fulfillment of tax obligations.

[GRI 3-3]

In carrying out this function, the Company actively monitors developments in tax regulations and makes the necessary adjustments to ensure compliance with applicable provisions. These efforts are supported through periodic consultations with tax consultants and independent auditors as part of the Company's control mechanisms and tax risk mitigation measures. In addition, the Company provides a Whistleblowing System (WBS) that can be utilized by internal stakeholders to report potential non compliance or practices that are inconsistent with the Company's tax policies, thereby strengthening integrity and transparency in tax management. [GRI 207-2]



Keterlibatan Pemangku Kepentingan Terkait Pajak

Stakeholder Engagement on Tax Matters

[GRI 207-3]

Perseroan menjalin keterlibatan yang konstruktif dengan pemangku kepentingan terkait pajak, khususnya otoritas perpajakan, untuk memastikan pemahaman dan penerapan regulasi yang tepat. Pendekatan yang diambil bersifat kolaboratif dan berbasis kepatuhan, antara lain melalui komunikasi dan konsultasi yang dilakukan secara berkala untuk mengklarifikasi interpretasi kebijakan serta memastikan kesesuaian praktik perpajakan Perseroan dengan ketentuan yang berlaku.

Melalui keterlibatan ini, Perseroan berupaya membangun hubungan yang profesional dan transparan dengan pemerintah, sekaligus mengelola risiko perpajakan secara proaktif. Pendekatan tersebut mendukung terciptanya kepastian hukum dan stabilitas dalam pengelolaan kewajiban pajak, yang pada akhirnya berkontribusi pada ketahanan usaha Perseroan.

The Company maintains constructive engagement with stakeholders related to taxation, particularly tax authorities, to ensure proper understanding and implementation of applicable regulations. The approach taken is collaborative and compliance based, including regular communication and consultation to clarify policy interpretations and ensure that the Company's tax practices are aligned with prevailing regulations.

Through this engagement, the Company seeks to build professional and transparent relationships with the government while proactively managing tax related risks. This approach supports the creation of legal certainty and stability in the management of tax obligations, which ultimately contributes to the Company's business resilience.

Pelaporan Pajak

Tax Reporting

[GRI 207-4]

Perseroan beroperasi sepenuhnya di Indonesia dan tidak memiliki entitas anak, cabang, maupun kantor operasional di luar negeri. Dengan demikian, seluruh kewajiban dan kontribusi pajak Perseroan berasal dari aktivitas usaha domestik dan dialokasikan untuk mendukung penerimaan negara.

Pada tahun 2025, Perseroan mencatat total pembayaran pajak sebesar Rp28,29 miliar, menurun dari Rp58,20 miliar pada tahun sebelumnya. Pembayaran pajak Perseroan mencakup Pajak Penghasilan, Pajak Pertambahan Nilai, serta jenis pajak lainnya sesuai dengan ketentuan yang berlaku.

The Company operates entirely within Indonesia and does not have subsidiaries, branches, or operational offices outside the country. Therefore, all of the Company's tax obligations and contributions arise from domestic business activities and are allocated to support state revenue.

In 2025, the Company recorded total tax payments of Rp28,29 billion, a decrease compared with Rp58,20 billion in the previous year. The Company's tax payments include Corporate Income Tax, Value Added Tax, and other applicable taxes in accordance with prevailing regulations.



Kinerja Keberlanjutan Lingkungan

Environmental Sustainability Performance

Perseroan menempatkan pengelolaan lingkungan sebagai bagian integral dari strategi operasional dan ketahanan usaha jangka panjang. Dalam industri gas industri dan medis yang padat energi, padat modal, dan memiliki potensi risiko keselamatan serta lingkungan yang tinggi, pengelolaan dampak lingkungan tidak hanya berkaitan dengan kepatuhan terhadap regulasi, tetapi juga dengan keandalan operasi, efisiensi biaya, dan keberlangsungan layanan kepada sektor-sektor strategis.

The Company places environmental management as an integral part of its operational strategy and long-term business resilience. In the industrial and medical gas industry, which is energy intensive, capital intensive, and carries significant safety and environmental risks, environmental impact management is not only related to regulatory compliance but also to operational reliability, cost efficiency, and the continuity of services to strategic sectors.

Seiring dengan meningkatnya tantangan perubahan iklim dan ekspektasi pemangku kepentingan terhadap praktik usaha yang bertanggung jawab, Perseroan secara konsisten mengintegrasikan prinsip-prinsip keberlanjutan ke dalam aktivitas produksi, distribusi, dan pengelolaan fasilitas. Pendekatan ini diwujudkan melalui penerapan Kebijakan Kesehatan, Keselamatan Kerja, dan Lingkungan (K3L) sebagai kerangka utama pengelolaan risiko lingkungan dan keselamatan di seluruh lini operasi.

Amid increasing challenges related to climate change and growing stakeholder expectations for responsible business practices, the Company consistently integrates sustainability principles into its production, distribution, and facility management activities. This approach is implemented through the application of the Occupational Health, Safety, and Environment (HSE) Policy as the primary framework for managing environmental and safety risks across all operational lines.

Pilar Pengelolaan Kesehatan, Keselamatan Kerja, dan Lingkungan (K3L)

Pillars of Occupational Health, Safety, and Environment (OHSE) Management

Implementasi K3L di Perseroan didasarkan pada empat pilar utama, yaitu sebagai berikut:

The implementation of HSE within the Company is based on four main pillars, as follows:



Transisi Energi dan Energi Terbarukan

Energy Transition and Renewable Energy

Sebagai bagian dari upaya pengurangan dampak lingkungan dan peningkatan efisiensi energi, Perseroan secara bertahap mendukung pemanfaatan energi terbarukan. Hingga saat ini, pembangkit listrik tenaga surya (PLTS) dengan total kapasitas lebih dari 1,4 MWp telah dioperasikan di tiga lokasi pabrik. Inisiatif ini menjadi langkah awal Perseroan dalam mendiversifikasi sumber energi dan mengurangi ketergantungan pada energi berbasis fosil.

As part of its efforts to reduce environmental impacts and improve energy efficiency, the Company gradually supports the utilization of renewable energy. To date, solar power plants (PLTS) with a total capacity of more than 1.4 MWp have been installed and operated at three plant locations. This initiative represents the Company's initial step in diversifying energy sources and reducing dependence on fossil-based energy.



Pemanfaatan PLTS saat ini difokuskan untuk mendukung kebutuhan operasional seperti penerangan dan sebagian proses produksi. Meskipun kontribusinya terhadap total konsumsi energi masih terbatas, inisiatif ini memberikan dasar penting bagi pengembangan pemanfaatan energi bersih di masa mendatang, sejalan dengan arah transisi energi nasional dan global.

The current utilization of PLTS is focused on supporting operational needs such as lighting and part of the production process. Although its contribution to total energy consumption remains limited, this initiative provides an important foundation for expanding the use of clean energy in the future, in line with national and global energy transition directions.

Sistem Manajemen Lingkungan dan Sertifikasi

Environmental Management System and Certification

Untuk memastikan penerapan pengelolaan lingkungan yang konsisten dan terstandar, Perseroan telah memperoleh sertifikasi Sistem Manajemen Lingkungan ISO 14001:2015 pada 20 (dua puluh) unit produksi yang tersebar di 9 (sembilan) pabrik di berbagai wilayah Indonesia. Cakupan sertifikasi ini meliputi unit-unit produksi di Sumatra (Pelintung dan Palembang), Jawa (Bekasi, Cikande, Kendal, Rungkut, Sidoarjo, dan Bambe, serta Sulawesi (Bitung). Beberapa pabrik memiliki lebih dari 1 (satu) unit produksi di area yang sama, seperti pabrik Bambe yang mencakup 5 (lima) unit produksi yang telah tersertifikasi ISO 14001:2015

To ensure the consistent and standardized implementation of environmental management, the Company has obtained ISO 14001:2015 Environmental Management System certification for 20 (twenty) production units located across 9 (nine) plants in various regions of Indonesia. The certification coverage includes production units in Sumatra (Pelintung and Palembang), Java (Bekasi, Cikande, Kendal, Rungkut, Sidoarjo, and Bambe), and Sulawesi (Bitung). Several plants have more than one production unit within the same area, such as the Bambe plant, which includes 5 (five) production units that have been certified to ISO 14001:2015

Penerapan sistem manajemen lingkungan dikelola oleh *Unit Environmental, Social & Governance* dan *Safety, Health and Environment* di bawah arahan Komite ESG. Unit ini bertanggung jawab memastikan bahwa kebijakan, prosedur, dan praktik pengelolaan lingkungan diterapkan secara konsisten di seluruh fasilitas, termasuk pemantauan kinerja dan tindak lanjut atas temuan lingkungan. [\[GRI 3-3\]](#)

The implementation of the environmental management system is managed by the Environmental, Social & Governance and Safety, Health and Environment Units under the direction of the ESG Committee. These units are responsible for ensuring that environmental policies, procedures, and management practices are implemented consistently across all facilities, including performance monitoring and follow up on environmental findings. [\[GRI 3-3\]](#)

Biaya Pengelolaan Lingkungan Hidup

Environmental Management Expenditures

[\[POJK F.4\]](#)

Sebagai wujud komitmen terhadap pengelolaan lingkungan, Perseroan mengalokasikan sumber daya finansial untuk mendukung berbagai inisiatif pengendalian dampak lingkungan. Pada tahun 2025, total biaya pengelolaan lingkungan tercatat sebesar Rp13,05 miliar, menurun dibandingkan tahun sebelumnya sebesar Rp14,59 miliar. Penurunan tersebut mencerminkan upaya optimalisasi biaya yang dilakukan Perseroan melalui peningkatan efisiensi dalam pengelolaan program dan sistem lingkungan, tanpa mengurangi pemenuhan standar serta regulasi lingkungan yang berlaku.

As part of its commitment to environmental management, the Company allocates financial resources to support various environmental impact control initiatives. In 2025, total environmental management expenditures amounted to Rp13.05 billion, decreasing from Rp14.59 billion in the previous year. This decrease reflects the Company's cost optimization efforts through improved efficiency in managing environmental programs and systems, without reducing compliance with applicable environmental standards and regulations.

dalam juta Rupiah | in million Rupiah

Uraian Description	2025	2024	2023
Biaya Pengelolaan Lingkungan Environmental Management Cost	13.054	14.585	6.941



Penggunaan Material Ramah Lingkungan

Use of Environmentally Friendly Materials

[POJK F.5]

Dalam operasionalnya, Perseroan memanfaatkan gas udara sebagai bahan baku utama, yang secara inheren memiliki dampak lingkungan yang relatif lebih rendah dibandingkan bahan baku berbasis sumber daya tak terbarukan lainnya. Udara diserap dan dipisahkan berdasarkan *melting point* masing-masing komponennya dengan menggunakan teknologi *air separation*. Oleh sebab itu, proses produksi Perseroan sepenuhnya tidak menimbulkan dampak negatif bagi lingkungan.

Selain itu, beberapa material pendukung yang digunakan telah tersertifikasi ecolabel. Perseroan juga menggunakan material ramah lingkungan di fasilitas penunjang, seperti penggunaan lampu LED bersertifikasi SNI. Inisiatif ini mendukung efisiensi energi dan pengurangan jejak lingkungan dari aktivitas operasional sehari-hari.

In its operations, the Company utilizes air gases as the primary raw material, which inherently have relatively lower environmental impacts compared with raw materials derived from other non-renewable resources. Air is absorbed and separated based on the melting point of each component using air separation technology. Therefore, the Company's production process does not generate negative environmental impacts.

In addition, several supporting materials used by the Company have obtained ecolabel certification. The Company also utilizes environmentally friendly materials in supporting facilities, such as LED lighting with SNI certification. This initiative supports energy efficiency and reduces the environmental footprint of daily operational activities.

Pengelolaan Limbah

Waste Management

Perseroan mengelola limbah secara bertanggung jawab untuk mengendalikan potensi dampak lingkungan dari kegiatan operasional, termasuk risiko pencemaran tanah, air, dan udara. Pengelolaan limbah juga berkontribusi pada pengurangan risiko kesehatan dan keselamatan lingkungan kerja serta mendukung upaya pengendalian dampak iklim melalui pengelolaan yang tertib, terdokumentasi, dan sesuai ketentuan.

Limbah yang dihasilkan mencakup limbah padat dan cair yang berasal dari aktivitas perkantoran dan operasional fasilitas. Perseroan membedakan pengelolaan antara limbah non-B3, seperti sampah kantor, kertas, dan alat tulis, dengan limbah B3 yang timbul dari kegiatan maintenance, bengkel, produksi, workshop, dan gudang. Limbah B3 yang dikelola antara lain baterai bekas, pelumas atau oli bekas, kemasan B3, limbah elektronik, filter udara, limbah karbida, serta majun bekas.

Untuk memastikan pengelolaan dilakukan sesuai standar, Perseroan mematuhi regulasi yang berlaku, menerapkan pemilahan dan penyimpanan sesuai karakteristik, serta bekerja sama dengan pihak ketiga berizin, khususnya untuk pengangkutan dan pengolahan limbah B3. Melalui pendekatan ini, Perseroan memastikan setiap tahapan pengelolaan limbah dilakukan secara akuntabel, mengurangi potensi insiden lingkungan, dan menjaga kepatuhan di seluruh lokasi operasional. [GRI 3-3, 306-1]

Pada tahun 2025, upaya optimalisasi pengelolaan limbah yang dilakukan Perseroan adalah sebagai berikut: [GRI 306-2] [POJK F.14]

The Company manages waste responsibly to control potential environmental impacts arising from operational activities, including risks of soil, water, and air pollution. Waste management also contributes to reducing health and safety risks in the workplace environment while supporting climate impact mitigation efforts through structured, documented, and compliant management practices.

Waste generated includes solid and liquid waste originating from office activities and operational facilities. The Company differentiates between the management of non-hazardous waste (non-B3), such as office waste, paper, and stationery, and hazardous waste (B3) generated from maintenance activities, workshops, production processes, and warehouse operations. Hazardous waste managed includes used batteries, used lubricants or oils, hazardous packaging waste, electronic waste, air filters, carbide waste, and used cleaning cloths.

To ensure that waste management is carried out in accordance with established standards, the Company complies with applicable regulations, implements waste segregation and storage according to waste characteristics, and collaborates with licensed third parties, particularly for the transportation and treatment of hazardous waste. Through this approach, the Company ensures that each stage of waste management is conducted in an accountable manner, reduces the potential for environmental incidents, and maintains compliance across all operational locations.

[GRI 3-3, 306-1]

In 2025, the Company implemented the following initiatives to optimize waste management: [GRI 306-2] [POJK F.14]



01

Limbah non-B3 dioptimalisasi dengan cara didaur ulang untuk berbagai keperluan. Jika tidak dapat diolah, limbah diserahkan kepada pihak ketiga yaitu Dinas Kebersihan setempat untuk dibuang ke tempat pembuangan akhir (TPA). Non-B3 waste is optimized through recycling for various purposes. If the waste cannot be processed, it is handed over to a third party, namely the local Sanitation Department, for disposal at a final disposal site (TPA).

02

Limbah B3, dikelola secara menyeluruh mulai dari timbunan hingga pembuangan. Limbah B3 dipisahkan berdasarkan karakteristiknya dan disimpan pada tempat penyimpanan sementara (TPS Limbah B3). Secara periodik, limbah B3 yang sudah terkumpul diserahkan kepada pihak ketiga yang telah memiliki izin sesuai dengan jenis pekerjaannya untuk ditransportasikan atau diolah lebih lanjut.

B3 waste is managed comprehensively, from generation to disposal. B3 waste is segregated based on its characteristics and stored in a temporary storage facility (TPS Limbah B3). Periodically, the accumulated B3 waste is handed over to a licensed third party for transportation or further processing according to their specific expertise.

03

Perseroan mencatat dan melaporkan timbunan limbah B3 secara daring melalui aplikasi milik Kementerian Lingkungan Hidup dan Kehutanan, yaitu SPEED.

The Company records and reports the generation of B3 waste online through the SPEED application, a platform managed by the Ministry of Environment and Forestry.

04

Perseroan saat ini juga sedang mengembangkan proses daur ulang limbah kapur (kalsium hidroksida) yang dihasilkan oleh pabrik Acetylene menjadi bahan baku pembuatan bahan bangunan. Limbah ini dihasilkan oleh 5 (lima) pabrik dari total 60 (enam puluh) pabrik milik Perseroan.

Currently, the Company is also developing a recycling process for lime waste (calcium hydroxide) generated from Acetylene Plant operations, to be used as a raw material for building materials. This waste is produced by 5 (five) plants out of the Company's total 60 (sixty) plants.

Limbah Non-B3 Non-B3 Waste

[GRI 306-2, 306-3] [POJK F.13, F.14] [ESG E-05]

Tahun Year	2025	2024	2023
Jenis dan Sumber Limbah Waste Type and Source	Limbah padat, seperti kertas, ATK, plastik, botol plastik Solid waste such as papers, stationeries, plastics, and plastic bottles	Limbah padat, seperti kertas, ATK, plastik, botol plastik Solid waste such as papers, stationeries, plastics, and plastic bottles	Limbah padat, seperti kertas, ATK, plastik, botol plastik Solid waste such as papers, stationeries, plastics, and plastic bottles
Satuan Units	Kg	Kg	Kg
Total Limbah yang Dihasilkan Total Waste Generated	233.516	196.997	511.422



Tahun Year	2025	2024	2023
Mekanisme Pengolahan Limbah Waste Treatment Mechanism	Perseroan mengelola limbah padat dengan bekerja sama bersama Dinas Kebersihan. Selain itu, Perseroan telah menyediakan tempat sampah terpilah untuk sampah organik, non-organik, dan B3, baik di kantor Perseroan maupun di pabrik. The Company manages solid waste in collaboration with the Sanitation Agency. In addition the Company has provided bins that have been segregated for organic, non-organic and B3 waste, both at the Company's office and at the plants.	Perseroan mengelola limbah padat dengan bekerja sama bersama Dinas Kebersihan. Selain itu, Perseroan telah menyediakan tempat sampah terpilah untuk sampah organik, non-organik, dan B3, baik di kantor Perseroan maupun di pabrik. The Company manages solid waste in collaboration with the Sanitation Agency. In addition the Company has provided bins that have been segregated for organic, non-organic and B3 waste, both at the Company's office and at the plants.	Perseroan mengelola limbah padat bekerja sama dengan Dinas Kebersihan. Meskipun begitu, Perseroan telah menyediakan tempat sampah yang sudah terpilah untuk sampah organik, non-organik dan B3, baik di kantor Perseroan maupun di pabrik. The Company manages solid waste in collaboration with the Sanitation Agency. In addition the Company has provided bins that have been segregated for organic, non-organic and B3 waste, both at the Company's office and at the plants.
Total Limbah yang Dialihkan ke Tempat Pembuangan Akhir Tanpa Pengolahan Total Waste Diverted to Landfills without Treatment	233.516	196.830	511.422
Total Limbah Diolah untuk Digunakan Kembali Total Waste Processed for Reuse	-	-	-
Total Limbah yang Diolah untuk Didaur Ulang Total Waste Treated for Recycling	347	166,5	-
Target Pengurangan Limbah Waste Reduction Target	-	-	-
Upaya Pengurangan Limbah yang telah Dilakukan Waste Reduction Efforts	-	-	-



Limbah B3 B3 Waste

[GRI 306-2, 306-3] [POJK F.13, F.14] [ESG E-05]

Tahun Year	2025						
Jenis dan Sumber Limbah Waste Type and Source	Baterai Bekas dari Kendaraan dan Mesin Diesel Used Batteries from Vehicles and Diesel Engines	Oil/ Pelumas dari Kendaraan dan Mesin Produksi Oil Lubricants from Production Vehicles and Machinery	Kemasan Bekas B3 dari Aktivitas Produksi B3 Used Packaging from Production Activities	Limbah Elektronik dari Perawatan Peralatan Elektronik Electronic Waste from Electronic Equipment Maintenance	Filter Udara dari Produksi dan Kendaraan Operasional Air Filter from Production and Operational Vehicles	Limbah Carbide/ Residu Carbide Waste/ Residue	Majun Bekas dari Maintenance, Bengkel dan Operator Produksi Used Advanced from Maintenance, Workshop and Production Operator
Satuan Unit	Ton	Ton	Ton	Ton	Ton	Ton	Ton
Total Limbah yang Dihasilkan Total Waste Generated	0,67	8,63	2,92	0,35	53,75	5.558,62	0,99
Mekanisme Pengolahan Limbah Waste Treatment Mechanism	Dikelola dengan cara dikumpulkan di suatu tempat yang telah disediakan sebagai TPS sebelum diserahkan kepada pihak ketiga. Perseroan bekerja sama dengan pihak ketiga yang telah memiliki izin dan sertifikat dalam mengelola limbah B3. B3 waste is managed by collecting it in a place that has been provided as a Temporary Disposal Site (TPS) before being handed over to a third party. The Company cooperates with a third party that has a permit and certificate in managing B3 waste.						
Total Limbah yang Dialihkan ke Tempat Pembuangan Akhir Tanpa Pengolahan Total Waste Diverted to Landfills without Treatment	-	-	-	-	-	-	-
Total Limbah Diolah untuk Digunakan Kembali Total Waste Processed for Reuse	-	-	-	-	-	-	-
Total Limbah yang Diolah untuk Didaur Ulang Total Waste Treated for Recycling	0,67	8,63	2,92	0,35	53,75	5.558,62	0,99
Target Pengurangan Limbah Waste Reduction Target	-	-	-	-	-	-	-
Upaya Pengurangan Limbah yang Telah Dilakukan Waste Reduction Efforts that have been Made	-	-	-	-	-	-	-



Tahun Year	2024						
Jenis dan Sumber Limbah Waste Type and Source	Baterai Bekas dari Kendaraan dan Mesin Diesel Used Batteries from Vehicles and Diesel Engines	Oil/ Pelumas dari Kendaraan dan Mesin Produksi Oil Lubricants from Production Vehicles and Machinery	Kemasan Bekas B3 dari Aktivitas Produksi B3 Used Packaging from Production Activities	Limbah Elektronik dari Perawatan Peralatan Elektronik Electronic Waste from Electronic Equipment Maintenance	Filter Udara dari Produksi dan Kendaraan Operasional Air Filter from Production and Operational Vehicles	Limbah Carbide/ Residu Carbide Waste/ Residue	Majun Bekas dari Maintenance, Bengkel dan Operator Produksi Used Advanced from Maintenance, Workshop and Production Operator
Satuan Unit	Ton	Ton	Ton	Ton	Ton	Ton	Ton
Total Limbah yang Dihasilkan Total Waste Generated	3,16	580,63	3,02	0,24	44,41	3.740,26	0,80
Mekanisme Pengolahan Limbah Waste Treatment Mechanism	Dikelola dengan cara dikumpulkan di suatu tempat yang telah disediakan sebagai TPS sebelum diserahkan kepada pihak ketiga. Perseroan bekerja sama dengan pihak ketiga yang telah memiliki izin dan sertifikat dalam mengelola limbah B3. B3 waste is managed by collecting it in a place that has been provided as a Temporary Disposal Site (TPS) before being handed over to a third party. The Company cooperates with a third party that has a permit and certificate in managing B3 waste.						
Total Limbah yang Dialihkan ke Tempat Pembuangan Akhir Tanpa Pengolahan Total Waste Diverted to Landfills without Treatment	-	-	-	-	-	-	-
Total Limbah Diolah untuk Digunakan Kembali Total Waste Processed for Reuse	-	-	-	-	-	-	-
Total Limbah yang Diolah untuk Didaur Ulang Total Waste Treated for Recycling	3,16	580,63	3,02	0,24	44,41	3.740,26	0,80
Target Pengurangan Limbah Waste Reduction Target	-	-	-	-	-	-	-
Upaya Pengurangan Limbah yang Telah Dilakukan Waste Reduction Efforts that have been Made	-	-	-	-	-	-	-



Tahun Year	2023						
Jenis dan Sumber Limbah Waste Type and Source	Baterai Bekas dari Kendaraan dan Mesin Diesel Used Batteries from Vehicles and Diesel Engines	Oil/ Pelumas dari Kendaraan dan Mesin Produksi Oil Lubricants from Production Vehicles and Machinery	Kemasan Bekas B3 dari Aktivitas Produksi B3 Used Packaging from Production Activities	Limbah Elektronik dari Perawatan Peralatan Elektronik Electronic Waste from Electronic Equipment Maintenance	Filter Udara dari Produksi dan Kendaraan Operational Air Filter from Production and Operational Vehicles	Limbah Carbide/ Residu Carbide Waste/ Residue	Majun Bekas dari Maintenance, Bengkel dan Operator Produksi Used Advanced from Maintenance, Workshop and Production Operator
Satuan Unit	Ton	Ton	Ton	Ton	Ton	Ton	Ton
Total Limbah yang Dihasilkan Total Waste Generated	1,66	358,00	4,72	0,33	49,00	6.708,00	0,66
Mekanisme Pengolahan Limbah Waste Treatment Mechanism	Dikelola dengan cara dikumpulkan di suatu tempat yang telah disediakan sebagai TPS sebelum diserahkan kepada pihak ketiga. Perseroan bekerja sama dengan pihak ketiga yang telah memiliki izin dan sertifikat dalam mengelola limbah B3. B3 waste is managed by collecting it in a place that has been provided as a Temporary Disposal Site (TPS) before being handed over to a third party. The Company cooperates with a third party that has a permit and certificate in managing B3 waste.						
Total Limbah yang Dialihkan ke Tempat Pembuangan Akhir Tanpa Pengolahan Total Waste Diverted to Landfills without Treatment	-	-	-	-	-	-	-
Total Limbah Diolah untuk Digunakan Kembali Total Waste Processed for Reuse	-	-	-	-	-	-	-
Total Limbah yang Diolah untuk Didaur Ulang Total Waste Treated for Recycling	1,66	358,00	4,72	0,33	49,00	6.708,00	0,66
Target Pengurangan Limbah Waste Reduction Target	-	-	-	-	-	-	-
Upaya Pengurangan Limbah yang Telah Dilakukan Waste Reduction Efforts that have been Made	-	-	-	-	-	-	-



Tumpahan yang Terjadi

Spills

[POJK F.15]

Perseroan menerapkan pengendalian operasional dan prosedur penanganan limbah yang ketat untuk mencegah terjadinya tumpahan, baik limbah B3 maupun non-B3, di seluruh lokasi operasional. Pengendalian tersebut mencakup penerapan standar operasional prosedur, pelatihan bagi personil terkait, serta pemantauan rutin pada area penyimpanan dan penanganan limbah.

Sepanjang tahun 2025, tidak terdapat insiden tumpahan signifikan di seluruh fasilitas operasional Perseroan yang menimbulkan dampak terhadap lingkungan maupun masyarakat sekitar. Kondisi ini mencerminkan efektivitas sistem pengelolaan limbah dan pengendalian risiko lingkungan yang diterapkan secara konsisten di seluruh lini operasi.

The Company implements strict operational controls and waste handling procedures to prevent spills, both B3 and non-B3, across all operational locations. These controls include the implementation of standard operating procedures, training for relevant personnel, and routine monitoring of waste storage and handling areas.

Throughout 2025, there were no significant spill incidents across the Company's operational facilities that caused impacts on the environment or surrounding communities. This condition reflects the effectiveness of the waste management system and environmental risk control measures implemented consistently across all operational lines.

Penggunaan Energi

Energy Consumption

[GRI 3-3] [POJK F.7]

Energi merupakan salah satu input utama dalam kegiatan operasional Perseroan, khususnya dalam proses produksi gas industri dan medis yang padat energi serta aktivitas distribusi yang membutuhkan keandalan logistik. Oleh karena itu, pengelolaan energi dilakukan secara terukur dan bertanggung jawab untuk memastikan keberlanjutan operasional sekaligus menekan dampak lingkungan yang timbul dari konsumsi energi. Sumber energi yang digunakan oleh Perseroan meliputi:

1. Listrik dari Perusahaan Listrik Negara (PLN), digunakan untuk penerangan kantor *Head Office* di Surabaya dan Jakarta, fasilitas gudang, kegiatan *maintenance*, *utility*, serta proses produksi;
2. Bahan bakar minyak (BBM) dari PT Pertamina (Persero), dimanfaatkan untuk mendukung distribusi produk dan operasional alat berat di beberapa pabrik; serta
3. Energi terbarukan yang dihasilkan oleh Pembangkit Listrik Tenaga Surya (PLTS) berkapasitas 1,4 MWp di pabrik Bambe, Cikande, dan Batang.

Sejalan dengan komitmen terhadap efisiensi energi, Perseroan secara berkelanjutan menerapkan berbagai inisiatif untuk mengoptimalkan konsumsi energi di seluruh lini operasional. Langkah-langkah tersebut mencakup:

1. Mengganti lampu konvensional dengan lampu *light emitting diode* (LED) bersertifikasi Standar Nasional Indonesia (SNI), serta mengatur timer pada sistem *air conditioner* (AC) di Kantor Pusat agar hanya beroperasi hingga pukul 17.30 WIB.
2. Melakukan inovasi dalam proses produksi untuk mengurangi konsumsi energi.

Energy is one of the primary inputs in the Company's operational activities, particularly in the energy intensive production processes of industrial and medical gases as well as distribution activities that require reliable logistics. Therefore, energy management is carried out in a measured and responsible manner to ensure operational sustainability while minimizing environmental impacts arising from energy consumption. The energy sources used by the Company include:

1. Electricity from Perusahaan Listrik Negara (PLN), used for lighting at the Head Offices in Surabaya and Jakarta, warehouse facilities, maintenance activities, utilities, and production processes.
2. Fuel from PT Pertamina (Persero), utilized to support product distribution and the operation of heavy equipment at several plants.
3. Renewable energy generated by solar power plants (PLTS) with a capacity of 1.4 MWp located at the Bambe, Cikande, and Batang plants.

In line with its commitment to energy efficiency, the Company continuously implements various initiatives to optimize energy consumption across all operational lines. These initiatives include:

1. Replacing conventional lamps with light emitting diode (LED) lamps certified by the Indonesian National Standard (SNI), and setting timers for air conditioning (AC) systems at the Head Office to only operate until 17.30 WIB.
2. Innovating in the production process to reduce energy consumption.



3. Menggunakan teknologi telemetri pada tangki gas pelanggan untuk mengurangi frekuensi pengiriman dan konsumsi BBM.
4. Bekerja sama dengan PT Samudera Biru International untuk mengembangkan kapasitas PLTS sebagai bagian dari transisi menuju energi bersih.
5. Mengimbau karyawan untuk mematikan listrik yang tidak digunakan melalui pemasangan spanduk dan kampanye hemat energi.
6. Penerapan digitalisasi proses bisnis untuk mengoptimalkan efisiensi operasional, memperkuat pengelolaan aset, serta meningkatkan akurasi pemantauan energi dan kinerja keberlanjutan Perseroan.

Informasi kuantitatif mengenai konsumsi energi, intensitas energi, serta efisiensi energi Perseroan disajikan dalam tabel berikut:

[GRI 302-1, 302-3, 302-4] [POJK F.6] [ESG E-03]

3. Utilizing telemetry technology on customer gas tanks to reduce delivery frequency and fuel consumption.
4. Collaborating with PT Samudera Biru International to develop PLTS capacity as part of the transition toward clean energy.
5. Encouraging employees to turn off unused electricity by posting banners and energy saving campaigns.
6. Implementing business process digitalization to optimize operational efficiency, strengthen asset management, and enhance the accuracy of energy monitoring and the Company's sustainability performance.

Quantitative information regarding the Company's energy consumption, energy intensity, and energy efficiency is presented in the following table: [GRI 302-1, 302-3, 302-4] [POJK F.6] [ESG E-03]

Uraian Description	Satuan Unit	2025	2024	2023
ENERGI TAK TERBARUKAN NON-RENEWABLE ENERGY				
Listrik dari PLN Electricity from PLN	kWh	571.226.878	554.833.369	573.917.131
	GJ	2.056.415	1.997.399	2.066.100
Bahan Bakar Minyak (Solar) Petroleum Fuel (Diesel)	Liter	4.626.785	4.247.957	4.129.600
	GJ	159.161	146.130	142.058
Total Energi Tak Terbarukan Total Non-Renewable Energy	GJ	2.215.577	2.143.528	2.208.158
ENERGI TERBARUKAN RENEWABLE ENERGY				
Tenaga Surya Solar Energy	kWh	1.558.722	780.688	639.224
	GJ	5.611	2.810	2.301
Total Energi Total Energy	GJ	2.221.188	2.146.339	2.210.459
Total Produksi Gas Total Gas Production	m ³	729.238.199	652.135.572	654.189.091
Intensitas Energi Energy Intensity	GJ/m ³	0,003046	0,003291	0,003379
Efisiensi Energi Energy Efficiency	GJ/m ³	0,000245	0,000088	(0,000028)

Pada tahun 2025, konsumsi listrik tercatat meningkat sebesar 16.394 MWh seiring dengan penambahan 3 (tiga) pabrik yang meningkatkan kapasitas produksi Perseroan. Meskipun demikian, Perseroan tetap menerapkan langkah-langkah efisiensi energi dengan melakukan pememajaan fasilitas dan peralatan produksi guna mengoptimalkan penggunaan listrik pada kegiatan operasional Perseroan.

Sejalan dengan hal tersebut, intensitas energi Perseroan pada tahun 2025 tercatat sebesar 0,003046 GJ/m³, membaik dibandingkan tahun sebelumnya yang tercatat sebesar 0,003291 GJ/m³. Perbaikan intensitas energi ini mencerminkan peningkatan efisiensi pemanfaatan energi per unit produksi, sekaligus menunjukkan upaya Perseroan dalam menekan jejak energi tanpa mengurangi keandalan operasional.

In 2025, electricity consumption increased by 16,394 MWh following the addition of 3 (three) new plants that expanded the Company's production capacity. Nevertheless, the Company continued to implement energy efficiency measures by modernizing facilities and production equipment to optimize electricity use in operational activities.

On the other side, the Company's energy intensity in 2025 was recorded at 0.003046 GJ/m³, improving from 0.003291 GJ/m³ in the previous year. This improvement reflects higher efficiency in energy utilization per unit of production, while also demonstrating the Company's efforts to reduce its energy footprint without compromising operational reliability.



Di sisi lain, Perseroan terus mendorong pemanfaatan PLTS di pabrik Bambe, Batang, dan Cikande sebagai bagian dari langkah awal transisi menuju energi bersih. Meskipun kontribusi PLTS terhadap total kebutuhan listrik pabrik masih relatif terbatas, pemanfaatannya telah mendukung kebutuhan operasional seperti penerangan dan sebagian proses produksi. Inisiatif ini menjadi fondasi penting bagi pengembangan pemanfaatan energi terbarukan yang lebih luas di masa mendatang, sejalan dengan strategi efisiensi energi dan pengurangan emisi Perseroan.

At the same time, the Company continues to promote the utilization of PLTS at the Bambe, Batang, and Cikande plants as an initial step toward the transition to clean energy. Although the contribution of PLTS to the plants' total electricity demand remains relatively limited, its use has supported operational needs such as lighting and part of the production process. This initiative provides an important foundation for expanding the use of renewable energy in the future, in line with the Company's energy efficiency and emissions reduction strategy.

Pengelolaan Emisi

Emissions Management

[GRI 3-3] [POJK F.12]

Pengelolaan emisi gas rumah kaca (GRK) merupakan salah satu fokus utama Perseroan dalam mengendalikan dampak lingkungan dari kegiatan operasional yang bergantung pada keandalan fasilitas produksi serta distribusi. Pendekatan pengelolaan emisi dilakukan secara terukur dan bertahap, sejalan dengan karakteristik kegiatan usaha serta ketersediaan data yang andal.

Greenhouse gas (GHG) emissions management is one of the Company's key priorities in controlling the environmental impacts of operational activities that depend on the reliability of production facilities and distribution systems. The emissions management approach is implemented in a measured and gradual manner, aligned with the characteristics of the Company's business activities and the availability of reliable data.

Emisi GRK yang dihasilkan Perseroan berasal dari dua sumber utama, yaitu:

1. Cakupan 1, yaitu emisi langsung yang berasal dari penggunaan bahan bakar minyak (BBM) jenis solar untuk distribusi produk dan pengoperasian alat berat di pabrik, serta penggunaan refrigeran di area operasional.
2. Cakupan 2, yaitu emisi tidak langsung yang berasal dari konsumsi listrik yang dipasok oleh PLN.

The Company's GHG emissions originate from two main sources:

1. Scope 1, which includes direct emissions from the use of diesel fuel for product distribution and the operation of heavy equipment at plant facilities, as well as the use of refrigerants in operational areas.
2. Scope 2, which includes indirect emissions resulting from electricity consumption supplied by PLN.

Perseroan telah menetapkan metodologi penghitungan emisi GRK dengan mengacu pada *GHG Protocol* sebagai standar yang diakui secara internasional dalam pelaporan emisi. Pendekatan penghitungan disesuaikan dengan karakteristik masing-masing sumber emisi serta ketersediaan data operasional yang relevan. Perhitungan emisi dilakukan untuk periode satu tahun buku agar selaras dengan pelaporan operasional dan keuangan Perseroan.

The Company has established a methodology for calculating GHG emissions based on the GHG Protocol, an internationally recognized standard for emissions reporting. The calculation approach is adjusted according to the characteristics of each emission source and the availability of relevant operational data. Emissions calculations are conducted for a one year reporting period to align with the Company's operational and financial reporting.

Emisi Cakupan 1 dihitung menggunakan *activity-based methodology*, yaitu pendekatan yang menghitung emisi berdasarkan data aktivitas yang secara langsung menghasilkan emisi, seperti konsumsi bahan bakar pada kendaraan operasional serta penggunaan bahan bakar pada peralatan produksi. Data aktivitas tersebut kemudian dikalikan dengan faktor emisi yang relevan untuk memperoleh total emisi dalam satuan ton CO₂-eq. Faktor emisi yang digunakan mengacu pada referensi internasional seperti *IPCC Guidelines* maupun pedoman nasional yang berlaku.

Scope 1 emissions are calculated using an activity-based methodology, which determines emissions based on activity data that directly generates emissions, such as fuel consumption in operational vehicles and fuel use in production equipment. The activity data is then multiplied by relevant emission factors to determine total emissions in ton CO₂-eq units. The emission factors used refer to international references such as the IPCC Guidelines as well as applicable national guidelines.

Emisi Cakupan 2 dihitung menggunakan *location-based methodology*, yaitu pendekatan yang menghitung emisi tidak langsung dari konsumsi listrik dengan mengalikan total penggunaan listrik yang bersumber dari jaringan listrik nasional dengan faktor emisi *grid* listrik Indonesia. Data konsumsi listrik dari seluruh fasilitas

Scope 2 emissions are calculated using a location-based methodology, which determines indirect emissions from electricity consumption by multiplying total electricity use from the national grid with the emission factor of Indonesia's electricity grid. Electricity consumption data from all operational facilities is multiplied by the



operasional Perseroan dikalikan dengan faktor emisi yang relevan untuk memperoleh total emisi dalam satuan CO₂-eq. Faktor emisi yang digunakan mengacu pada Keputusan Menteri Energi dan Sumber Daya Mineral No. 163.K/HK.02/MEM.S/2021 yang mencerminkan bauran energi nasional.

Selain total emisi, Perseroan juga menghitung intensitas emisi GRK untuk mendapatkan gambaran mengenai tingkat emisi yang dihasilkan terhadap volume produksi. Intensitas emisi dihitung dengan membagi total emisi GRK dalam satuan ton CO₂-eq dengan total produksi gas dalam meter kubik (m³) pada periode pelaporan.

Melalui pendekatan tersebut, Perseroan dapat memantau perkembangan efisiensi emisi secara lebih terukur dari waktu ke waktu. Hasil pengukuran menjadi dasar bagi Perseroan dalam mengevaluasi kinerja pengelolaan emisi serta mengidentifikasi peluang peningkatan pengelolaan lingkungan di masa mendatang.

relevant emission factor to determine total emissions in CO₂e units. The emission factor used refers to the Decree of the Minister of Energy and Mineral Resources No. 163.K/HK.02/MEM.S/2021, which reflects the national energy mix.

In addition to total emissions, the Company also calculates GHG emissions intensity to provide an overview of emission levels relative to production volume. Emissions intensity is calculated by dividing total GHG emissions in tons of CO₂-eq by total gas production in cubic meters (m³) during the reporting period.

Through this approach, the Company is able to monitor the progress of emissions efficiency in a more measurable manner over time. The measurement results serve as a basis for the Company to evaluate emissions management performance and identify opportunities to further improve environmental management in the future.

Emisi yang Dihasilkan

Emissions Generated

Informasi kuantitatif mengenai emisi GRK Perseroan, termasuk total emisi dan intensitas emisi, disajikan dalam tabel berikut:

[GRI 305-1, 305-2, 305-4, 305-5] [POJK F.III] [ESG E-01 & E-02]

Quantitative information regarding the Company's GHG emissions, including total emissions and emissions intensity, is presented below:

[GRI 305-1, 305-2, 305-4, 305-5] [POJK F.III] [ESG E-01 & E-02]

Uraian Description	Satuan Unit	2025	2024	2023
Emisi GRK Cakupan 1 Scope 1 GHG Emission	Ton CO ₂ -eq	14.552	16.584	15.577
Penambahan (Pengurangan) Emisi GRK Cakupan 1 Addition (Reduction) Scope 1 GHG Emission		(2.032)	1.007	(2.131)
Emisi GRK Cakupan 2 Scope 2 GHG Emission		460.236	447.965	463.484
Penambahan (Pengurangan) Emisi GRK Cakupan 2 Addition (Reduction) Scope 2 GHG Emission		12.271	(15.519)	21.748
Total Emisi GRK Total GHG Emission		474.788	464.549	479.061
Total Penambahan (Pengurangan) Emisi GRK Total Addition (Reduction) GHG Emission		10.239	(14.512)	19.617
Penyerapan Emisi GRK Absorption of GHG Emission		-	-	-
Total Produksi Gas Total Gas Production	m ³	729.238.199	652.135.572	654.189.091
Intensitas Emisi GRK Cakupan 1 Scope 1 GHG Emission Intensity	Ton CO ₂ -eq/m ³	0,0000200	0,0000254	0,0000238
Intensitas Emisi GRK Cakupan 2 Scope 2 GHG Emission Intensity		0,0006311	0,0006869	0,0007085
Total Intensitas Emisi Total Emission Intensity		0,0006511	0,0007124	0,0007323



Total emisi GRK Perseroan pada tahun 2025 tercatat sebesar 474.788 ton CO₂-eq, meningkat dari 464.549 ton CO₂-eq pada tahun sebelumnya. Peningkatan tersebut terutama dipengaruhi oleh penambahan tiga pabrik baru yang turut mendorong peningkatan konsumsi listrik dalam proses operasional.

Secara lebih spesifik, emisi cakupan 1 tercatat sebesar 14.552 Ton CO₂-eq dan cakupan 2 tercatat sebesar 460.236 Ton CO₂-eq. Sementara itu, intensitas emisi GRK pada tahun 2025 tercatat sebesar 0.0006511 Ton CO₂-eq/m³, menunjukkan penurunan sebesar 8,60% dibandingkan tahun sebelumnya yang tercatat 0.0007124. Hal ini sejalan dengan tujuan Perseroan dalam senantiasa meningkatkan efisiensi energi, memperluas penggunaan sumber energi yang lebih ramah lingkungan, serta mendukung target dekarbonisasi nasional.

Sebagai bagian dari upaya pengendalian emisi GRK yang terintegrasi dengan pengelolaan energi dan operasional, Perseroan secara bertahap mengimplementasikan berbagai langkah strategis yang difokuskan pada peningkatan efisiensi, pengurangan intensitas emisi, serta pemanfaatan teknologi dan praktik yang lebih ramah lingkungan. Inisiatif-inisiatif ini dirancang untuk memberikan dampak nyata terhadap penurunan emisi sekaligus menjaga keandalan operasional dan kesinambungan usaha Perseroan.

Langkah-langkah strategis yang telah dan sedang diimplementasikan oleh Perseroan meliputi:

1. Penerapan Konsep *Green Factory* melalui penghijauan lahan yang tidak terbangun di pabrik dengan menanam tanaman untuk mengurangi polusi udara dan menciptakan lingkungan yang rindang dan asri.
2. Pemanfaatan teknologi pemisahan dan penangkapan karbon (*Carbon Capture and Utilization/CCU*) dengan memanfaatkan gas karbon dioksida (CO₂) sebagai substitusi asam sulfat dalam proses netralisasi air limbah. Pendekatan ini tidak hanya mengurangi emisi gas rumah kaca, tetapi juga menghadirkan solusi ramah lingkungan dalam pengelolaan limbah industri, sekaligus mendukung efisiensi operasional dan kontribusi terhadap praktik keberlanjutan.
3. Transisi Energi Bersih dengan mengganti bahan bakar solar secara bertahap dengan bahan bakar dextlite yang lebih ramah lingkungan.
4. Pengelolaan Konsumsi Listrik
 - a. Membatasi waktu penggunaan listrik di kantor *Head Office* dan penerangan jalan umum; serta
 - b. Operasional listrik di kantor hanya menyala selama 9 jam pada hari kerja dan mati 24 jam di hari libur.
5. Efisiensi Distribusi Produk
 - a. Mengimplementasikan *Transportation Management System* untuk *Schedule and Route Optimization*; serta
 - b. Menggunakan truk distribusi dengan mesin berstandar Euro 4, yang memiliki tingkat emisi lebih rendah.
6. Penerapan Proyek *Enhance Oil Recovery* (EOR)
 - a. Menjajaki penerapan teknologi EOR bersama PT Pertamina EP di fasilitas CO₂ removal di Subang dan Cilamaya.

The Company's total GHG emissions in 2025 amounted to 474,788 tons CO₂-eq, increasing from 464,549 tons CO₂-eq in the previous year. This increase was primarily driven by the addition of three new plants, which contributed to higher electricity consumption in operational processes.

More specifically, Scope 1 emissions amounted to 14,552 tons CO₂-eq, while Scope 2 emissions reached 460,236 tons CO₂-eq. Meanwhile, GHG emissions intensity in 2025 was recorded at 0.0006511 tons CO₂-eq/m³, representing a decrease of 8.60% compared with 0.0007124 tons CO₂-eq/m³ in the previous year. This improvement aligns with the Company's objective to continuously enhance energy efficiency, expand the use of more environmentally friendly energy sources, and support national decarbonization targets.

As part of efforts to control GHG emissions in an integrated manner with energy and operational management, the Company is gradually implementing various strategic initiatives focused on improving efficiency, reducing emissions intensity, and utilizing more environmentally responsible technologies and practices. These initiatives are designed to deliver measurable emission reductions while maintaining operational reliability and business continuity.

The strategic initiatives which has been and being implemented include:

1. Implementation of the *Green Factory* concept through greening of undeveloped land within plant areas by planting vegetation to reduce air pollution and create a greener environment.
2. Utilization of Carbon Capture and Utilization (CCU) technology by using carbon dioxide (CO₂) gas as a substitute for sulfuric acid in the wastewater neutralization process. This approach reduces greenhouse gas emissions while providing an environmentally responsible solution in industrial waste management and supporting operational efficiency and sustainability practices.
3. Clean energy transition through the gradual replacement of diesel fuel with the more environmentally friendly dextlite fuel.
4. Electricity consumption management
 - a. Limiting electricity usage at the Head Office and public street lighting areas; and
 - b. Office electricity operations are limited to 9 hours during working days and remain turned off for 24 hours on holidays.
5. Product distribution efficiency
 - a. Implementation of a *Transportation Management System* for schedule and route optimization; and
 - b. Utilization of distribution trucks equipped with Euro 4 standard engines, which have lower emission levels.
6. Implementation of the *Enhance Oil Recovery* (EOR) project
 - a. Exploring the implementation of EOR technology in collaboration with PT Pertamina EP at CO₂ removal facilities in Subang and Cilamaya;



b. Gas CO₂ dari proses separasi ditangkap menggunakan sistem absorpsi berbasis *methyl diethanolamine* (MDEA), menurunkan kandungan CO₂ hingga kurang dari 5% untuk diolah menjadi produk bernilai ekonomis bagi industri.

7. Upaya peningkatan efisiensi operasional dilakukan melalui peremajaan fasilitas pabrik sebagai langkah optimalisasi konsumsi energi.

8. Efisiensi penggunaan sumber daya air ditingkatkan melalui pemanfaatan ulang air kondensat di 6 (enam) pabrik guna mengurangi konsumsi air bersih.

Dengan langkah-langkah tersebut, Perseroan terus berkomitmen untuk mengurangi dampak lingkungan, mendukung keberlanjutan operasional, dan memberikan kontribusi positif bagi pelestarian lingkungan.

b. CO₂ gas from the separation process is captured using an absorption system based on methyl diethanolamine (MDEA), reducing CO₂ content to below 5% and enabling it to be processed into economically valuable products for industrial use.

7. Efforts to improve operational efficiency through the modernization of plant facilities as part of optimizing energy consumption.

8. Improvement of water resource efficiency through the reuse of condensate water at 5 (five) plants to reduce clean water consumption.

Through these initiatives, the Company remains committed to reducing environmental impacts, supporting operational sustainability, and contributing positively to environmental preservation.

Komitmen Terhadap Net Zero Emission

Commitment to Net Zero Emissions

[ESG E-06, E-07]

Perseroan menegaskan komitmennya untuk berperan aktif dalam pengendalian perubahan iklim melalui target pencapaian *Net Zero Emission* pada tahun 2060, sejalan dengan arah kebijakan nasional dan perkembangan praktik global. *Net Zero* dipahami sebagai kondisi di mana emisi gas rumah kaca yang dihasilkan dari kegiatan operasional diseimbangkan dengan upaya penurunan, penyerapan, atau eliminasi emisi, sehingga tidak terjadi peningkatan emisi ke atmosfer.

Sebagai bagian dari implementasi ESG Strategy 2030, Perseroan menempatkan pengelolaan energi dan pengurangan emisi sebagai salah satu prioritas utama dalam mendukung proses dekarbonisasi operasional. Pada tahun 2025, Perseroan mencatat penurunan intensitas energi yang mencerminkan peningkatan efisiensi penggunaan energi di berbagai fasilitas operasional. Selain itu, Perseroan juga terus memperluas pemanfaatan energi terbarukan melalui pengembangan instalasi PLTS serta berbagai inisiatif pengadaan energi yang lebih berkelanjutan.

Upaya tersebut dilakukan secara sejalan dengan komitmen Perseroan untuk menurunkan emisi GRK secara bertahap melalui peningkatan efisiensi operasional, pemanfaatan energi yang lebih ramah lingkungan, serta penguatan pengelolaan infrastruktur produksi dan distribusi. Berbagai inisiatif tersebut dirancang untuk mendukung pencapaian target pengurangan emisi yang selaras dengan strategi keberlanjutan Perseroan.

Untuk mendukung komitmen tersebut, Perseroan telah menyusun *Decarbonization Roadmap* yang menjadi kerangka jangka panjang dalam pengelolaan dan penurunan emisi. *Roadmap* ini difokuskan pada pengurangan emisi Cakupan 1 yang berasal dari penggunaan bahan bakar fosil dan aktivitas operasional langsung, serta Cakupan 2 yang berasal dari konsumsi listrik dalam kegiatan usaha. *Roadmap* dirancang secara bertahap dengan mempertimbangkan karakteristik operasional Perseroan yang padat energi, kesiapan teknologi, serta keberlanjutan keandalan pasokan dan layanan.

The Company affirms its commitment to actively contribute to climate change mitigation through the target of achieving *Net Zero Emissions* by 2060, in line with national policy directions and evolving global practices. *Net Zero* is defined as a condition where greenhouse gas emissions generated from operational activities are balanced through emission reduction, removal, or elimination efforts, ensuring that there is no additional emissions released into the atmosphere.

As part of the implementation of the ESG Strategy 2030, the Company places energy management and emissions reduction as key priorities in supporting the decarbonization of its operations. In 2025, the Company recorded a reduction in energy intensity, reflecting improved efficiency in energy use across various operational facilities. In addition, the Company continues to expand the utilization of renewable energy through the development of PLTS installations as well as various initiatives related to more sustainable energy procurement.

These efforts are aligned with the Company's commitment to gradually reduce GHG emissions through improved operational efficiency, the use of more environmentally friendly energy sources, and strengthened management of production and distribution infrastructure. These initiatives are designed to support the achievement of emissions reduction targets aligned with the Company's sustainability strategy.

To support this commitment, the Company has developed a *Decarbonization Roadmap* that serves as a long-term framework for emissions management and reduction. The roadmap focuses on reducing Scope 1 emissions originating from fossil fuel consumption and direct operational activities, as well as Scope 2 emissions arising from electricity consumption in business operations. The roadmap is designed in phases, taking into account the Company's energy intensive operational characteristics, technological readiness, and the need to maintain supply reliability and service continuity.



Roadmap Dekarbonisasi

Decarbonization Roadmap

Sepanjang tahun 2025, Perseroan telah memulai dan melanjutkan sejumlah inisiatif kunci sebagai tahap awal implementasi Roadmap Dekarbonisasi, dengan fokus pada penguatan efisiensi operasional, pengendalian konsumsi energi, serta penurunan intensitas emisi secara terukur. Roadmap yang telah ditetapkan adalah sebagai berikut:

Throughout 2025, the Company initiated and continued several key initiatives as the initial phase implementation of its Decarbonization Roadmap, focusing on strengthening operational efficiency, controlling energy consumption, and achieving measurable reductions in emissions intensity. The established roadmap is as follows:

Pengurangan Emisi Cakupan 1

Scope 1 Emission Reductions

Target Roadmap | Roadmap Target

Transisi Armada Kendaraan

Perseroan akan mulai mengimplementasikan strategi *green mobility* melalui pengurangan ukuran armada, optimasi rute, serta penggantian kendaraan berbahan bakar fosil dengan kendaraan listrik (EV).

Vehicle Fleet Transition

The Company will begin implementing a green mobility strategy by downsizing its fleet, optimizing routes, and replacing fossil-fueled vehicles with electric vehicles (EVs).

Penggunaan Bahan Bakar Rendah Emisi

Penggantian bahan bakar diesel pada generator dengan biodiesel B40 sebagai alternatif yang lebih ramah lingkungan.

Use of Low Emission Fuel

Replacing diesel fuel in generators with B40 biodiesel as a more environmentally friendly alternative.

Audit Efisiensi dan Kebocoran

Dilakukan audit terhadap mesin produksi untuk mengidentifikasi titik-titik boros energi dan potensi kebocoran.

Efficiency and Leakage Audits

Production machinery will be audited to identify energy inefficiencies and potential leaks.

Manajemen Refrigeran

Audit infrastruktur pendingin serta studi kelayakan penggantian refrigeran berpotensi pemanasan global tinggi (*high-GWP*) dengan alternatif yang lebih rendah.

Refrigerant Management

Cooling infrastructure will be audited, and a feasibility study will be conducted to replace high-global-warming-potential (high-GWP) refrigerants with lower impact alternatives

Pengurangan Emisi Cakupan 2

Scope 2 Emission Reductions

Peningkatan Efisiensi Energi

Audit menyeluruh terhadap penggunaan energi di seluruh fasilitas operasional, termasuk pabrik dan stasiun pengisian. Perseroan juga akan mengganti pencahayaan dengan lampu LED dan mengadopsi *variable frequency drives* (VFD) pada pompa dan motor untuk meningkatkan efisiensi.

Energy Efficiency Improvements

A comprehensive audit on energy consumption will be conducted across operational facilities, including plants and refilling stations. The Company will also replace lighting with LED bulbs and adopt variable frequency drives (VFDs) for pumps and motors to improve efficiency.

Pemanfaatan Energi Terbarukan

Pemasangan panel surya (*solar PV*) akan diperluas di lokasi-lokasi yang memungkinkan untuk memaksimalkan penggunaan energi terbarukan secara langsung.

Renewable Energy Consumption

Solar panel (*solar PV*) installations will be expanded in suitable locations to maximize direct use of renewable energy.



Pemakaian Air Water Use

[POJK F.8]

Air merupakan sumber daya penting dalam mendukung operasional Perseroan, khususnya untuk kebutuhan perkantoran dan sistem pendinginan pada fasilitas produksi gas. Seluruh kebutuhan air bersih Perseroan dipasok dari pihak ketiga, yaitu Perusahaan Daerah Air Minum (PDAM), sehingga keberlanjutan pasokan air dan efisiensi penggunaannya menjadi aspek yang dikelola secara bertanggung jawab dalam operasional sehari-hari. Seluruh fasilitas Perseroan tidak beroperasi di wilayah dengan tingkat kelangkaan air tinggi (*water-stressed areas*).

Untuk memastikan penggunaan air dilakukan secara bertanggung jawab dan mengurangi potensi risiko kelangkaan air, Perseroan menerapkan pendekatan pengelolaan air yang berfokus pada efisiensi, pengendalian kehilangan air, serta peningkatan kesadaran internal. Langkah-langkah yang diterapkan mencakup:

1. Mendaur ulang air untuk digunakan kembali dalam sistem pendinginan pabrik gas;
2. Menggunakan kran otomatis untuk meminimalkan pemborosan air;
3. Mengganti pipa air yang bocor secara cepat untuk menghindari kehilangan air;
4. Menggunakan *flow meter* untuk memantau dan mengevaluasi konsumsi air secara bulanan; serta
5. Mengadakan kampanye hemat air melalui pemasangan brosur di area penggunaan air seperti kamar mandi;

Informasi kuantitatif mengenai penggunaan air Perseroan selama tiga tahun terakhir disajikan dalam tabel berikut:

[GRI 303-5] [ESG E-04]

Water is an important resource in supporting the Company's operations, particularly for office needs and cooling systems in gas production facilities. All of the Company's clean water requirements are supplied by third parties, namely the Regional Water Supply Company (PDAM). Therefore, the sustainability of water supply and the efficiency of its use are managed responsibly in daily operations. None of the Company's facilities operate in areas categorized as water stressed regions.

To ensure responsible water use and reduce potential risks related to water scarcity, the Company implements a water management approach focused on efficiency, water loss control, and internal awareness. The measures implemented include:

1. Recycling water for reuse in the cooling systems of gas plants;
2. Using automatic faucets to minimize water waste;
3. Replacing leaking water pipes as soon as possible to prevent water loss.
4. Using flow meters to monitor and evaluate monthly water usage; and
5. Conducting water saving campaigns by posting brochures in water use areas such as in bathrooms.

Quantitative information regarding the Company's water use in consecutive three years is presented in the following table:

[GRI 303-5] [ESG E-04]

Uraian Description	Satuan Unit	2025	2024*	2023*
Air dari PDAM PDAM Water	Megaliter	1,219	1,189	1,276
Total Produksi Gas Total Gas Production	m ³	729.238.199	652.135.572	654.189.091
Intensitas Penggunaan Air Water Use Intensity	Megaliter/m3	0.000001672	0.000001823	0.000001950

*Disajikan kembali karena perubahan cakupan perhitungan

*Restated due to changes in the calculation scope



Pengelolaan Air Limbah

Wastewater Treatment

[GRI 303-4] [POJK F.8]

Pemanfaatan air dalam kegiatan operasional Perseroan menghasilkan air limbah yang perlu dikelola secara bertanggung jawab untuk mencegah potensi dampak negatif terhadap kualitas lingkungan, khususnya badan air di sekitar wilayah operasional. Sumber utama air limbah Perseroan berasal dari aktivitas produksi serta kegiatan domestik di area perkantoran dan fasilitas operasional.

Untuk memastikan pengelolaan dilakukan sesuai dengan ketentuan yang berlaku, Perseroan mengoperasikan Instalasi Pengolahan Air Limbah (IPAL) dengan kapasitas rata-rata pembuangan sebesar 728 m³ per hari. Seluruh air limbah yang dihasilkan diolah terlebih dahulu melalui IPAL sebelum dialirkan ke sistem drainase atau badan air penerima.

Pengendalian kualitas air limbah dilakukan melalui pemantauan rutin yang dilaksanakan secara berkala, termasuk pengujian parameter kualitas air sesuai dengan baku mutu yang ditetapkan dalam peraturan lingkungan hidup. Pemantauan ini dilakukan setiap bulan dan menjadi dasar bagi Perseroan untuk memastikan kepatuhan terhadap standar pembuangan air limbah serta mengidentifikasi kebutuhan perbaikan dalam sistem pengolahan yang ada.

The use of water in the Company's operational activities generates wastewater that must be treated responsibly to prevent potential negative impacts on environmental quality, particularly on water bodies surrounding operational areas. The main source of this wastewater comes from production and domestic activities within office areas and operational facilities.

To ensure that wastewater treatment complies with applicable regulations, the Company operates a Wastewater Treatment Plant (IPAL) with an average discharge capacity of 728 m³ per day. All wastewater generated is treated through the IPAL before being discharged into the drainage system or receiving water bodies.

Wastewater quality control is carried out through routine monitoring conducted on a regular basis, including testing water quality parameters in accordance with standards stipulated in environmental regulations. This monitoring is conducted monthly and serves as the basis for ensuring compliance with wastewater discharge standards while identifying opportunities for improvement in the existing treatment system.

Upaya Pengelolaan Air Limbah Wastewater Treatment Measures

Memastikan kualitas air limbah sesuai dengan standar yang diatur dalam Peraturan Lingkungan Hidup No. 5 Tahun 2014.
Ensuring wastewater quality complies with the standards set in Environmental Regulation No. 5 of 2014.



Melaksanakan pemantauan kualitas dan debit air buangan secara harian, bulanan, hingga enam bulanan melalui laboratorium lingkungan terakreditasi, serta melaporkan hasilnya kepada pihak internal terkait.
Conducting daily, monthly, and semi-annual monitoring of wastewater quality and discharge volume through an accredited environmental laboratory and reporting the results to relevant internal parties.



Membersihkan saluran air buangan dan membuat kolam pemeliharaan ikan di beberapa lokasi sebagai indikator biomonitoring.
Cleaning wastewater channels and establishing fish maintenance ponds at several locations as a biomonitoring indicator.





Berikut pembuangan air limbah Perseroan yang disajikan berdasarkan klasifikasi kualitas dan tujuan pembuangan, serta jenisnya: [\[GRI 303-4\]](#)

The Company's wastewater disposal data is presented below based on quality classification, disposal purpose, and type: [\[GRI 303-4\]](#)

Uraian Description	Satuan Unit	2025	2024*	2023*
Total Pembuangan Air Berdasarkan Kualitas dan Tujuan Pembuangan Total Water Disposal by Disposal Quality and Purpose	Megaliter	268,30	306,17	325,44
Ke Air Permukaan To Surface Water		268,30	306,17	325,44
Ke Air Tanah To Groundwater		-	-	-
Ke Air Laut To Sea Water		-	-	-
Total Pembuangan Air Berdasarkan Jenis Total Water Disposal by Type	Megaliter	268,30	306,17	325,44
Air Laut To Sea Water		-	-	-
Air Tawar Fresh Water		268,30	306,17	325,44

*Disajikan kembali karena perubahan cakupan perhitungan

*Restated due to changes in the calculation scope

Keanekaragaman Hayati

Biodiversity

[\[POJK F.9, F.10\]](#)

Perseroan memandang perlindungan keanekaragaman hayati sebagai bagian dari pengelolaan risiko lingkungan yang melekat pada kegiatan operasional. Meskipun aktivitas usaha Perseroan tidak secara langsung bergantung pada eksploitasi sumber daya hayati, keberlangsungan ekosistem tetap menjadi faktor penting dalam menjaga kualitas lingkungan, stabilitas sosial, serta keberterimaan operasional di wilayah tempat Perseroan beroperasi. [\[GRI 3-3\]](#)

Sebagai langkah mitigasi risiko terhadap keanekaragaman hayati, seluruh fasilitas produksi Perseroan berlokasi di kawasan industri yang telah dikembangkan dan tidak berada di dalam maupun berdekatan dengan kawasan konservasi atau habitat alami yang dilindungi. Penempatan lokasi operasional tersebut dirancang untuk meminimalkan potensi gangguan terhadap ekosistem alami serta menghindari dampak terhadap spesies yang dilindungi. Dengan pendekatan ini, Perseroan memastikan bahwa kegiatan operasional dijalankan dalam koridor kepatuhan terhadap ketentuan lingkungan hidup yang berlaku. [\[GRI 304-1, 304-2\]](#) [\[POJK F.9\]](#)

Selain aspek lokasi, Perseroan juga mengelola potensi dampak terhadap keanekaragaman hayati melalui praktik operasional yang mendukung pengurangan tekanan lingkungan. Distribusi produk gas dilakukan menggunakan tanker dan tabung yang dapat digunakan kembali, dengan penerapan standar keselamatan dan lingkungan yang ketat untuk mencegah kebocoran, tumpahan, atau insiden lain yang berpotensi mencemari lingkungan di sekitar wilayah operasional.

The Company considers biodiversity protection as part of environmental risk management inherent in its operational activities. Although the Company's business activities do not directly depend on the exploitation of biological resources, the sustainability of ecosystems remains an important factor in maintaining environmental quality, social stability, and operational acceptance in the areas where the Company operates. [\[GRI 3-3\]](#)

As a mitigation measure for biodiversity related risks, all of the Company's production facilities are located within developed industrial zones and are not situated within or adjacent to protected conservation areas or natural habitats. The placement of these operational locations is designed to minimize potential disturbances to natural ecosystems and to avoid impacts on protected species. Through this approach, the Company ensures that operational activities are conducted in compliance with applicable environmental regulations. [\[GRI 304-1, 304-2\]](#) [\[POJK F.9\]](#)

In addition to site selection, the Company also manages potential impacts on biodiversity through operational practices that support the reduction of environmental pressure. Gas product distribution is carried out using reusable tankers and cylinders, with the implementation of strict safety and environmental standards to prevent leaks, spills, or other incidents that may potentially contaminate the surrounding environment.



Di luar pengelolaan risiko operasional, Perseroan melaksanakan program-program lingkungan yang bersifat pendukung sebagai bentuk kontribusi terhadap kualitas ekosistem perkotaan dan daerah aliran sungai. Sepanjang periode pelaporan, Perseroan berpartisipasi dalam kegiatan lingkungan melalui penyebaran bibit ikan dan eco enzyme di Surabaya, Bojonegoro dan Palembang, serta mendukung program revitalisasi Sungai Jagir dan wilayah sekitarnya. Inisiatif ini ditujukan untuk meningkatkan kualitas lingkungan, mendukung fungsi ekologis ruang terbuka hijau, serta menciptakan lingkungan yang lebih layak dan nyaman bagi masyarakat. [GRI 304-3] [POJK F.10]

Beyond operational risk management, the Company also conducts supporting environmental programs as a form of contribution to the quality of urban ecosystems and river basin areas. During the reporting period, the Company participated in environmental initiatives through the distribution of fish seedlings and eco enzyme in Surabaya, Bojonegoro, and Palembang, as well as supporting the revitalization program of the Jagir River and its surrounding areas. These initiatives are intended to improve environmental quality, support the ecological functions of green open spaces, and create a more livable and comfortable environment for the community. [GRI 304-3] [POJK F.10]

Pengaduan Terkait Lingkungan Hidup

Environmental Complaints

[POJK F.16]

Perseroan menyediakan mekanisme pengaduan bagi pemangku kepentingan untuk menyampaikan keluhan atau laporan terkait isu lingkungan hidup melalui alamat surel whistleblower@samator.com. Mekanisme ini merupakan bagian dari sistem pengendalian internal dan tata kelola perusahaan yang dirancang untuk memastikan setiap potensi isu lingkungan dapat diidentifikasi dan ditangani secara tepat.

The Company provides a complaint mechanism for stakeholders to submit concerns or reports related to environmental issues through the email address whistleblower@samator.com. This mechanism forms part of the internal control system and corporate governance framework designed to ensure that any potential environmental issues can be properly identified and addressed.

Setiap pengaduan yang diterima akan melalui proses verifikasi awal sebelum ditindaklanjuti oleh unit yang berwenang sesuai dengan ruang lingkup permasalahan. Proses penanganan dilakukan dengan mengedepankan prinsip objektivitas, kerahasiaan, dan kepatuhan terhadap peraturan perundang-undangan yang berlaku.

Every complaint received undergoes an initial verification process before being followed up by the relevant unit according to the scope of the issue. The handling process is conducted in accordance with the principles of objectivity, confidentiality, and compliance with applicable laws and regulations.

Sepanjang tahun 2025, Perseroan tidak menerima denda maupun sanksi non-moneter yang berkaitan dengan ketidakpatuhan terhadap undang-undang dan peraturan lingkungan hidup. Selain itu, tidak terdapat pengaduan lingkungan yang diselesaikan melalui mekanisme sengketa, termasuk proses hukum atau pengajuan ke pengadilan. Kondisi ini mencerminkan efektivitas pengelolaan lingkungan dan mekanisme pengendalian yang diterapkan di seluruh lokasi operasional Perseroan.

Throughout 2025, the Company did not receive any fines or non-monetary sanctions related to non-compliance with environmental laws and regulations. In addition, there were no environmental complaints resolved through dispute mechanisms, including legal proceedings or court submissions. This condition reflects the effectiveness of environmental management and control mechanisms implemented across all operational locations of the Company.



Kinerja Keberlanjutan Sosial Social Sustainability Performance

Keberhasilan Perseroan dalam menjalankan operasional yang berkelanjutan tidak terlepas dari kualitas hubungan dengan pemangku kepentingan sosial utama, khususnya karyawan, masyarakat, serta pengguna produk dan layanan Perseroan. Dalam konteks ini, keberlanjutan sosial dipahami sebagai kemampuan Perseroan untuk menjaga kesinambungan usaha melalui pengelolaan sumber daya manusia yang bertanggung jawab, perlindungan kesehatan dan keselamatan kerja, penguatan hubungan dengan masyarakat, serta penyediaan produk dan layanan yang andal dan aman.

Perseroan mengadopsi pendekatan yang terintegrasi dalam pengelolaan aspek sosial, dengan memastikan bahwa kebijakan, sistem, dan praktik operasional saling terhubung dan mendukung penciptaan nilai jangka panjang. Pendekatan ini menempatkan aspek sosial tidak sebagai fungsi pendukung semata, melainkan sebagai bagian dari fondasi operasional yang mempengaruhi produktivitas, reputasi, serta keberlanjutan bisnis secara keseluruhan. Melalui pengelolaan sosial yang terstruktur, Perseroan berupaya memberikan kontribusi yang bermakna bagi kesejahteraan karyawan dan masyarakat, sejalan dengan tujuan keberlanjutan global. [GRI 3-3]

The Company's success in maintaining sustainable operations is closely linked to the quality of its relationships with key social stakeholders, particularly employees, communities, and users of the Company's products and services. In this context, social sustainability is understood as the Company's ability to maintain business continuity through responsible human capital management, protection of occupational health and safety, strengthening relationships with communities, and the provision of reliable and safe products and services.

The Company adopts an integrated approach in managing social aspects by ensuring that policies, systems, and operational practices are interconnected and support long term value creation. This approach positions social aspects not merely as a supporting function but as part of the operational foundation that influences productivity, reputation, and overall business sustainability. Through structured social management, the Company seeks to provide meaningful contributions to the welfare of employees and communities, in line with global sustainability objectives. [GRI 3-3]

Pengelolaan Sumber Daya Manusia Human Resource Management

Sumber daya manusia (SDM) merupakan aset strategis yang berperan langsung dalam pencapaian visi, misi, dan target jangka panjang Perseroan. Dalam industri yang menuntut keandalan operasional, kepatuhan terhadap standar keselamatan, serta kemampuan beradaptasi terhadap dinamika pasar, kualitas dan kesiapan SDM menjadi faktor penentu daya saing Perseroan.

Untuk itu, Perseroan berkomitmen mengelola SDM secara terstruktur dan bertanggung jawab melalui penerapan sistem manajemen yang terintegrasi. Pengelolaan ini diarahkan untuk menciptakan lingkungan kerja yang mendukung pengembangan kompetensi, peningkatan kinerja, serta keberlangsungan organisasi dalam jangka panjang.

Fungsi pengelolaan SDM dijalankan oleh Divisi *Human Capital* (HC) dengan pendekatan *shared service*, sehingga seluruh unit kerja memperoleh dukungan yang konsisten dan terstandarisasi dalam aspek rekrutmen, pengembangan, manajemen kinerja, hingga pengelolaan hubungan industrial. Divisi HC berada di bawah koordinasi *Chief of People, Organization, and Transformation* (CPOT), yang melaporkan pelaksanaan dan capaian pengelolaan SDM kepada Direktur Utama. Struktur ini memastikan bahwa pengelolaan SDM selaras dengan arah strategis Perseroan dan kebutuhan bisnis yang terus berkembang.

Human resources (HR) represents a strategic asset that plays a direct role in achieving the Company's vision, mission, and long term targets. In an industry that requires operational reliability, compliance with safety standards, and the ability to adapt to market dynamics, the quality and readiness of human capital are key determinants of the Company's competitiveness.

Accordingly, the Company is committed to managing its HR in a structured and responsible manner through the implementation of an integrated management system. This approach is intended to create a working environment that supports competency development, performance improvement, and long-term organizational sustainability.

HR management functions are carried out by the Human Capital (HC) Division with a shared service approach, ensuring that all business units receive consistent and standardized support in recruitment, development, performance management, and industrial relations management. The HC Division operates under the coordination of the Chief of People, Organization, and Transformation (CPOT), who reports the implementation and performance of HR management to the President Director. This structure ensures that HR management remains aligned with the Company's strategic direction and evolving business needs.



Dalam praktiknya, Perseroan menempatkan karyawan sesuai dengan profil kompetensi, *mindset*, serta etos kerja yang mendukung pencapaian target usaha dan pengembangan pasar. Pemantauan kinerja dilakukan secara berkesinambungan untuk mendorong peningkatan produktivitas dan akuntabilitas individu, sementara mekanisme regenerasi dan pengembangan talenta terus diperkuat guna menjaga kesinambungan organisasi. Melalui pendekatan ini, Perseroan berupaya menciptakan lingkungan kerja yang aman, kondusif, dan mampu mendukung karyawan untuk berkembang secara profesional. [GRI 3-3]

In practice, the Company assigns employees based on competency profiles, mindset, and work ethics that support the achievement of business targets and market development. Performance monitoring is conducted continuously to encourage improvements in productivity and individual accountability, while succession and talent development mechanisms continue to be strengthened to maintain organizational sustainability. Through this approach, the Company strives to create a safe and conducive working environment that supports employees in their professional development. [GRI 3-3]

Keberagaman dan Kesetaraan

Diversity and Equal Opportunity

[POJK F.18]

Perseroan menegaskan komitmen terhadap keberagaman dan kesetaraan di lingkungan kerja melalui penerapan prinsip anti-diskriminasi sebagaimana diatur dalam Kode Etik Perusahaan. Prinsip ini memastikan bahwa seluruh karyawan diperlakukan secara adil dan setara, tanpa diskriminasi berdasarkan gender, suku, agama, ras, status sosial, maupun latar belakang lainnya.

The Company affirms its commitment to diversity and equal opportunity in the workplace through the implementation of anti-discrimination principles as stipulated in the Company's Code of Ethics. These principles ensure that all employees are treated fairly and equally, without discrimination based on gender, ethnicity, religion, race, social status, or other backgrounds.

Komitmen terhadap keberagaman dan kesetaraan diterapkan secara konsisten dalam seluruh siklus pengelolaan SDM, mulai dari proses rekrutmen, pengembangan kompetensi, penilaian kinerja, hingga pemberian hak dan kesempatan kerja. Seluruh keputusan terkait SDM didasarkan pada kinerja, kompetensi, dan kontribusi individu, bukan pada karakteristik personal yang tidak relevan dengan pekerjaan.

This commitment to diversity and equality is applied consistently across the entire HR management cycle, from recruitment and competency development to performance evaluation and the provision of employment rights and opportunities. All HR related decisions are based on individual performance, competence, and contributions rather than personal characteristics that are irrelevant to the job.

Sebagai bagian dari penghormatan terhadap hak asasi manusia (HAM), Perseroan menjalankan praktik ketenagakerjaan yang selaras dengan peraturan perundang-undangan yang berlaku di Indonesia serta prinsip-prinsip Konvensi *International Labour Organization* (ILO) mengenai penghapusan diskriminasi dalam pekerjaan dan jabatan. Pendekatan ini tidak hanya mendukung pengembangan karyawan secara individual, tetapi juga berkontribusi terhadap terciptanya lingkungan kerja yang inklusif dan berkelanjutan.

As part of its respect for human rights, the Company implements employment practices aligned with applicable laws and regulations in Indonesia as well as the principles of the International Labour Organization (ILO) Conventions regarding the elimination of discrimination in employment and occupation. This approach not only supports the individual development of employees but also contributes to the creation of an inclusive and sustainable workplace environment. [GRI 3-3] [ESG S-09]

[GRI 3-3] [ESG S-09]

Untuk menjaga efektivitas penerapan prinsip tersebut, Perseroan menyediakan mekanisme pelaporan melalui Sistem Pelaporan Pelanggaran (SPP) yang memungkinkan karyawan dan pemangku kepentingan internal melaporkan dugaan praktik diskriminasi atau pelanggaran lainnya secara aman dan transparan. Sepanjang tahun 2025, Perseroan tidak menerima laporan terkait kasus diskriminasi, yang mencerminkan efektivitas kebijakan dan praktik yang diterapkan dalam menciptakan lingkungan kerja yang kondusif dan saling menghormati. [GRI 406-1] [ESG S-07]

To ensure the effective implementation of these principles, the Company provides a reporting mechanism through the Whistleblowing System (WBS), which enables employees and internal stakeholders to report suspected discriminatory practices or other violations in a secure and transparent manner. Throughout 2025, the Company did not receive any reports related to discrimination cases, reflecting the effectiveness of the policies and practices implemented in creating a respectful and supportive working environment. [GRI 406-1] [ESG S-07]



Komitmen Perseroan terhadap keberagaman dan kesetaraan juga tercermin dalam komposisi demografi karyawan. Pada tahun 2025, Perseroan mempekerjakan 1.687 karyawan, menurun dibandingkan 1.968 karyawan pada tahun sebelumnya. Jumlah SDM tersebut dinilai memadai untuk mendukung kegiatan operasional secara efektif, sekaligus mencerminkan penerapan prinsip kesetaraan dan keberagaman dalam organisasi.

Informasi rinci mengenai profil dan demografi karyawan, termasuk komposisi berdasarkan kategori yang relevan, disajikan pada tabel-tabel sebagai berikut: [\[GRI 2-7, 2-8, 405-I\]](#) [\[POJK C.3\]](#)

The Company's commitment to diversity and equality is also reflected in the demographic composition of its workforce. In 2025, the Company employed 1,687 employees, a decrease compared with 1,968 employees in the previous year. This workforce size is considered adequate to support operational activities effectively while reflecting the implementation of equality and diversity principles within the organization.

Detailed information regarding employee profiles and demographics, including composition based on relevant categories, is presented in the following tables: [\[GRI 2-7, 2-8, 405-I\]](#) [\[POJK C.3\]](#)

Perbandingan Jumlah Karyawan Total Employees Comparison

	2025	2024	2023
Perseroan The Company	878	1.014	1.035
Entitas anak Subsidiary	809	954	1.047
Total	1.687	1.968	2.082

Jumlah Karyawan Berdasarkan Jenis Kelamin Employees Composition Based on Gender

Jenis Kelamin Gender	2025	2024	2023
Pria Male	1.364	1.593	1.688
Wanita Female	323	375	394
Total	1.687	1.968	2.082

Jumlah Karyawan Berdasarkan Jabatan Employees Composition Based on Position

Jabatan Position	2025			2024			2023		
	Pria Male	Wanita Female	Total	Pria Male	Wanita Female	Total	Pria Male	Wanita Female	Total
Direksi Board of Directors	10	4	14	10	3	13	6	2	8
General Manager	23	4	27	25	3	28	18	2	20
Manajer	102	21	123	117	21	138	120	22	142
Supervisor	157	40	197	154	37	191	130	36	166
Staf dan Lain-lain Staff and Others	1.072	254	1.326	1.287	311	1.598	1.414	332	1.746
Total	1.364	323	1.687	1.593	375	1.968	1.688	394	2.082



Jumlah Karyawan Berdasarkan Tingkat Pendidikan Employees Composition Based on Education

Tingkat Pendidikan Education Level	2025			2024			2023		
	Pria Male	Wanita Female	Total	Pria Male	Wanita Female	Total	Pria Male	Wanita Female	Total
Pascasarjana Post Graduate	24	8	32	29	6	35	25	4	29
Sarjana Undergraduate	640	263	903	767	303	1.070	770	324	1.094
Diploma/Akademi Diploma/Academy	145	30	175	170	41	211	189	42	231
SMA dan Lain-Lain High School and Others	555	22	577	627	25	652	704	24	728
Total	1.364	323	1.687	1.593	375	1.968	1.688	394	2.082

Jumlah Karyawan Berdasarkan Status Ketenagakerjaan Employees Composition Based on Employment Status

Status Ketenagakerjaan Employment Status	2025			2024			2023		
	Pria Male	Wanita Female	Total	Pria Male	Wanita Female	Total	Pria Male	Wanita Female	Total
Tetap Permanent	1.188	263	1.451	1.238	266	1.504	1.242	250	1.492
Kontrak Contract	176	60	236	355	109	464	446	144	590
Total	1.364	323	1.687	1.593	375	1.968	1.688	394	2.082

Kesetaraan Gender Gender Equality

[ESG S-01]

Level	2025				
	Pria Male		Wanita Female		Total
	Jumlah Pegawai Total Employees	Persentase Pegawai Employee Percentage	Jumlah Pegawai Total Employees	Persentase Pegawai Employee Percentage	
Entry-level	1.072	63,54%	254	15,06%	1.326
Mid-level	244	14,46%	60	3,56%	304
Senior-level	38	2,25%	5	0,30%	43
Executive-level	10	0,59%	4	0,24%	14



Jumlah Level Karyawan yang Dimiliki oleh Pria dan Wanita Berdasarkan Kelompok Umur Number of Employee Levels by Gender and Age Group

[ESG S-02]

Kelompok Umur	Level Jabatan Position Level							
	Entry-Level		Mid-Level		Senior-Level		Executive-Level	
	Pria Male	Wanita Female	Pria Male	Wanita Female	Pria Male	Wanita Female	Pria Male	Wanita Female
18-24 Tahun Years	118	52	13	1	0	0	0	0
25-34 Tahun Years	480	129	105	26	3	0	0	0
35-44 Tahun Years	285	49	78	20	15	2	4	2
45-54 Tahun Years	183	24	45	12	17	2	2	1
>55 Tahun Years	6	0	3	1	3	1	4	1
Total	1.072	254	244	60	38	5	10	4

Jumlah Karyawan Sementara Total Temporary Employees

[ESG S-04] [GRI 2-8]

Uraian Description	Jumlah Karyawan (dalam tahun pelaporan) Total Employees (in reporting year)	Persentase Karyawan (dalam tahun pelaporan) Employees Percentage (in reporting year)
Jumlah karyawan Perseroan yang Dipegang oleh Kontraktor dan/atau Konsultan Number of Company Employees Engaged by Contractors and/or Consultants	1.154	40,62%

Rekrutmen dan Perputaran Karyawan Employee Recruitment and Turnover

Perseroan menjalankan proses rekrutmen secara transparan dan objektif dengan mengedepankan prinsip kesetaraan dan non-diskriminasi. Seluruh tahapan rekrutmen dilaksanakan tanpa membedakan gender, suku, agama, ras, maupun latar belakang lainnya, dan sepenuhnya didasarkan pada kebutuhan organisasi serta kesesuaian kompetensi kandidat dengan peran yang dibutuhkan. Pendekatan ini ditujukan untuk memastikan keberlangsungan operasional sekaligus mendukung penerapan prinsip keberagaman dan inklusivitas dalam pengelolaan sumber daya manusia.

Dalam praktiknya, proses rekrutmen difokuskan pada pemenuhan kebutuhan operasional yang dinamis, termasuk penguatan fungsi-fungsi teknis dan operasional yang bersifat kritis, serta penyesuaian struktur organisasi sejalan dengan arah strategis Perseroan. Dengan demikian, rekrutmen tidak hanya dipandang sebagai upaya penambahan jumlah tenaga kerja, tetapi sebagai bagian dari pengelolaan kualitas dan kesiapan SDM jangka panjang.

The Company conducts recruitment processes in a transparent and objective manner by upholding the principles of equality and non discrimination. All stages of recruitment are carried out without distinction based on gender, ethnicity, religion, race, or other backgrounds, and are entirely based on organizational needs as well as the alignment of candidates' competencies with the required roles. This approach aims to ensure operational continuity while supporting the implementation of diversity and inclusivity principles in human capital management.

In practice, recruitment processes are focused on fulfilling dynamic operational requirements, including strengthening critical technical and operational functions, as well as adjusting the organizational structure in line with the Company's strategic direction. Accordingly, recruitment is not viewed merely as an effort to increase workforce numbers, but as part of long term HR quality and capability management.



Sepanjang tahun 2025, Perseroan merekrut sebanyak 195 karyawan baru, sementara 238 karyawan tercatat meninggalkan Perseroan dengan berbagai alasan. Pergerakan tenaga kerja tersebut mencerminkan dinamika organisasi dalam melakukan penyesuaian kapasitas, penguatan kompetensi, serta pengelolaan efisiensi operasional. Perseroan secara berkelanjutan memantau tingkat perputaran karyawan sebagai salah satu indikator kesehatan organisasi, sekaligus sebagai dasar dalam merumuskan kebijakan pengelolaan talenta, pengembangan kompetensi, dan perencanaan tenaga kerja ke depan.

Informasi lebih rinci mengenai jumlah karyawan yang masuk dan keluar selama periode pelaporan disajikan dalam tabel berikut:

Throughout 2025, the Company recruited 195 new employees, while 238 employees left the Company for various reasons. These workforce movements reflect the organization's dynamics in adjusting capacity, strengthening competencies, and managing operational efficiency. The Company continuously monitors employee turnover as one of the indicators of organizational health, while also using it as a basis for formulating talent management policies, competency development programs, and future workforce planning.

More detailed information regarding the number of employees joining and leaving the Company during the reporting period is presented in the following table:

Tabel Karyawan Masuk dan Keluar **Table of Incoming and Outgoing Employees**

[GRI 401-I]

Uraian Description	Karyawan Masuk Incoming Employees			Karyawan Keluar Outgoing Employees		
	Pria Male	Wanita Female	Total	Pria Male	Wanita Female	Total
2025						
Total Karyawan Total Employees	133	62	195	165	73	238
Karyawan Berdasarkan Usia Employees Based on Age						
<31 tahun Years	111	52	163	107	48	155
31-40 tahun Years	17	10	27	52	20	72
41-50 tahun Years	4	0	4	4	2	6
>51 tahun Years	1	0	1	2	3	5
Karyawan Berdasarkan Wilayah Operasional Employees Based on Operational Area						
Bali Nusa	2	1	3	3	1	4
Jabartaten	17	6	23	28	16	44
Jawa Tengah Central Java	17	3	20	16	3	19
Jawa Timur East Java	30	18	48	31	15	46
Kalimantan	22	5	27	40	11	51
Sulawesi	14	5	19	21	6	27
Sumatera	31	24	55	26	21	47
2024						
Total Karyawan Total Employees	219	48	267	275	66	341
Karyawan Berdasarkan Usia Employees Based on Age						
<31 tahun Years	179	43	222	125	34	159
31-40 tahun Years	34	5	39	41	13	54
41-50 tahun Years	3	-	3	20	3	23
>51 tahun Years	3	-	3	4	2	6



Uraian Description	Karyawan Masuk Incoming Employees			Karyawan Keluar Outgoing Employees		
	Pria Male	Wanita Female	Total	Pria Male	Wanita Female	Total
Karyawan Berdasarkan Wilayah Operasional Employees Based on Operational Area						
Jabartaten	58	16	74	41	14	55
Jawa Tengah Central Java	25	2	27	32	3	35
Jawa Timur East Java	41	12	53	26	12	38
Kalimantan	39	4	43	32	3	35
Sulawesi	32	5	37	27	7	34
Sumatera	24	9	33	32	13	45
2023						
Total Karyawan	264	55	319	392	74	466
Karyawan Berdasarkan Usia Employees Based on Age						
<31 tahun Years	232	50	282	148	52	200
31-40 tahun Years	30	5	35	82	10	92
41-50 tahun Years	2	-	2	90	7	97
>51 tahun Years	-	-	-	72	5	77
Karyawan Berdasarkan Wilayah Operasional Employees Based on Operational Area						
Jabartaten	33	10	43	87	21	108
Jawa Tengah Central Java	19	4	23	45	11	56
Jawa Timur East Java	65	12	77	139	13	152
Kalimantan	52	12	64	40	12	52
Sulawesi	35	5	40	28	9	37
Sumatera	60	12	72	53	8	61

*Jumlah karyawan keluar tahun 2024 disajikan kembali karena perubahan cakupan perhitungan
*The number of outgoing employees in 2024 is restated due to changes in the calculation scope

Tabel Tingkat Perputaran Karyawan Table of Employees Turnover Level

[ESG S-03]

Perputaran Karyawan Employee Turnover	2025	2024*	2023*
Karyawan Masuk (Rekrutmen) Incoming Employees (Recruitment)	195	267	319
Mengundurkan Diri Resigned	238	242	433
Total Karyawan Keluar Total Outgoing Employees	238	242	433
Tingkat Perputaran Karyawan (%) Employees Turnover Level (%)	13.06	12.35	19.20

*Disajikan kembali karena perubahan cakupan perhitungan

*Restated due to changes in the calculation scope



Pengembangan Kompetensi Karyawan

Employee Competency Development

[GRI 3-3] [POJK F.22]

Perseroan menempatkan pengembangan kompetensi karyawan sebagai salah satu pilar utama dalam menjaga keandalan operasional dan meningkatkan daya saing usaha di tengah dinamika industri yang terus berkembang. Dalam konteks kegiatan usaha yang menuntut kepatuhan terhadap standar keselamatan, keandalan teknis, serta kemampuan beradaptasi terhadap perubahan kebutuhan pelanggan dan pasar, karyawan yang kompeten dan adaptif menjadi aset strategis bagi keberlanjutan Perseroan.

Program pengembangan kompetensi dirancang untuk menjawab kebutuhan nyata organisasi, baik pada aspek teknis operasional maupun kapabilitas manajerial. Pendekatan ini memastikan bahwa peningkatan kapasitas karyawan selaras dengan tuntutan pekerjaan, mendukung pencapaian target operasional, serta memperkuat stabilitas dan kesinambungan bisnis.

Sepanjang tahun 2025, sebanyak 1.485 karyawan mengikuti berbagai inisiatif pengembangan, dengan rata-rata durasi pembelajaran mencapai 8 (delapan) jam per individu. Materi pelatihan difokuskan pada bidang-bidang yang relevan dengan kebutuhan bisnis, antara lain *Sales Management*, *Customer Relationship Management*, *Sustainable Business Practice* serta *Production & Technical Improvement*, yang disesuaikan dengan kebutuhan karyawan. Topik-topik tersebut dirancang untuk mendukung kinerja operasional sehari-hari sekaligus membekali karyawan dengan kemampuan yang diperlukan dalam menghadapi tantangan bisnis ke depan.

Dalam rangka memperkuat pengembangan kompetensi secara berkelanjutan dan terstruktur, Perseroan terus mengembangkan *Training Academy* sebagai platform utama pembelajaran internal. Jika pada tahap awal program ini difokuskan pada pengembangan Kepala *Filling Station*, pada periode pelaporan cakupan *Training Academy* terus diperluas hingga mencakup karyawan pada level staf hingga manajerial. Perluasan ini bertujuan untuk memastikan keselarasan kompetensi di seluruh jenjang organisasi serta mendukung kesiapan kepemimpinan dan pengambilan keputusan operasional.

Sebagai bagian dari penguatan kapabilitas internal, Perseroan juga mengembangkan *Subject Matter Expert (SME)* internal yang berperan sebagai rujukan keahlian di bidang-bidang tertentu. Pendekatan ini memungkinkan transfer pengetahuan yang lebih efektif, mempercepat proses pembelajaran, serta mengurangi ketergantungan pada sumber eksternal.

The Company considers employee competency development as one of the key pillars in maintaining operational reliability and enhancing business competitiveness amid the evolving dynamics of the industry. In a business environment that requires strict compliance with safety standards, technical reliability, and the ability to adapt to changing customer and market needs, competent and adaptive employees represent a strategic asset for the Company's sustainability.

Competency development programs are designed to address the organization's actual needs, both in operational technical aspects and managerial capabilities. This approach ensures that employee capacity building remains aligned with job requirements, supports the achievement of operational targets, and strengthens business stability and continuity.

Throughout 2025, a total of 1,485 employees participated in various development initiatives, with an average learning duration of 8 (eight) hours per individual. Training materials focused on areas relevant to business needs, including *Sales Management*, *Customer Relationship Management*, *Sustainable Business Practice*, and *Production and Technical Improvement*, tailored to employees' respective roles. These topics are designed to support daily operational performance while equipping employees with the capabilities required to address future business challenges.

To strengthen competency development in a structured and continuous manner, the Company continues to develop its *Training Academy* as the main internal learning platform. While the program initially focused on the development of *Filling Station Heads*, during the reporting period the *Training Academy* expanded its coverage to include employees at staff and managerial levels. This expansion aims to ensure competency alignment across all organizational levels while supporting leadership readiness and operational decision making.

As part of strengthening internal capabilities, the Company also develops internal *Subject Matter Experts (SME)* who serve as knowledge references in specific areas of expertise. This approach enables more effective knowledge transfer, accelerates the learning process, and reduces reliance on external sources.



Selain pelatihan internal, Perseroan memfasilitasi pelatihan bersertifikasi untuk kebutuhan spesifik yang bersifat wajib, seperti pelatihan Keselamatan dan Kesehatan Kerja (K3) serta Sertifikat Angkut Produk B3 bagi pengemudi distribusi. Pelatihan ini tidak hanya bertujuan meningkatkan kompetensi individu, tetapi juga memastikan kepatuhan terhadap standar keselamatan, regulasi, dan praktik terbaik yang berlaku di industri.

Informasi lebih rinci mengenai program dan aktivitas pengembangan SDM yang dilaksanakan sepanjang tahun 2025 disajikan dalam tabel berikut:

In addition to internal training programs, the Company also facilitates certified training programs for specific mandatory requirements, such as Occupational Health and Safety (OHS) training and Hazardous Materials Transportation Certification for distribution drivers. These training initiatives aim not only to enhance individual competencies but also to ensure compliance with safety standards, regulations, and industry best practices.

More detailed information regarding human capital development programs and activities implemented throughout 2025 is presented in the following table:

Tabel Pelatihan Tahun 2025 Table of Training in 2025

[GRI 404-1] [ESG S-05]

Uraian Description	Total Pekerja yang Memperoleh Pelatihan (Orang) Total Employees Received Training (People)	Jam Pelatihan (Jam) Training Hours (Hours)	Rata-Rata Jam Pelatihan Setiap Pekerja (Jam Per Karyawan) Average Training Hours for Every Employee (Hour per Employee)
Keseluruhan Total	1.485	11.479	8
Berdasarkan Jenis Kelamin Based on Gender			
Pria Male	1.277	9.771	8
Wanita Female	208	1.708	8
Berdasarkan Level Jabatan Based on Position Level			
Dewan Komisaris Board of Commissioners	-	-	-
Direksi Board of Directors	4	68	17
General Manager	20	432	22
Manajer Manager	94	1.375,5	15
Supervisor	133	1.942	15
Staf Staff	364	3.456,5	10
Non-Staf Non-Staff	870	4.205	5

Biaya Pengembangan Kompetensi Competency Development Expenditure

Perseroan menetapkan anggaran pengembangan kompetensi karyawan melalui proses perencanaan yang berbasis pada evaluasi kebutuhan organisasi, dengan tetap mempertimbangkan kondisi dan kapasitas keuangan Perseroan. Pendekatan ini memastikan bahwa investasi pada pengembangan SDM dilakukan secara terukur, relevan, dan selaras dengan prioritas operasional serta arah strategis perusahaan.

Pada tahun 2025, total biaya yang dialokasikan untuk program pelatihan dan pengembangan kompetensi tercatat sebesar Rp525,31 juta, menurun dibandingkan dengan realisasi tahun 2024

The Company determines the budget for employee competency development through a planning process based on an evaluation of organizational needs while considering the Company's financial condition and capacity. This approach ensures that investments in human capital development are carried out in a measured and relevant manner, aligned with operational priorities and the Company's strategic direction.

In 2025, the total cost allocated for training and competency development programs amounted to Rp525.31 million, a decrease compared with the 2024 realization of Rp1.1 billion. The decline was



sebesar Rp1,1 miliar. Penurunan ini terutama disebabkan oleh tingginya kebutuhan sertifikasi untuk pemenuhan regulasi yang sebagian besar telah direalisasikan pada tahun 2024, sehingga pada tahun 2025 kegiatan pelatihan lebih difokuskan pada penyelesaian proses sertifikasi tersebut. Selain itu, Perseroan menerapkan pendekatan yang lebih selektif dalam penyelenggaraan program pengembangan kompetensi dengan memperluas pemanfaatan pelatihan internal yang difasilitasi oleh *Subject matter expert* (SME) di lingkungan Perseroan. Pendekatan ini memungkinkan pengembangan kompetensi karyawan tetap berjalan efektif sekaligus menjaga efisiensi biaya pelatihan.

primarily driven by the high number of certification requirements needed to comply with regulatory obligations, most of which had already been fulfilled in 2024. As a result, training activities in 2025 were largely focused on completing the remaining certification processes. In addition, the Company implemented a more selective approach in organizing competency development programs by expanding the use of internal training facilitated by Subject Matter Experts (SME) within the Company. This approach enables employee competency development to continue effectively while maintaining training cost efficiency.

Regenerasi

Regeneration

Dalam menghadapi dinamika bisnis dan kebutuhan organisasi ke depan, Perseroan memandang kesinambungan kepemimpinan dan kesiapan talenta internal sebagai prasyarat utama bagi keberlanjutan usaha. Oleh karena itu, pengelolaan regenerasi SDM ditempatkan sebagai bagian dari penguatan ketahanan organisasi dan mitigasi risiko ketergantungan pada individu tertentu.

In addressing evolving business dynamics and future organizational needs, the Company views leadership continuity and internal talent readiness as key prerequisites for long term business sustainability. Accordingly, HR regeneration management is positioned as part of strengthening organizational resilience and mitigating the risk of dependence on specific individuals.

Perseroan secara bertahap melakukan penataan ulang struktur dan konsolidasi SDM untuk memastikan bahwa posisi-posisi kritis memiliki cadangan talenta yang memadai. Kerangka regenerasi ini dijalankan melalui *Personal Development Plan* (PDP), sebuah program terstruktur yang dirancang untuk membangun kesiapan suksesi, khususnya pada posisi Supervisor ke atas. Melalui PDP, Perseroan menetapkan prinsip ketersediaan minimal 2 (dua) kandidat potensial pada setiap posisi kritis sebagai bagian dari manajemen risiko organisasi.

The Company gradually restructures and consolidates its workforce to ensure that critical positions are supported by an adequate talent pipeline. This regeneration framework is implemented through the Personal Development Plan (PDP), a structured program designed to build succession readiness, particularly for positions at the Supervisor level and above. Through the PDP, the Company applies the principle of maintaining at least 2 (two) potential candidates for each critical role as part of organizational risk management.

PDP diarahkan kepada karyawan dengan potensi kepemimpinan dan kinerja yang dinilai mampu berkembang untuk mengisi peran strategis dalam waktu 1 (satu) hingga 2 (dua) tahun. Pendekatan pengembangannya menekankan pembelajaran berbasis pengalaman, dengan porsi terbesar diarahkan pada keterlibatan langsung dalam aktivitas dan proyek operasional. Pembelajaran ini dilengkapi dengan penguatan konseptual yang relevan dengan fungsi kerja serta pendampingan melalui proses *coaching* untuk mempercepat penguasaan kompetensi spesifik. Model pengembangan tersebut dirancang agar proses regenerasi tidak hanya menghasilkan kandidat yang memahami jabatan secara teoritis, tetapi juga memiliki kesiapan praktis dalam menghadapi kompleksitas operasional dan pengambilan keputusan. Dengan demikian, regenerasi diposisikan sebagai proses pembentukan kapabilitas nyata, bukan sekadar pemenuhan kebutuhan struktural.

The PDP is directed toward employees with leadership potential and strong performance who are assessed to be capable of developing into strategic roles within 1 (one) to 2 (two) years. The development approach emphasizes experience-based learning, with the largest portion focused on direct involvement in operational activities and projects. This experiential learning is complemented by conceptual reinforcement relevant to job functions as well as mentoring through coaching processes to accelerate the development of specific competencies. This development model ensures that succession candidates not only understand their roles theoretically but also possess practical readiness to manage operational complexities and decision-making processes. As such, regeneration is positioned as a process of building real capability rather than merely fulfilling structural requirements.

Sepanjang tahun 2025, program PDP diikuti oleh 177 karyawan, baik sebagai peserta baru maupun yang melanjutkan pengembangan dari periode sebelumnya. Cakupan partisipasi ini mencerminkan upaya berkelanjutan Perseroan dalam membangun pipeline talenta internal yang siap mengisi peran strategis dan mendukung keberlangsungan organisasi secara konsisten.

Throughout 2025, 177 employees were involved in the PDP program, including both new participants and those continuing their development from previous periods. This level of participation reflects the Company's ongoing efforts to build a strong internal talent pipeline capable of filling strategic roles and supporting the organization's long term continuity.



Penilaian Kinerja Karyawan

Employee Performance Assessment

Perseroan menerapkan sistem *Key Performance Indicator* (KPI) *Reinvent* sebagai kerangka utama untuk memastikan keselarasan antara kinerja individu, kinerja unit kerja, dan sasaran strategis perusahaan. Sistem ini dirancang agar setiap peran dan tanggung jawab memiliki keterkaitan yang jelas dengan target organisasi, sehingga kinerja karyawan berkontribusi langsung terhadap penciptaan nilai dan keberlanjutan usaha Perseroan.

Penilaian kinerja dilaksanakan secara berkala setiap tahun melalui proses evaluasi yang terstruktur dan terdokumentasi. Hasil penilaian tersebut tidak hanya digunakan sebagai alat ukur kinerja, tetapi juga menjadi dasar dalam pengambilan keputusan manajemen sumber daya manusia, termasuk penetapan kebutuhan pengembangan kompetensi, promosi, mutasi atau rotasi jabatan, serta pembinaan karyawan. Dengan pendekatan ini, penilaian kinerja berfungsi sebagai mekanisme pengelolaan talenta yang terintegrasi, bukan sekadar proses administratif.

Melalui penerapan KPI *Reinvent*, Perseroan berupaya membangun budaya kinerja yang objektif dan akuntabel, sekaligus mendorong karyawan untuk memahami kontribusinya terhadap tujuan jangka panjang perusahaan. Sistem ini juga mendukung transparansi dalam pengelolaan karier dan memastikan bahwa keputusan pengembangan SDM didasarkan pada capaian kinerja yang terukur.

Rekapitulasi hasil penilaian kinerja karyawan berdasarkan level jabatan, termasuk keterkaitannya dengan pengembangan karier dalam tiga tahun terakhir, disajikan dalam tabel berikut:

The Company implements the *Key Performance Indicator* (KPI) *Reinvent* system as the primary framework to ensure alignment between individual performance, business unit performance, and the Company's strategic objectives. The system is designed to ensure that every role and responsibility is clearly linked to organizational targets, enabling employee performance to directly contribute to value creation and the sustainability of the Company's business.

Performance assessments are conducted annually through a structured and well documented evaluation process. The results of these assessments serve not only as performance measurement tools but also as the basis for human capital management decisions, including determining competency development needs, promotions, transfers or job rotations, and employee development programs. Through this approach, performance evaluation functions as an integrated talent management mechanism rather than merely an administrative process.

Through the implementation of KPI *Reinvent*, the Company aims to foster a performance culture that is objective and accountable while encouraging employees to understand their contributions to the Company's long-term objectives. The system also supports transparency in career management and ensures that human capital development decisions are based on measurable performance outcomes.

A summary of employee performance assessment results by job level, including their linkage to career development over the past three years, is presented in the following table:

Karyawan Berdasarkan Level Jabatan Employees Based on Employee Level	Jumlah Karyawan yang Mendapatkan Penilaian Total Employees Receiving Assessment			Hasil Penilaian dan Relevansi Pengembangan Karier Assessment Results and Relevance of Career Development		
	Pria Male	Wanita Female	Total	Promosi Promotion	Mutasi/Rotasi Mutation/Rotation	Demosi Demotion
2025						
Associate Director	-	2	2	2	0	0
General Manager	3	21	24	3	14	0
Manager	19	99	118	10	16	3
Supervisor	33	142	175	16	12	2
Staf Staff	165	348	513	31	132	16
Non-Staf Non-Staff	68	653	721	54	22	0



Karyawan Berdasarkan Level Jabatan Employees Based on Employee Level	Jumlah Karyawan yang Mendapatkan Penilaian Total Employees Receiving Assessment			Hasil Penilaian dan Relevansi Pengembangan Karier Assessment Results and Relevance of Career Development		
	Pria Male	Wanita Female	Total	Promosi Promotion	Mutasi/Rotasi Mutation/Rotation	Demosi Demotion
2024						
Manager	131	26	157	108	56	2
Supervisor	161	41	202	10	2	-
Staf Staff	507	262	769	25	42	1
Non-Staf Non-Staff	853	103	956	1	8	1
2023						
Manager	132	26	158	38	14	-
Supervisor	140	36	176	31	4	1
Staf Staff	458	239	697	26	14	-
Non-Staf Non-Staff	899	144	1.043	-	10	-

Digitalisasi Pengelolaan SDM

Digitalization of HR Management

Sejalan dengan upaya peningkatan efisiensi operasional dan penguatan tata kelola internal, Perseroan secara bertahap mengadopsi digitalisasi dalam pengelolaan SDM. Digitalisasi ini dirancang untuk menyederhanakan proses kerja, meningkatkan akurasi data, serta mendukung pembentukan organisasi yang lebih responsif dan efisien terhadap perubahan kebutuhan bisnis. Implementasi digitalisasi pengelolaan SDM pada tahun 2025 mencakup berbagai fungsi utama, antara lain:

1. Sistem presensi, absensi, cuti, lembur, dan perjalanan dinas berbasis daring;
2. Fasilitas pelatihan online bagi karyawan;
3. Platform "Employee Profile" yang menyimpan data profil, kinerja, dan kompetensi karyawan secara digital;
4. Sistem pencatatan disiplin dan kepatuhan yang terintegrasi secara daring;
5. Pemanfaatan media sosial sebagai sarana manajemen karyawan, memperkuat *employer branding*, dan menarik talenta terbaik; serta
6. *Hotline* internal untuk konsultasi karir, legal dan *compensation benefit* secara daring.

Melalui upaya digitalisasi tersebut, Perseroan terus berupaya memperkuat transparansi, efisiensi, dan konsistensi dalam pengelolaan SDM. Pendekatan ini tidak hanya mendukung kelancaran operasional sehari-hari, tetapi juga menjadi fondasi bagi pengelolaan talenta dan pengembangan karyawan yang berkelanjutan di masa mendatang.

In line with efforts to enhance operational efficiency and strengthen internal governance, the Company gradually adopts digitalization in HR management. This digital transformation is designed to simplify work processes, improve data accuracy, and support the development of a more responsive and efficient organization in addressing evolving business needs. The implementation of HR management digitalization in 2025 covers several key functions, including:

1. Online systems for attendance, leave management, overtime recording, and business travel administration;
2. Online training facilities for employees;
3. An "Employee Profile" platform that digitally stores employee profile, performance, and competency data;
4. An integrated online system for recording disciplinary and compliance matters;
5. The use of social media as a platform for employee engagement, strengthening employer branding, and attracting top talent; and
6. An internal hotline for online consultation on career development, legal matters, and compensation and benefits.

Through these digitalization initiatives, the Company continues to strengthen transparency, efficiency, and consistency in human capital management. This approach not only supports the smooth execution of daily operations but also establishes a foundation for sustainable talent management and employee development in the future.



Remunerasi dan Kesejahteraan Karyawan

Remuneration and Employee Welfare

[POJK F.20]

Perseroan memandang kebijakan remunerasi dan kesejahteraan sebagai instrumen strategis dalam menjaga stabilitas organisasi, mendorong kinerja, serta mempertahankan talenta yang kompeten. Oleh karena itu, sistem remunerasi dirancang dan diterapkan dengan berlandaskan pada prinsip keadilan, transparansi, serta kepatuhan terhadap ketentuan peraturan perundang-undangan ketenagakerjaan yang berlaku, termasuk Undang-Undang No. 13 Tahun 2003, Undang-Undang No. 11 Tahun 2020 tentang Cipta Kerja, serta Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022. [GRI 3-3]

Struktur remunerasi Perseroan mencakup gaji pokok, tunjangan, serta manfaat tambahan lainnya yang disesuaikan dengan tingkat jabatan, pengalaman kerja, dan kontribusi karyawan terhadap pencapaian target perusahaan. Penetapan remunerasi dilakukan dengan mempertimbangkan keseimbangan antara daya saing eksternal dan keadilan internal, sehingga mampu mendukung produktivitas kerja sekaligus menciptakan lingkungan kerja yang inklusif dan berkelanjutan.

Sebagai bagian dari komitmen terhadap kesetaraan dan non-diskriminasi, Perseroan memastikan bahwa rasio imbal jasa antara karyawan pria dan wanita pada tingkat jabatan yang sama berada pada rasio 1:1. Kebijakan ini mencerminkan penerapan prinsip *equal pay for equal work* yang konsisten dalam seluruh praktik pengelolaan SDM Perseroan. [GRI 405-2]

Pada tahun 2025, remunerasi terendah yang diberikan Perseroan di wilayah operasional tercatat rata-rata 11,19% lebih tinggi dibandingkan dengan Upah Minimum Regional (UMR) yang berlaku. Di wilayah DKI Jakarta, remunerasi terendah tercatat sebesar Rp5.405.00. Pencapaian ini tidak hanya menunjukkan kepatuhan terhadap ketentuan ketenagakerjaan, tetapi juga mencerminkan upaya Perseroan dalam menjaga kesejahteraan karyawan di tengah dinamika biaya hidup dan kondisi ekonomi.

Selain gaji pokok, Perseroan menyediakan berbagai manfaat kesejahteraan yang bertujuan memberikan perlindungan dan rasa aman bagi karyawan, antara lain Tunjangan Hari Raya (THR) sebesar satu kali gaji pokok ditambah tunjangan jabatan, kepesertaan dalam program asuransi kesehatan, serta program pensiun sesuai dengan ketentuan yang berlaku. Penyediaan manfaat tersebut dirancang untuk mendukung stabilitas finansial karyawan serta meningkatkan rasa keterikatan terhadap Perseroan.

The Company views remuneration and welfare policies as strategic instruments for maintaining organizational stability, encouraging performance, and retaining competent talent. Accordingly, the remuneration system is designed and implemented based on the principles of fairness, transparency, and compliance with applicable labor regulations, including Law No. 13 of 2003, Law No. 11 of 2020 concerning Job Creation, and Government Regulation in Lieu of Law No. 2 of 2022. [GRI 3-3]

The Company's remuneration structure includes base salary, allowances, and other additional benefits that are adjusted according to job level, work experience, and employee contributions toward achieving the Company's targets. Remuneration determination considers a balance between external competitiveness and internal equity, enabling the Company to support productivity while fostering an inclusive and sustainable working environment.

As part of its commitment to equality and non-discrimination, the Company ensures that the remuneration ratio between male and female employees at the same job level is maintained at 1:1. This policy reflects the consistent implementation of the principle of equal pay for equal work across the Company's HR management practices. [GRI 405-2]

In 2025, the lowest remuneration provided by the Company across its operational areas averaged 11.19%, higher than the applicable Regional Minimum Wage (UMR). In the DKI Jakarta region, the lowest remuneration recorded was Rp5,405,000. This achievement demonstrates not only compliance with labor regulations but also the Company's efforts to maintain employee welfare amid rising living costs and economic conditions.

In addition to base salary, the Company provides various welfare benefits aimed at ensuring employee protection and security, including a Religious Holiday Allowance (THR) equivalent to one month's base salary plus position allowance, participation in health insurance programs, and pension programs in accordance with applicable regulations. These benefits are designed to support employees' financial stability while strengthening their engagement with the Company.



Cuti Melahirkan dan Cuti Orang Tua

Maternity and Parental Leave

[GRI 401-3]

Perseroan mendukung kesejahteraan karyawan serta keseimbangan antara kehidupan kerja dan keluarga melalui pemberian hak cuti melahirkan dan cuti orang tua yang dilaksanakan sesuai dengan ketentuan peraturan perundang-undangan ketenagakerjaan yang berlaku. Kebijakan ini ditujukan untuk memberikan perlindungan bagi karyawan dan keluarga pada fase penting pasca kelahiran, sekaligus menjaga keberlanjutan hubungan kerja.

Karyawan perempuan yang melahirkan berhak memperoleh cuti melahirkan selama 3 (tiga) bulan. Selain itu, Perseroan memberikan kesempatan perpanjangan cuti melahirkan hingga 3 (tiga) bulan tambahan dalam kondisi tertentu, baik yang berkaitan dengan kondisi kesehatan karyawan maupun anak pasca kelahiran, yang dibuktikan dengan Surat Keterangan Dokter yang sah. Dalam skema tersebut, karyawan menerima upah pokok sebesar 100% selama periode cuti melahirkan.

Sementara itu, karyawan laki-laki diberikan hak cuti pendampingan selama 2 (dua) hari kerja berturut-turut untuk mendampingi pasangan pada saat melahirkan. Pemberian cuti ini dimaksudkan untuk mendukung peran orang tua dalam masa awal kelahiran anak serta memperkuat kesejahteraan keluarga karyawan.

Melalui kebijakan ini, Perseroan menegaskan komitmennya dalam menciptakan lingkungan kerja yang mendukung kebutuhan keluarga, menerapkan praktik ketenagakerjaan yang bertanggung jawab, serta memperkuat kesejahteraan karyawan sebagai bagian dari keberlanjutan sosial. Berikut adalah detail cuti karyawan Perseroan sepanjang tahun 2025:

The Company supports employee welfare and work life balance by providing maternity and parental leave in accordance with applicable labor regulations. This policy aims to provide protection for employees and their families during the important period following childbirth while maintaining the continuity of employment.

Female employees who give birth are entitled to 3 (three) months of maternity leave. In addition, the Company provides the possibility of extending maternity leave for up to an additional 3 (three) months under certain conditions, either related to the health of the employee or the newborn child, supported by a valid medical certificate. Under this scheme, employees receive 100% of their base pay during their maternity leave.

Male employees are granted 2 (two) consecutive working days of paternity leave to accompany their spouses during childbirth. This leave provision is intended to support parental involvement during the early stages of a child's birth and to strengthen the welfare of employees' families.

Through this policy, the Company reaffirms its commitment to creating a working environment that supports family needs, implementing responsible employment practices, and strengthening employee welfare as part of social sustainability. Detailed information regarding employee leave during 2025 is presented in the following table:

Uraian Description	Karyawan yang Berhak Mendapat Cuti Melahirkan Employees Eligible for Maternity Leave	Karyawan yang Mengambil Cuti Melahirkan Employees Taking Maternity Leave	Karyawan yang Kembali Bekerja Setelah Cuti Employees Returning to Work After Leave	Karyawan yang Tetap Bekerja 1 Tahun Setelah Selesai Cuti Employees Remaining Employed 1 Year After Leave	Tingkat Karyawan yang Mengambil Cuti Melahirkan yang Kembali Bekerja Percentage of Employees Taking Maternity Leave Who Returned to Work
Pria Male	0	0	0	0	0%
Wanita Female	147	12	14	21	116,67%
Total	147	12	14	21	116,67%



Pekerja Anak dan Pekerja Paksa

Child Labor and Forced Labor

[POJK F.19] [ESG S-10]

Perseroan menjalankan praktik ketenagakerjaan yang berlandaskan pada kepatuhan terhadap peraturan perundang-undangan yang berlaku serta prinsip penghormatan terhadap HAM. Dalam perspektif tersebut, Perseroan menetapkan batas usia minimum karyawan 18 tahun dan memastikan seluruh hubungan kerja dijalankan secara sukarela tanpa adanya unsur paksaan dalam bentuk apa pun.

Pengaturan jam kerja diterapkan secara jelas dan terstruktur sesuai dengan karakteristik operasional di masing-masing unit kerja. Jam kerja di *Head Office* berlangsung pada hari Senin hingga Jumat pukul 08.00–17.00 WIB, sementara di unit cabang diterapkan jam kerja Senin hingga Jumat pukul 08.00–16.00 WIB dan Sabtu pukul 08.00–13.00 WIB. Untuk posisi tertentu yang memerlukan keberlangsungan operasional, Perseroan menerapkan sistem kerja bergilir dengan tiga shift, yaitu 07.00–15.00 WIB, 15.00–23.00 WIB, dan 23.00–07.00 WIB, dengan tetap memperhatikan ketentuan jam kerja dan waktu istirahat sesuai regulasi ketenagakerjaan.

Melalui penerapan batas usia minimum, pengaturan jam kerja yang transparan, serta mekanisme hubungan kerja yang sah, Perseroan memastikan bahwa seluruh kegiatan operasional dijalankan tanpa melibatkan pekerja anak maupun praktik kerja paksa. Pendekatan ini merupakan bagian dari komitmen Perseroan dalam menjaga praktik ketenagakerjaan yang bertanggung jawab dan berkelanjutan.

The Company conducts its employment practices in compliance with applicable laws and regulations and in accordance with the principles of respect for human rights. In this context, the Company establishes a minimum employment age of 18 years old and ensures that all employment relationships are entered into voluntarily without any form of coercion.

Working hours are clearly defined and structured according to the operational characteristics of each business unit. Working hours at the *Head Office* are from Monday to Friday, 08.00 to 17.00 WIB, while branch offices apply working hours from Monday to Friday, 08.00 to 16.00 WIB and Saturday from 08.00 to 13.00 WIB. For certain positions that require continuous operations, the Company implements a shift work system consisting of three shifts: 07.00 to 15.00 WIB, 15.00 to 23.00 WIB, and 23.00 to 07.00 WIB, while ensuring compliance with labor regulations related to working hours and rest periods.

Through the implementation of a minimum employment age, transparent working hour arrangements, and lawful employment mechanisms, the Company ensures that all operational activities are conducted without involving child labor or forced labor practices. This approach forms part of the Company's commitment to maintaining responsible and sustainable employment practices.

Kebijakan Terkait Pelecehan Seksual dan Non-Diskriminasi

Policy on Sexual Harassment and Non-Discrimination

[ESG S-08]

Perseroan menjunjung tinggi nilai etika, profesionalisme, dan saling menghormati dalam lingkungan kerja sebagai fondasi utama hubungan kerja yang sehat dan produktif. Prinsip-prinsip tersebut menjadi dasar dalam mencegah berbagai bentuk perilaku yang merugikan, termasuk tindakan pelecehan dan diskriminasi.

Pada saat ini, ketentuan terkait pelecehan seksual sudah diatur secara eksplisit dalam Kode Etik Perseroan. Namun demikian, standar perilaku karyawan, prinsip etika kerja, serta mekanisme penyampaian keluhan yang telah diterapkan menjadi kerangka dasar dalam menangani dan mencegah tindakan yang bertentangan dengan nilai-nilai tersebut. Perseroan tidak mentoleransi segala bentuk diskriminasi atas dasar gender, agama, usia, latar belakang sosial, maupun kondisi pribadi lainnya.

The Company upholds ethical values, professionalism, and mutual respect in the workplace as the foundation of healthy and productive employment relationships. These principles serve as the basis for preventing various forms of harmful behavior, including harassment and discrimination.

Currently, provisions related to sexual harassment are explicitly regulated in the Company's Code of Ethics. In addition, employee conduct standards, work ethics principles, and complaint mechanisms that have been implemented provide the framework for addressing and preventing actions that contradict these values. The Company does not tolerate any form of discrimination based on gender, religion, age, social background, or other personal conditions.



Sebagai bagian dari penerapan tata kelola ketenagakerjaan yang bertanggung jawab, Perseroan menyediakan mekanisme pelaporan melalui sistem pengaduan internal untuk memungkinkan karyawan menyampaikan keluhan terkait dugaan pelanggaran etika atau perilaku tidak pantas secara aman dan rahasia. Setiap laporan yang diterima akan ditindaklanjuti sesuai dengan prosedur yang berlaku. Pada tahun 2025, Perseroan tidak mencatat adanya insiden pelecehan seksual atau diskriminasi di lingkungan Perseroan.

Sejalan dengan prinsip perbaikan berkelanjutan, Perseroan secara berkala melakukan evaluasi terhadap kebijakan dan praktik ketenagakerjaan yang ada. Evaluasi ini ditujukan untuk memperkuat perlindungan terhadap hak dan martabat karyawan, termasuk pengembangan pengaturan yang lebih spesifik terkait pencegahan dan penanganan pelecehan di tempat kerja, guna memastikan terciptanya lingkungan kerja yang aman, inklusif, dan saling menghormati.

As part of responsible employment governance, the Company provides a reporting mechanism through an internal complaint system that allows employees to safely and confidentially report concerns regarding suspected ethical violations or inappropriate conduct. Each report received will be followed up in accordance with applicable procedures. In 2025, the Company did not record any incidents of sexual harassment or discrimination within the organization.

In line with the principle of continuous improvement, the Company periodically evaluates its existing employment policies and practices. This evaluation is intended to strengthen the protection of employees' rights and dignity, including the development of more specific provisions related to the prevention and handling of workplace harassment, to ensure a safe, inclusive, and respectful working environment.

Kesehatan dan Keselamatan Kerja

Occupational Health and Safety

[GRI 3-3, 403-I] [POJK F.21] [ESG S-II]

Perseroan menempatkan Kesehatan dan Keselamatan Kerja (K3) sebagai aspek fundamental dalam menjaga keberlangsungan operasional, melindungi tenaga kerja, serta mengelola risiko yang melekat pada kegiatan usaha yang melibatkan proses produksi, distribusi, dan aktivitas lapangan. Penerapan K3 tidak hanya dimaksudkan untuk memenuhi ketentuan regulasi, tetapi juga sebagai bagian dari sistem pengendalian risiko operasional dan perlindungan SDM.

Komitmen Perseroan terhadap K3 dilaksanakan melalui penerapan Kebijakan Kesehatan dan Keselamatan Kerja yang mengacu pada Undang-Undang No. 1 Tahun 1970 tentang Keselamatan Kerja serta Peraturan Pemerintah Nomor 50 Tahun 2012 tentang Penerapan Sistem Manajemen K3. Kebijakan tersebut menjadi pedoman bagi seluruh kegiatan operasional Perseroan dalam mengelola risiko keselamatan kerja secara sistematis dan konsisten. Ruang lingkup penerapan K3 mencakup seluruh karyawan, mitra kerja, dan kontraktor yang beraktivitas di lingkungan operasional Perseroan maupun yang bekerja atas nama Perseroan.

Pengelolaan K3 diarahkan pada upaya pencegahan kecelakaan kerja dan penyakit akibat kerja melalui pengendalian bahaya, kepatuhan terhadap peraturan perundang-undangan K3 dan lingkungan (K3L), serta peningkatan kesadaran dan keterlibatan seluruh pekerja dalam menciptakan tempat kerja yang aman. Pendekatan ini menekankan bahwa keselamatan merupakan tanggung jawab bersama yang terintegrasi dalam aktivitas operasional sehari-hari.

The Company places Occupational Health and Safety (OHS) as a fundamental aspect of maintaining operational continuity, protecting the workforce, and managing risks inherent in business activities that involve production processes, distribution, and field operations. The implementation of OHS is not only intended to comply with regulatory requirements but also forms part of the Company's operational risk management and human capital protection system.

The Company's commitment to OHS is implemented through the Occupational Health and Safety Policy, which refers to Law No. 1 of 1970 concerning Occupational Safety and Government Regulation No. 50 of 2012 concerning the Implementation of Occupational Health and Safety Management Systems. This policy serves as a guideline for all operational activities in managing occupational safety risks systematically and consistently. The scope of OHS implementation covers all employees, business partners, and contractors who operate within the Company's operational environment or work on behalf of the Company.

OHS management is directed toward preventing occupational accidents and work-related illnesses through hazard control, compliance with OHS and environmental regulations, and increasing awareness and participation of all workers in creating a safe workplace. This approach emphasizes that safety is a shared responsibility integrated into daily operational activities.

Pencegahan kecelakaan dan penyakit akibat kerja.
 Prevention of work accidents and occupational diseases.

Pemenuhan dari peraturan perundangan K3L.
 Compliance with OHSE regulations and legislation.

Pemenuhan karyawan dalam pencegahan kecelakaan dan penyakit akibat kerja.
 Employee compliance in preventing work accidents and occupational diseases



Dalam implementasinya, Perseroan menjalankan Kebijakan Kesehatan dan Keselamatan Kerja melalui penerapan Sistem Manajemen K3 (SMK3) yang disusun berdasarkan peraturan pemerintah dan praktik terbaik internasional. Sistem ini dirancang untuk memastikan pengelolaan K3 dilakukan secara sistematis, terdokumentasi, dan berkelanjutan.

Penerapan sistem manajemen tersebut didukung oleh berbagai pedoman operasional dan prosedur keselamatan kerja yang disesuaikan dengan karakteristik industri gas dan medis, termasuk prosedur pengisian gas bertekanan tinggi, penanganan bahan kimia, serta standar keselamatan dalam kegiatan produksi dan distribusi.

Sebagai kerangka pengelolaan, Perseroan menerapkan pendekatan *Plan-Do-Check-Act* (PDCA) dalam sistem manajemen K3. Pendekatan ini digunakan sebagai siklus perbaikan berkelanjutan untuk memastikan bahwa kebijakan, prosedur, dan pengendalian K3 dievaluasi dan ditingkatkan secara berkala seiring dengan perubahan kondisi operasional dan risiko kerja. Penerapan PDCA mencakup tahapan perencanaan, pelaksanaan, pemantauan dan evaluasi, serta tindak lanjut perbaikan, yang menjadi dasar dalam penguatan budaya keselamatan di seluruh lini organisasi.

In its implementation, the Company carries out its Occupational Health and Safety Policy through the application of an Occupational Health and Safety Management System (OHSMS) that is developed based on government regulations and international best practices. The system is designed to ensure that OHS management is conducted in a systematic, documented, and sustainable manner.

The implementation of this management system is supported by various operational guidelines and safety procedures that are tailored to the characteristics of the industrial and medical gas industry, including procedures for high pressure gas filling, chemical handling, and safety standards in production and distribution activities.

As a management framework, the Company applies the *Plan-Do-Check-Act* (PDCA) approach within its OHS management system. This approach functions as a continuous improvement cycle to ensure that OHS policies, procedures, and controls are regularly evaluated and enhanced in line with changes in operational conditions and occupational risks. The PDCA implementation covers the stages of planning, execution, monitoring and evaluation, as well as follow up improvements, which serve as the foundation for strengthening the safety culture across all levels of the organization.

Perencanaan Plan



Menentukan dan menilai risiko dan peluang K3 serta risiko dan peluang lainnya, menetapkan sasaran K3 dan proses yang diperlukan untuk mencapai hasil sesuai dengan kebijakan K3 organisasi.
Determine and evaluate the risks and opportunities associated with OHS and other aspects, establish targets and processes in accordance with the organization's OHS policy.

Pelaksanaan Do



Melaksanakan semua proses sesuai dengan yang direncanakan.
Carry out all processes according to the plans.

Pemeriksaan Check



Memantau dan mengukur pelaksanaan semua kegiatan dan proses terkait kebijakan dan sasaran K3, serta melaporkan hasilnya.
Supervise and measure the implementation of all activities and processes related to OHS policy and targets and report the results.

Tindakan Action



Mengambil tindakan untuk mengoreksi kinerja K3 secara berkelanjutan guna mencapai hasil yang diinginkan.
Implementing corrective actions for OHS performance sustainably to achieve desired results.

Selain menerapkan Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3), Perseroan juga mengadopsi standar internasional ISO 45001:2018 yang telah memperoleh sertifikasi dari badan sertifikasi independen. Penerapan standar ini mencerminkan komitmen Perseroan dalam mengelola risiko kesehatan dan keselamatan kerja secara sistematis dan sejalan dengan praktik terbaik internasional.

In addition to implementing the Occupational Health and Safety Management System (OHSMS), the Company also adopts the international standard ISO 45001:2018, which has been certified by an independent certification body. The adoption of this standard reflects the Company's commitment to managing occupational health and safety risks systematically and in line with international best practices.



Hingga akhir periode pelaporan, sertifikasi ISO 45001:2018 telah diterapkan di 20 (dua puluh) unit produksi, yang berlokasi di Pelintung, Palembang, Bekasi, Cikande, Kendal, Rungkut, Sidoarjo, Bambe, dan Bitung. Kebijakan ISO 45001:2018 disosialisasikan secara berkelanjutan kepada seluruh karyawan, mitra kerja, dan kontraktor untuk memastikan pemahaman yang memadai serta penerapan yang konsisten di seluruh lini operasional. Pendekatan ini menegaskan bahwa keselamatan kerja diposisikan sebagai tanggung jawab bersama di seluruh organisasi.

As of the end of the reporting period, ISO 45001:2018 certification has been implemented in 20 (twenty) production units located in Pelintung, Palembang, Bekasi, Cikande, Kendal, Rungkut, Sidoarjo, Bambe, and Bitung. The ISO 45001:2018 policies are continuously communicated to all employees, business partners, and contractors to ensure adequate understanding and consistent implementation across all operational lines. This approach emphasizes that occupational safety is positioned as a shared responsibility throughout the organization.

Struktur Pengelola K3

OHS Management Structure

Pengelolaan K3 dilaksanakan oleh Unit Kesehatan, Keselamatan Kerja, dan Lingkungan (K3L/HSE) yang berada di bawah koordinasi dan tanggung jawab Direktur Utama. Unit ini berperan dalam mengelola dan mengendalikan risiko cedera serta penyakit akibat kerja di seluruh lokasi operasional Perseroan, sekaligus memastikan kepatuhan terhadap kebijakan internal dan ketentuan peraturan yang berlaku.

OHS management is carried out by the Health, Safety, and Environment (HSE) Unit under the coordination and responsibility of the President Director. This unit is responsible for managing and controlling risks related to workplace injuries and occupational illnesses across all operational locations of the Company while ensuring compliance with internal policies and applicable regulations.

Dalam menjalankan fungsinya, Unit K3L/HSE melaksanakan berbagai kegiatan pengelolaan K3, antara lain:

1. Mengidentifikasi dan memperbaiki kondisi atau tindakan berbahaya guna mencegah kecelakaan dan penyakit akibat kerja, dengan target *zero accident*.
2. Meningkatkan kesadaran karyawan akan pentingnya kesehatan dan keselamatan kerja melalui insentif dan mekanisme disiplin.
3. Menyelaraskan kegiatan operasional dengan pedoman *Environmental, Health, and Safety* (EHS) yang dikeluarkan oleh *The World Bank Group* untuk memastikan standar keselamatan global tercapai.

In carrying out its functions, the HSE Unit conducts various OHS management activities, including:

1. Identifying and addressing unsafe conditions or actions to prevent workplace accidents and occupational diseases, with a zero accident target.
2. Increasing employee awareness of the importance of occupational health and safety through incentive mechanisms and disciplinary measures.
3. Aligning operational activities with the Environmental, Health, and Safety (EHS) Guidelines issued by the World Bank Group to ensure global safety standards are achieved.

Identifikasi Bahaya dan Risiko K3

Hazard Identification and OHS Risk Assessment

[GRI 403-2, 403-4]

Perseroan menerapkan proses identifikasi bahaya dan penilaian risiko K3 secara sistematis sebagai bagian integral dari Sistem Manajemen K3. Pendekatan ini dirancang untuk memastikan seluruh potensi bahaya di lingkungan kerja dapat dikenali sejak dini dan dikendalikan secara efektif guna mencegah terjadinya kecelakaan kerja maupun penyakit akibat kerja.

The Company implements a systematic hazard identification and OHS risk assessment process as an integral part of the OHS Management System. This approach is designed to ensure that all potential hazards in the workplace can be identified early and effectively controlled to prevent workplace accidents and occupational illnesses.

Proses identifikasi bahaya dan penilaian risiko dilaksanakan oleh Tim Pelaksana, yang terdiri dari petugas HSE serta perwakilan dari unit kerja dan lokasi operasional terkait. Keterlibatan lintas fungsi ini dimaksudkan untuk memastikan bahwa identifikasi risiko mencerminkan kondisi aktual di lapangan serta mempertimbangkan karakteristik masing-masing aktivitas kerja.

Hazard identification and risk assessment processes are carried out by an Implementation Team consisting of HSE officers and representatives from relevant work units and operational locations. Cross functional involvement ensures that risk identification reflects actual field conditions while considering the characteristics of each work activity.



Ruang lingkup identifikasi mencakup seluruh aktivitas, produk, dan jasa Perseroan, baik yang bersifat rutin maupun tidak rutin, termasuk kegiatan perencanaan, pengembangan, serta perubahan atau modifikasi proses, peralatan, dan fasilitas. Proses ini diterapkan baik pada kegiatan operasional yang sedang berjalan maupun pada aktivitas yang masih berada dalam tahap perencanaan, dengan mengacu pada:

1. Peraturan perundangan dan persyaratan lain yang berlaku;
2. Dokumen lingkungan Upaya Pengelolaan Lingkungan dan Upaya Pemantauan Lingkungan (UKL-UPL); serta
3. Informasi yang diterima dari karyawan Perseroan dan informasi lainnya, seperti Material Safety Data Sheet (MSDS).

Setelah potensi bahaya teridentifikasi, Perseroan melakukan penilaian tingkat risiko untuk menentukan langkah pengendalian yang diperlukan. Risiko yang dikategorikan tidak dapat diterima menjadi prioritas untuk ditangani melalui tindakan pengendalian yang ditetapkan bersama oleh Tim Pelaksana dan Manajemen. Pengendalian risiko dilaksanakan dengan mengacu pada hirarki pengendalian risiko, sebagai berikut:

1. Eliminasi risiko melalui penghapusan proses, peralatan/mesin, bahan baku/material, atau perilaku yang berbahaya.
2. Substitusi dengan mengganti proses, peralatan/mesin, bahan baku/material, atau perilaku berbahaya dengan alternatif yang lebih aman.
3. Rekayasa teknik (*engineering control*) untuk mengubah desain proses atau peralatan/mesin agar mengurangi potensi bahaya.
4. Tindakan administratif, seperti prosedur kerja atau pelatihan, untuk mengontrol potensi bahaya yang terkait dengan proses, peralatan/mesin, bahan baku/material, atau perilaku.
5. Penggunaan alat pelindung diri (APD) sebagai lapisan perlindungan terakhir untuk melindungi pekerja dari risiko yang tersisa.

Selain penerapan hirarki pengendalian risiko, Perseroan menetapkan kebijakan tambahan untuk memitigasi risiko kecelakaan kerja secara proaktif. Kebijakan tersebut antara lain mewajibkan penggunaan APD yang sesuai dengan jenis pekerjaan, termasuk bagi pekerja distribusi, serta melakukan pemeliharaan berkala terhadap seluruh sarana dan prasarana produksi. Di lingkungan pabrik, Perseroan menerapkan ketentuan operasional yang ketat, meliputi:

1. Pelarangan merokok di seluruh area pabrik guna mencegah potensi bahaya kebakaran;
2. Pemeliharaan berkala terhadap peralatan pabrik untuk memastikan operasional berjalan dengan aman dan efisien;
3. Penerapan sistem kerja yang aman, yang dirancang untuk melindungi karyawan dan menjaga lingkungan sekitar;
4. Penyusunan program kerja yang bertujuan memastikan K3L, serta mengidentifikasi dan mengendalikan potensi bahaya terkait seluruh proses produksi. Program ini diperbaiki secara berkesinambungan;
5. Pemeliharaan tempat kerja agar tetap aman dan bebas dari potensi bahaya yang dapat mengancam K3L;

The scope of identification includes all Company activities, products, and services, whether routine or non-routine, including planning activities, development initiatives, and changes or modifications to processes, equipment, and facilities. This process is applied both to ongoing operational activities and to activities still in the planning stage, with reference to:

1. Applicable laws and other requirements;
2. Environmental management documents such as the Environmental Management Efforts and Environmental Monitoring Efforts (UKL-UPL); and
3. Information obtained from Company's employees and other sources, such as Material Safety Data Sheets (MSDS).

Once potential hazards are identified, the Company conducts a risk level assessment to determine the required control measures. Risks categorized as unacceptable become a priority for mitigation through control actions determined jointly by the Implementation Team and Management. Risk control measures are implemented based on the hierarchy of controls as follows:

1. Risk elimination by removing hazardous processes, machinery or equipment, raw materials or materials, or unsafe behavior.
2. Substitution by replacing hazardous processes, machinery or equipment, raw materials or materials, or behaviors with safer alternatives.
3. Engineering control to modify the design of processes or machinery or equipment to reduce potential hazards.
4. Administrative measures such as work procedures or training to manage hazards associated with processes, machinery or equipment, raw materials or materials, or behavior.
5. Utilizing personal protective equipment (PPE) as the last layer of protection to safeguard workers from remaining risks.

In addition to implementing the hierarchy of controls, the Company establishes additional policies to proactively mitigate workplace accident risks. These policies include mandatory use of PPE appropriate to the type of work, including for distribution personnel, as well as periodic maintenance of all production facilities and infrastructure. Within plant environments, the Company applies strict operational provisions, including:

1. Prohibition of smoking in all plant areas to prevent potential fire hazards;
2. Periodic maintenance of plant equipment to ensure safe and efficient operations;
3. Implementation of safe working systems designed to protect employees and the surrounding environment;
4. Development of work programs aimed at ensuring OHS while identifying and controlling potential hazards across all production processes. These programs are continuously improved;
5. Maintenance of workplaces to ensure they remain safe and free from potential hazards that may threaten OHS and environmental conditions;



6. Penyediaan APD yang sesuai bagi karyawan dan pengunjung, guna mendukung keselamatan mereka selama berada di lingkungan Perseroan;
7. Penerapan kebijakan kebersihan lingkungan yang terintegrasi dengan kebijakan K3L, dengan memastikan tempat kerja selalu dalam kondisi bersih untuk mencegah terjadinya kecelakaan besar (major accident); serta
8. Implementasi sistem *reward and punishment*, yang tercantum dalam Peraturan Perseroan, untuk memastikan kepatuhan terhadap kebijakan K3L.

Sebagai bagian dari penguatan kesiapsiagaan, Perseroan membentuk Tim Tanggap Darurat (*Emergency Response Team/ERT*) untuk menghadapi kondisi darurat yang berpotensi menimbulkan dampak terhadap keselamatan, kesehatan kerja, dan lingkungan. Kesiapan tanggap darurat didukung melalui:

1. Pelatihan Tim Tanggap Darurat (ERT) untuk meningkatkan kemampuan dalam menghadapi situasi darurat.
2. Penyediaan dan pemeriksaan rutin terhadap peralatan serta fasilitas yang diperlukan dalam penanganan keadaan darurat.
3. Sistem proteksi keamanan kebakaran sebagai program prioritas HSE, meliputi:
 - a. Instalasi proteksi aktif, seperti *hydrant*, *sprinkler*, alat pendeteksi api, dan alat pemadam api ringan;
 - b. Pelatihan pemadaman api secara rutin; serta
 - c. Pelaksanaan emergency drill setiap tahun untuk memastikan kesiapan seluruh pihak.
4. Rencana tindakan/respons darurat, termasuk langkah pencegahan dan mitigasi yang dirancang untuk setiap jenis keadaan darurat. Prosedur tanggap darurat ini dikomunikasikan kepada seluruh pihak terkait dan ditinjau secara berkala oleh Unit HSE.
5. Latihan evakuasi secara berkala untuk memastikan kesiapan menghadapi keadaan darurat.
6. Prosedur pasca-keadaan darurat, yang mencakup evaluasi dan pemulihan kondisi untuk meminimalkan dampak serta mencegah kejadian serupa di masa mendatang.

Perseroan juga menempatkan komunikasi, partisipasi, dan konsultasi sebagai elemen penting dalam pengelolaan K3L. Mekanisme ini difasilitasi tidak hanya bagi karyawan internal, tetapi juga bagi pemangku kepentingan eksternal, termasuk kontraktor, pemasok, pelanggan, instansi pemerintah, masyarakat, LSM, konsultan, perguruan tinggi, dan badan sertifikasi. Saluran ini memungkinkan penyampaian masukan dan konsultasi terkait aspek K3L kepada Unit HSE secara terbuka.

Sebagai bentuk implementasi komunikasi dan partisipasi K3L, Perseroan secara rutin menyelenggarakan:

1. Rapat Tengah Tahun, yang dihadiri oleh Direksi, untuk membahas:
 - a. Pelaksanaan rencana HSE;
 - b. Pekerjaan yang sedang berlangsung;
 - c. Sistem Manajemen HSE (SMHSE);
 - d. Evaluasi SMHSE; serta
 - e. Tindak lanjut hasil Management Walk Through.

6. Provision of appropriate PPE for employees and visitors to support safety while within the Company's operational environment;
7. Implementation of environmental cleanliness policies integrated with OHS policies by ensuring that workplaces remain clean to prevent major accidents;
8. Implementation of a reward and punishment system stipulated in the Company Regulations to ensure compliance with OHS policies.

As part of strengthening preparedness, the Company has established an Emergency Response Team (ERT) to respond to emergency situations that may impact occupational safety, health, and the environment. Emergency preparedness is supported through:

1. Emergency Response Team (ERT) training to enhance response capability in emergency situations.
2. Provision and routine inspection of equipment and facilities required for emergency response.
3. Fire protection systems as a priority HSE program, including:
 - a. Active protection installations such as hydrants, sprinklers, fire detection systems, and fire extinguishers;
 - b. Routine fire suppression training; and
 - c. Annual emergency drills to ensure readiness of all parties.
4. Emergency response plans including preventive and mitigation measures designed for each type of emergency situation. These procedures are communicated to relevant parties and periodically reviewed by the HSE Unit.
5. Periodic evacuation drills to ensure preparedness for emergency situations.
6. Post emergency procedures that include evaluation and recovery measures to minimize impacts and prevent similar incidents in the future.

The Company also places communication, participation, and consultation as important elements in HSE management. These mechanisms are facilitated not only for internal employees but also for external stakeholders, including contractors, suppliers, customers, government agencies, communities, NGOs, consultants, universities, and certification bodies. These channels enable the open submission of feedback and consultation related to HSE aspects to the HSE Unit.

As part of the implementation of HSE communication and participation, the Company routinely conducts:

1. Mid-Year Meeting, attended by the Board of Directors to discuss:
 - a. Implementation of HSE plans;
 - b. Ongoing work activities;
 - c. HSE Management System (SMHSE) implementation;
 - d. Evaluation of the SMHSE; and
 - e. Follow up on Management Walk Through findings.



2. Rapat Bulanan Manajemen Proyek HSE, yang mencakup:
 - a. Evaluasi kinerja K3L;
 - b. Pembahasan permasalahan di lapangan;
 - c. Analisis *leading indicators*;
 - d. Peninjauan kejadian kecelakaan kerja dan pencemaran lingkungan;
 - e. Status tindak lanjut permasalahan; serta
 - f. Pelatihan K3L dan rencana tindak lanjutnya.
3. *Briefing* Harian, yang dipimpin oleh Pengawas di lokasi kerja untuk membahas isu atau aspek penting terkait K3L yang sedang berjalan. Hasil *briefing* ini kemudian dilaporkan oleh Supervisor kepada Manajer terkait.
4. Penyediaan media informasi, seperti papan informasi, buletin, dan poster yang menampilkan hasil pengelolaan K3L.
5. Komunikasi melalui Departemen SDM, yang meliputi:
 - a. Informasi terkait program pelatihan K3L;
 - b. Peraturan dan persyaratan K3L; serta
 - c. Hasil inspeksi dan audit K3L.

2. Monthly HSE Project Management Meeting, which include:
 - a. Evaluation of HSE performance;
 - b. Discussion of field issues;
 - c. Analysis of leading indicators;
 - d. Review of workplace accidents and environmental pollution incidents;
 - e. Status of follow up actions; and
 - f. HSE training programs and follow up plans.
3. Daily Briefing, led by the Supervisor at the workplace to discuss ongoing HSE related issues or important safety aspects. The results of these briefings are then reported by Supervisors to the respective Managers.
4. Provision of information media such as information boards, bulletins, and posters displaying OHSE management results.
5. Communication through the HC Department, including:
 - a. Information on OHSE training programs;
 - b. OHSE regulations and requirements; and
 - c. Results of OHSE inspections and audits.

Tabel Risiko K3 dan Mitigasi Utama OHS Risk and Key Mitigation Table

Tabel berikut menyajikan gambaran umum mengenai potensi risiko keselamatan dan kesehatan kerja yang dapat muncul dalam kegiatan operasional Perseroan serta upaya pengendalian yang diterapkan. Risiko yang disajikan merupakan identifikasi pada tingkat umum dan tidak mencerminkan seluruh potensi risiko yang mungkin timbul pada setiap aktivitas operasional secara spesifik.

The following table presents a general overview of potential occupational health and safety risks that may arise from the Company's operational activities and the control measures implemented. The risks presented represent general level identification and do not reflect all potential risks that may arise from each specific operational activity.

Kegiatan Activity	Bahaya K3 OHS Hazard	Risiko K3 OHS Risk	Upaya Pengendalian Mitigation Measures
Bekerja dengan kelistrikan Working with electrical equipment	Hubungan Arus Pendek Listrik Electrical short circuit	Kebakaran Fire	· Dipastikan peralatan sesuai SNI · Tidak ada kabel yang terkelupas · Penyediaan APAR · Penyediaan <i>Hydrant</i> · Pengecekan instalasi listrik/<i>Thermograph</i> · Penataan jalur evakuasi · Prosedur Inspeksi terencana · Ensure equipment complies with SNI standards · Ensure no exposed or damaged cables · Provision of APAR · Provision of fire hydrants · Inspection of electrical installation/<i>Thermograph</i> · Evacuation route arrangement · Planned inspection procedures
	Tersengat Listrik Electric shock	Gangguan kenyamanan (kaget) Discomfort (startled)	· Dipastikan tidak ada kabel yang terkelupas · Pemakaian alat listrik standar SNI · Prosedur Inspeksi Terencana · Ensure no exposed cables · Use electrical equipment compliant with SNI standards · Planned inspection procedures



Kegiatan Activity	Bahaya K3 OHS Hazard	Risiko K3 OHS Risk	Upaya Pengendalian Mitigation Measures
	Terpapar Radiasi (non ionisasi)- cahaya komputer Exposure to non- ionizing radiation (computer light)	Gangguan Fungsi Organ Organ function disturbance	· Penggantian ke monitor LCD/LED · Budaya 20-20-20 Rule · Pemasangan rambu <i>Computer Vision Syndrome</i> · Replacement with LCD/LED monitors · Implementation the of 20-20-20 Rule · Installation of Computer Vision Syndrome signage
Bekerja dengan posisi duduk Working in a sitting position	Kondisi peralatan kerja yang kurang memadai Inadequate work equipment conditions	Ketidaknyamanan Discomfort	· Penggunaan kursi yang nyaman dan ergonomis · Poster ergonomi posisi duduk · Uji lingkungan kerja faktor ergonomi setiap 1 tahun sekali · Use of ergonomic and comfortable chairs · Ergonomic sitting posture posters · Conduct annual ergonomic workplace environment assessment
Bahaya psikososial di lingkungan Perseroan Psychosocial hazards in the Company's work environment	Kelelahan Fatigue	Kurang fokus, mengantuk Reduced focus, drowsiness	· Desain tempat kerja yang nyaman dan ergonomis · Fasilitas olahraga seminggu sekali · Mengadakan kegiatan gerakan hidup sehat bagi tenaga kerja · Comfortable and ergonomic workplace design · Weekly sports facilities · Conduct healthy lifestyle activities for employees
	Beban kerja berlebih Excessive workload	Gelisah Anxiety	· Desain tempat kerja yang nyaman dan ergonomis · Pengaturan jam kerja · Mengadakan kegiatan gerakan hidup sehat bagi tenaga kerja seperti menyediakan fasilitas olahraga seminggu sekali · Hak cuti pekerja yang sesuai dengan regulasi pemerintah · Comfortable and ergonomic workplace design · Work hour arrangement · Healthy lifestyle activities including weekly sports facilities · Employee leave entitlement in accordance with government regulations
	Viktimisasi (Korban kekerasan fisik/ mental misalnya <i>bullying</i>) Victimization (physical/mental violence such as <i>bullying</i>)	Ketidaknyamanan, kecemasan Discomfort, anxiety	· Peraturan kode etik perusahaan yang disosialisasikan oleh HCBP · Peraturan cara pelaporan terjadinya kekerasan · Penandatanganan <i>stop bullying</i> · Company code of conduct regulations socialized by HCBP · Procedures for reporting incidents of violence · Signing of a stop-bullying declaration
	Penilaian kerja yang tidak obyektif Non-objective performance assessment	Gelisah, konflik antar personal Anxiety, interpersonal conflict	Penilaian kinerja berdasarkan KPI dan diverifikasi secara berjenjang Performance assessment based on KPI and verified through hierarchical review
	Pelecehan Harassment	Ketidaknyamanan, kecemasan Discomfort, anxiety	· Peraturan kode etik perusahaan · Peraturan cara pelaporan terjadinya pelecehan · Sosialisasi tentang pencegahan dan penanganan kekerasan seksual di tempat kerja · Company code of conduct regulations · Procedures for reporting harassment incidents · Socialization on prevention and handling of workplace sexual harassment



Kegiatan Activity	Bahaya K3 OHS Hazard	Risiko K3 OHS Risk	Upaya Pengendalian Mitigation Measures
	Intimidasi Intimidation	Kecemasan Anxiety	- Peraturan kode etik perusahaan - Peraturan cara pelaporan terjadinya intimidasi - Company code of conduct regulations - Procedures for reporting intimidation
	Suasana kerja yang tidak kondusif Non-conducive work environment	Ketidaknyamanan Discomfort	- Desain tempat kerja yang nyaman dan ergonomis - Penerapan 5R di area kerja masing masing - Comfortable and ergonomic workplace design - Implementation of 5R in respective work areas
	Rancangan tugas tidak sesuai Inappropriate job assignment		<i>Job Description</i> setiap bagian sudah ditentukan dan disepakati oleh karyawan yang bersangkutan <i>Job descriptions for each position have been determined and agreed upon by the respective employees</i>
Melakukan pekerjaan saat cuaca ekstrim Working during extreme weather conditions	Terkena sambaran petir Lightning strike	<i>Fatality</i>	- Menghentikan pekerjaan luar ruangan saat cuaca ekstrim dan mematikan alat komunikasi - Pemasangan instalasi penyalur petir dan <i>grounding</i> - Inspeksi berkala - Sertifikasi - Cease outdoor work during extreme weather and shutdown of communication equipment - Installation of lightning protection and grounding - Regular inspections - Certification
		Kerusakan properti Property damage	- Pemasangan instalasi penyalur petir dan <i>grounding</i> - Inspeksi berkala - Sertifikasi - Installation of lightning protection and grounding - Regular inspections - Certification
Kondisi darurat trip PLN Emergency condition due to PLN power trip	Paparan benda fisik (tajam, licin, kasar) Exposure to physical objects (sharp, slippery, rough surfaces)	Lecet, tergores, iritasi Abrasions, cuts, irritation	- Membebaskan jalur evakuasi dari barang/material yang ada - Lampu <i>emergency</i> berbahan baterai cadangan yang menyala saat listrik padam <i>Supply Power</i> dari genset - Rambu Jalur evakuasi - Keep evacuation routes free from materials/obstructions - Emergency lights with backup battery during power outages - Power supply from generator sets - Evacuation route signage
	Terpeleset, Tersandung, dan Terjatuh Slips, trips, and falls	Keseleo, lecet Sprains, abrasions	
Evakuasi keadaan darurat Emergency evacuation	Terpeleset, Tersandung, dan Terjatuh Slips, trips, and falls	Terpeleset, tersandung, terjatuh Slips, trips, falls	- Membebaskan jalur evakuasi dari barang/material yang ada - Pembentukan tim tanggap darurat - Rambu jalur evakuasi - Simulasi tanggap darurat - Keep evacuation routes free from materials/obstructions - Establishment of emergency response teams - Evacuation route signage - Emergency response drills



Kegiatan Activity	Bahaya K3 OHS Hazard	Risiko K3 OHS Risk	Upaya Pengendalian Mitigation Measures
Mobilitas pengunjung di area kerja (diluar personil Samator Group)	Kurang hati-hati, ceroboh Carelessness, negligence	Luka sedang Moderate injury	- Terdapat rambu di area - Menggunakan helm dan sepatu <i>safety</i> - Safety signage in the area - Use of safety helmets and safety shoes
Visitor mobility within the work area (non-Samator Group personnel)	Kurang terampil/ pengetahuan Lack of skills/ knowledge	- Pekerjaan lamban - Membuat kesalahan dalam pekerjaan - Slow work performance - Errors in task execution	Pelaksanaan <i>Safety Induction</i> Implementation of Safety Induction
	Tidak mematuhi peraturan Non-compliance with regulations	Surat teguran Warning letter	

Pelatihan K3

OHS Training

[GRI 403-5]

Sebagai bagian dari penguatan sistem pengelolaan K3, Perseroan menyelenggarakan berbagai program pelatihan K3 yang dirancang untuk meningkatkan kompetensi, kewaspadaan, dan kepatuhan karyawan terhadap standar keselamatan kerja. Pelatihan ini mencakup aspek pencegahan kecelakaan, pengendalian risiko operasional, serta kesiapsiagaan dalam menghadapi kondisi darurat, dan dilaksanakan secara terstruktur sesuai dengan kebutuhan fungsi kerja dan tingkat risiko masing-masing aktivitas.

Selain itu, Perseroan juga menyelenggarakan pelatihan internal dasar K3L yang diwajibkan bagi seluruh karyawan dan dilaksanakan secara berkala setiap 2 (dua) minggu sekali. Program ini mencakup 10 (sepuluh) topik utama, yaitu:

1. *Awareness Sistem Management Integrated;*
2. Dasar Peraturan Perundangan K3L;
3. MSDS dan Penanganan Produk;
4. *Product Knowledge;*
5. *Safety Inspection;*
6. Penilaian Risiko/HIRADC & IADL;
7. Job Safety Analysis;
8. *Lock Out Tag Out;*
9. *Basic Incident Investigasi;*
10. Pengendalian B3 dan penanganan Limbah B3.

As part of strengthening the OHS management system, the Company conducts various OHS training programs designed to enhance employee competence, awareness, and compliance with workplace safety standards. These training programs cover accident prevention, operational risk control, and emergency preparedness, and are implemented in a structured manner according to the requirements of each job function and the risk level of related activities.

In addition, the Company conducts mandatory internal basic HSE training for all employees, which is carried out regularly every 2 (two) weeks. This program covers 10 (ten) key topics, namely:

1. Integrated Management System Awareness;
2. Basic HSE Regulatory Framework;
3. MSDS and Product Handling;
4. Product Knowledge;
5. Safety Inspection;
6. Risk Assessment/HIRADC & IADL;
7. Job Safety Analysis;
8. Lock Out Tag Out;
9. Basic Incident Investigation;
10. Hazardous Materials (B3) Control and Hazardous Waste Management.



Sepanjang tahun 2025, Perseroan menyelenggarakan sejumlah pelatihan K3 yang diuraikan dalam tabel berikut:

Throughout 2025, the Company organized several OHS training programs as presented in the following table.

Nama Pelatihan Training Name	Tanggal Pelatihan Training Schedule	Penyelenggara Pelatihan Training Organizer
Sertifikasi SIO Forklift Kelas I Forklift SIO Class I Certification	20 Maret 2025 March 20, 2025	PT Tri Multi Guna Solusi
Petugas Pemadam Kebakaran Kelas D Firefighter Officer Class D	20 Oktober 2025 October 20, 2025	Synergy Solusi & Lima Prima Solusindo
	16 November 2025 November 16, 2025	
	26 November 2025 November 26, 2025	
POPLB3	19 November 2025 November 19, 2025	PT Mairodi Mandiri Sejahtera
	25 November 2025 November 25, 2025	
K3 Kimia Chemical OHS	8 Desember 2025 December 8, 2025	Synergy Solusi & Lima Prima Solusindo
K3 Listrik Electricity OHS	17 Desember 2025 December 17, 2025	PT Mairodi Mandiri Sejahtera

Seluruh kegiatan pelatihan yang diselenggarakan telah didokumentasikan dalam *training record* K3L sebagai bagian dari sistem manajemen keselamatan Perseroan untuk memantau tingkat partisipasi, kebutuhan pengembangan kompetensi, serta efektivitas program pelatihan keselamatan kerja.

All training activities conducted have been documented in the HSE training records as part of the Company's safety management system to monitor participation levels, competency development needs, and the effectiveness of workplace safety training programs.

Layanan Kesehatan Kerja

Work Health Services

[GRI 403-3]

Perseroan menyediakan layanan kesehatan kerja sebagai bagian dari upaya menjaga keselamatan, kesehatan, dan produktivitas karyawan secara berkelanjutan. Layanan ini mencakup pemeriksaan kesehatan rutin yang disesuaikan dengan karakteristik pekerjaan dan tingkat risiko masing-masing fungsi kerja. Pekerja kantor dan pekerja produksi menjalani pemeriksaan kesehatan berdasarkan paparan bahaya kerja yang relevan, sehingga hasil pemeriksaan dapat memberikan gambaran yang akurat mengenai kondisi kesehatan tenaga kerja.

Hasil pemeriksaan kesehatan dianalisis oleh dokter perusahaan, dikonsultasikan secara individual kepada karyawan terkait, serta ditinjau oleh Koordinator Kesehatan Kerja bersama Departemen Sumber Daya Manusia. Pendekatan ini memastikan tindak lanjut kesehatan dilakukan secara tepat dan proporsional, sekaligus mendukung pencegahan penyakit akibat kerja sejak dini.

Selain pemeriksaan kesehatan berkala, Perseroan menyediakan perlindungan kesehatan melalui kepesertaan BPJS Ketenagakerjaan serta asuransi kesehatan dan rumah sakit yang mencakup seluruh karyawan beserta anggota keluarganya. Penyediaan fasilitas ini bertujuan memberikan rasa aman bagi karyawan sekaligus mendukung kesinambungan kinerja operasional.

The Company provides work health services as part of its efforts to maintain employee safety, health, and productivity on a sustainable basis. These services include routine medical check-ups tailored to the characteristics of each job and the level of occupational risk associated with specific work functions. Office employees and production workers undergo medical check-ups based on relevant workplace hazard exposure, enabling the results to provide an accurate overview of employees' health conditions.

The results of these medical check-ups are analyzed by the Company's physician, individually consulted with the respective employees, and reviewed by the Occupational Health Coordinator with the Human Capital Department. This approach ensures that appropriate and proportional health follow up measures are taken while supporting the early prevention of occupational diseases.

In addition to periodic medical check-ups, the Company provides health protection through participation in the BPJS Ketenagakerjaan program as well as health and hospital insurance coverage for all employees and their family members. These facilities are intended to provide employees with a sense of security while supporting the continuity of operational performance.



Promosi Kesehatan Kerja

Work Health Promotion

[GRI 403-6]

Untuk memperkuat upaya pencegahan dan meningkatkan kesadaran akan kesehatan kerja, Unit HSE bersama Departemen SDM secara aktif melaksanakan program promosi kesehatan di lingkungan Perseroan. Program ini diarahkan tidak hanya pada aspek keselamatan kerja, tetapi juga pada pembentukan perilaku hidup sehat yang mendukung kesejahteraan jangka panjang karyawan. Sepanjang tahun 2025, kegiatan promosi kesehatan kerja yang dilaksanakan mencakup berbagai inisiatif edukatif dan kampanye internal yang disesuaikan dengan kebutuhan dan karakteristik lingkungan kerja Perseroan, yaitu:

1. *Awareness Training & Safety Alert* untuk Berkendara Aman dan Bertanggung Jawab
Program ini dirancang khusus untuk para pengemudi guna meningkatkan kesadaran keselamatan berkendara, membangun sikap berkendara yang bertanggung jawab, serta meminimalkan risiko kecelakaan di jalan raya.
2. *Awareness Training* tentang Ergonomi di Tempat Kerja
Pelatihan yang bertujuan membantu karyawan mengidentifikasi faktor risiko di lingkungan kerja serta menerapkan strategi dan teknik untuk mengurangi risiko cedera saat bekerja
3. Program Gerakan Hidup Sehat
Berbagai kegiatan olahraga rutin diselenggarakan untuk mendorong aktivitas fisik, termasuk bulu tangkis, voli, senam, yoga, mini soccer, futsal, tenis meja, serta seni musik. Jenis dan jadwal kegiatan olahraga di setiap wilayah kerja disesuaikan dengan preferensi karyawan di masing-masing area.
4. Program Pemeriksaan Kesehatan Karyawan
Pemeriksaan kesehatan rutin dijadwalkan setiap tahun untuk memastikan kondisi kesehatan karyawan tetap optimal

To strengthen preventive efforts and increase awareness of occupational health, the HSE Unit together with the Human Capital Department actively conducts health promotion programs within the Company. These programs focus not only on workplace safety but also on encouraging healthy lifestyles that support employees' long-term wellbeing. Throughout 2025, the occupational health promotion activities carried out included various educational initiatives and internal campaigns tailored to the needs and characteristics of the Company's working environment, including:

1. *Awareness Training and Safety Alert for Safe and Responsible Driving*
This program is specifically designed for drivers to enhance awareness of road safety, encourage responsible driving behavior, and minimize the risk of traffic accidents.
2. *Workplace Ergonomics Awareness Training*
Training aimed at helping employees identify risk factors in the workplace and apply strategies and techniques to reduce the risk of work-related injuries.
3. *Healthy Lifestyle Program*
Various regular sports activities are organized to encourage physical activity, including badminton, volleyball, gymnastics, yoga, mini soccer, futsal, table tennis, and music activities. The type and schedule of activities in each work area are adjusted according to employee preferences in each location.
4. *Employee Medical Check Up Program*
Routine medical check up are scheduled annually to ensure that employees maintain optimal health conditions.

Sistem Manajemen K3L Kontraktor

OHSE Management System for Contractors

[GRI 403-7]

Perseroan menerapkan pengelolaan K3L yang terintegrasi bagi kontraktor untuk memastikan seluruh aktivitas kerja di lingkungan Perseroan memenuhi standar keselamatan dan kesehatan kerja yang berlaku. Pendekatan ini bertujuan memitigasi risiko kecelakaan kerja tidak hanya bagi karyawan Perseroan, tetapi juga bagi tenaga kerja kontraktor yang terlibat dalam kegiatan operasional.

Pengendalian K3L terhadap kontraktor dilakukan melalui beberapa tahapan sebagai berikut:

1. *Pelatihan Orientasi K3L*
Kontraktor yang akan melakukan pekerjaan berisiko tinggi, seperti bekerja di ruang terbatas, ketinggian, atau dengan suhu ekstrem, wajib mengikuti pelatihan orientasi keselamatan dari Unit HSE. Pelatihan mencakup informasi tentang bahaya, formulir izin kerja, dan penggunaan APD.

The Company implements an integrated OHSE management approach for contractors to ensure that all work activities within the Company's operational areas comply with applicable occupational health and safety standards. This approach aims to mitigate the risk of workplace accidents not only for the Company's employees but also for contractor personnel involved in operational activities.

OHSE controls for contractors are implemented through several stages as follows:

1. *OHSE Orientation Training*
Contractors who will perform high risk work, such as working in limited spaces, at heights, or under extreme temperature conditions, must participate in work safety induction training provided by the HSE Unit. The training includes information on potential hazards, work permit procedures, and the use of personal protective equipment (PPE).



2. Pengenalan Lokasi Kerja

Manajer kontraktor atau supervisor proyek memberikan pengenalan lokasi, termasuk peralatan darurat dan sistem evakuasi, kepada seluruh pekerja kontraktor sebelum pekerjaan dimulai.

3. Kepatuhan pada Standar Keselamatan

Selama bekerja di area Perseroan, kontraktor dan pekerjanya wajib mematuhi standar keselamatan yang berlaku. Proyek diawasi oleh Supervisor Proyek, *HSE Officer*, dan *Security*, yang akan melakukan tindakan koreksi jika ditemukan penyimpangan terhadap prosedur K3L.

4. Sanksi atas Ketidakepatuhan

Jika kontraktor melanggar prosedur atau standar K3L, *General Manager* berwenang memberikan sanksi, seperti teguran, surat peringatan, denda, hingga pemutusan kontrak.

2. Workplace Orientation

The contractor's manager or project supervisor provides an introduction to the worksite, including emergency equipment and evacuation systems, to all contractor personnel before work activities begin.

3. Compliance with Safety Standards

While working within the Company's operational area, contractors and their personnel are required to comply with applicable safety standards. The project is supervised by the Project Supervisor, HSE Officer, and Security personnel, who will take corrective action if any deviations from OHSE procedures are identified.

4. Sanctions for Non Compliance

If a contractor violates OHSE procedures or standards, the General Manager has the authority to impose sanctions, including warnings, written warning letters, financial penalties, or termination of the contract.

Evaluasi K3

OHS Evaluation

[GRI 403-9, 403-10] [ESG S-06]

Untuk memastikan efektivitas penerapan sistem manajemen keselamatan, Perseroan secara berkala melaksanakan audit internal K3 guna mengevaluasi kepatuhan terhadap kebijakan, prosedur operasional, serta standar keselamatan yang berlaku di seluruh fasilitas operasional. Selain audit internal, Perseroan juga menjalani *surveillance audit* tahunan oleh lembaga sertifikasi independen sebagai bagian dari proses pemantauan berkelanjutan terhadap penerapan standar ISO 45001:2018. Secara berkala, Perseroan juga mengikuti proses resertifikasi setiap tiga tahun sekali guna memastikan bahwa sistem manajemen keselamatan tetap memenuhi persyaratan standar internasional serta terus ditingkatkan sesuai perkembangan praktik keselamatan kerja.

Hasil audit memberikan gambaran komprehensif mengenai efektivitas penerapan K3, tingkat kepatuhan terhadap standar keselamatan, serta area yang memerlukan perbaikan. Rekomendasi yang dihasilkan digunakan sebagai dasar penyempurnaan kebijakan, prosedur operasional, serta program peningkatan keselamatan kerja secara berkelanjutan.

Kinerja keselamatan kerja Perseroan dan kontraktor, termasuk kejadian kecelakaan, *near miss*, serta tingkat kecelakaan kerja, disajikan dalam tabel berikut:

To ensure the effectiveness of the safety management system implementation, the Company periodically conducts internal OHS audits to evaluate compliance with policies, operational procedures, and safety standards across all operational facilities. In addition to internal audits, the Company also undergoes annual surveillance audits conducted by independent certification bodies as part of the continuous monitoring of ISO 45001:2018 implementation. The Company also participates in recertification processes every three years to ensure that the safety management system continues to meet international standard requirements and is continuously improved in line with evolving occupational safety practices.

Audit results provide a comprehensive overview of the effectiveness of OHS implementation, the level of compliance with safety standards, and areas that require improvement. The resulting recommendations are used as the basis for refining policies, operational procedures, and workplace safety improvement programs on an ongoing basis.

The Company's occupational safety performance, including incidents involving employees and contractors such as workplace accidents, near misses, and accident rates, is presented in the following table:



Tabel Kecelakaan Kerja **Work Accident Table**

Uraian Description	2025	2024*	2023*
Near Miss	4.645	3.351	1.008
Kecelakaan Accident	110	100	45
Fatality	-	-	-
Incident	-	-	7
Total Kejadian Keadaan Darurat di dalam Lokasi Number of Emergencies Inside the Location	-	1	-
Total Kejadian Darurat di luar Lokasi Number of Emergencies Outside the Location	-	2	-

*Disajikan kembali karena perubahan rumus perhitungan
 *Restated due to changes in the calculation formula

Perhitungan *near miss* dilakukan berdasarkan hasil identifikasi aktif terhadap potensi bahaya, kondisi tidak aman, perilaku tidak aman, serta kejadian yang berpotensi menimbulkan insiden yang ditemukan melalui kegiatan *safety patrol* dan mekanisme pelaporan internal. Seluruh temuan tersebut dicatat dalam sistem pelaporan SHE yang terintegrasi dan dapat diakses secara internal oleh karyawan yang berwenang. Mekanisme ini mendukung partisipasi karyawan dalam proses identifikasi dan pelaporan potensi risiko, serta memperkuat penerapan budaya keselamatan kerja yang proaktif di seluruh lini operasional.

Peningkatan jumlah *near miss* yang tercatat pada tahun 2025 mencerminkan penguatan proses pengawasan, peningkatan efektivitas identifikasi potensi bahaya, serta meningkatnya partisipasi karyawan dalam pelaporan dini. Dalam perspektif pengelolaan keselamatan kerja, tren ini dipandang sebagai indikator yang positif, karena menunjukkan bahwa potensi risiko semakin dini dikenali, dilaporkan, dan ditindaklanjuti sebelum berkembang menjadi insiden atau kecelakaan kerja. Dengan demikian, peningkatan pelaporan *near miss* tidak semata-mata menunjukkan kenaikan tingkat risiko, melainkan juga mencerminkan perbaikan dalam *awareness*, transparansi pelaporan, dan efektivitas sistem pengendalian risiko Perseroan.

The calculation of near miss is based on the active identification of potential hazards, unsafe conditions, unsafe behaviors, and events that may lead to incidents, as identified through safety patrol activities and internal reporting mechanisms. All findings are recorded in an integrated SHE reporting system and are accessible internally to authorized personnel. This mechanism supports employee participation in identifying and reporting potential risks, while strengthening the implementation of a proactive safety culture across all operational lines.

The increase in the number of near miss recorded in 2025 reflects strengthened supervision processes, improved effectiveness in identifying potential hazards, and higher employee participation in early reporting. From an occupational safety management perspective, this trend is viewed as a positive indicator, as it demonstrates that potential risks are increasingly identified, reported, and addressed at an early stage before escalating into incidents or workplace accidents. Therefore, the increase in near miss reporting does not necessarily indicate a higher level of risk, but rather reflects improvements in awareness, reporting transparency, and the effectiveness of the Company's risk control system.



Tabel Tingkat Kecelakaan Kerja Table of Work Accidents Level

Tingkat Kecelakaan Kerja Work Accident Level	2025		2024*		2023	
	Pria Male	Wanita Female	Pria Male	Wanita Female	Pria Male	Wanita Female
Perseroan The Company						
Total Recordable Injury Rate	2,54	-	1,17	-	0,5	-
Lost Time Injury Rate	1,02	-	1,04	-	0,1	-
Number of Fatalities	-	-	-	-	-	-
Fatal Accident Rate (Excluding Illness Fatalities)	-	-	-	-	-	-
Fatal Incident Rate	-	-	-	-	-	-
Total Recordable Illness Rate	-	-	-	-	-	-
Kontraktor Contractor						
Total Recordable Injury Rate	-	-	-	-	0,5	-
Lost Time Injury Rate	-	-	-	-	0,1	-
Number of Fatalities	-	-	-	-	-	-
Fatal Accident Rate (Excluding Illness Fatalities)	-	-	-	-	-	-

*Disajikan kembali karena perubahan rumus perhitungan
*Restated due to changes in the calculation formula

Melalui penerapan pendekatan yang komprehensif, Perseroan mencatatkan zero *fatality* sepanjang tahun 2025, yang mencerminkan efektivitas pengelolaan K3 dan komitmen seluruh insan Perseroan dalam menciptakan lingkungan kerja yang aman.

Through the implementation of a comprehensive approach, the Company recorded zero fatalities throughout 2025, reflecting the effectiveness of its OHS management and the commitment of all Company personnel in maintaining a safe working environment.



Pengembangan Masyarakat

Community Development

Dampak Operasi terhadap Masyarakat Sekitar

Impact of Operations to the Surrounding Communities

[POJK F.23]

Perseroan menyadari bahwa keberadaan dan aktivitas operasionalnya tidak terlepas dari interaksi yang intens dengan masyarakat di sekitar wilayah operasional. Kegiatan usaha Perseroan memberikan dampak ekonomi dan sosial yang nyata, antara lain melalui penciptaan lapangan kerja, perputaran ekonomi lokal, serta peningkatan akses terhadap layanan dan kesempatan pengembangan kapasitas masyarakat.

Di sisi lain, Perseroan juga memahami bahwa aktivitas industri berpotensi menimbulkan dinamika sosial tertentu, termasuk perubahan pola ekonomi lokal dan potensi ketimpangan sosial apabila tidak dikelola secara tepat. Oleh karena itu, pengelolaan dampak sosial tidak diposisikan sebagai aktivitas filantropi semata, melainkan sebagai bagian dari tanggung jawab Perseroan dalam menjaga hubungan jangka panjang yang konstruktif dengan masyarakat.

Untuk merespons hal tersebut, Perseroan menjalankan program pengembangan masyarakat yang dirancang secara terarah dan berkelanjutan. Program-program ini dilaksanakan melalui inisiatif Tanggung Jawab Sosial Perusahaan (*Corporate Social Responsibility/CSR*) yang disesuaikan dengan kebutuhan, karakteristik, serta potensi masing-masing wilayah operasional. Pendekatan ini bertujuan memastikan bahwa manfaat yang dihasilkan bersifat relevan, berdampak nyata, dan berkontribusi terhadap ketahanan sosial masyarakat dalam jangka panjang, sekaligus memitigasi potensi dampak negatif dari aktivitas operasional Perseroan.

The Company acknowledges that its presence and operational activities are closely linked with intensive interaction with communities surrounding its operational areas. The Company's business activities generate tangible economic and social impacts, including job creation, local economic circulation, and increased access to services and opportunities for community capacity development.

At the same time, the Company acknowledges that industrial activities may also give rise to certain social dynamics, including changes in local economic patterns and potential social disparities if not managed appropriately. Therefore, the management of social impacts is not positioned merely as a philanthropic activity, but as part of the Company's responsibility to maintain constructive long-term relationships with surrounding communities.

In response, the Company implements community development programs designed in a structured and sustainable manner. These programs are carried out through Corporate Social Responsibility (CSR) initiatives that are aligned with the needs, characteristics, and potential of each operational area. This approach aims to ensure that the benefits generated are relevant, create tangible impacts, and contribute to long term community resilience, while also mitigating potential negative impacts arising from the Company's operational activities.

Kegiatan CSR Tahun 2025

CSR Activities in 2025

[POJK F.25] [ESG S-12]

Sepanjang tahun 2025, Perseroan memfokuskan pelaksanaan program CSR pada upaya peningkatan kesejahteraan masyarakat serta penguatan kapasitas sosial dan ekonomi komunitas di sekitar wilayah operasional. Pelaksanaan program dilakukan dengan mempertimbangkan prioritas kebutuhan lokal dan kesinambungan manfaat yang dapat dirasakan oleh masyarakat. Rincian kegiatan CSR yang dilaksanakan Perseroan selama tahun 2025 disajikan pada tabel berikut.

Throughout 2025, the Company focused its CSR programs on improving community welfare and strengthening the social and economic capacity of communities surrounding its operational areas. Program implementation was carried out by considering local priority needs and ensuring the sustainability of benefits received by the communities. Details of CSR activities implemented by the Company during 2025 are presented in the following table.



Safari Ramadhan: Sedekah Bumi

Surabaya, Bojonegoro & Palembang

Bupati, Walikota, Dinas Kelautan dan Perikanan, Dinas Lingkungan Hidup, Jasa Tirta, BBWS, Eco Enzyme, Dinas Pariwisata
Regent, Mayor, Marine and Fisheries Agency, Environmental Agency, Jasa Tirta, River Basin Authority (BBWS), Eco Enzyme, Tourism Agency

Silaturahmi bersama karyawan, relasi loyal, komunitas/aktivis lokal, UMKM lokal, serta anak panti asuhan dengan mengambil lokasi kegiatan di area Sumber Daya Air (SDA) setempat. "ALL IN" menjadi semangat untuk seluruh pihak termasuk unsur SDA dalam menyambut Samator Emas.

Nilai | Value
Rp173,576,506

Gathering with employees, loyal partners, local community leaders and activists, local MSMEs, as well as children from orphanages, held in the local Water Resources (SDA) area. The spirit of "ALL IN" reflects the collective commitment of all parties, including the SDA stakeholders, in welcoming Samator Emas.



JAGIR

Surabaya

Prof. M. Nuh (Ketua Dewan Pembina) Pemerintah Provinsi Jawa Timur, Pemerintah Kota Surabaya, Balai Besar Wilayah Sungai Brantas, Perusahaan Jasa Tirta I, Mitra Sektor Swasta, Perguruan Tinggi
Prof. M. Nuh (Chairman of the Board of Trustees) Government of East Java, Province Government of Surabaya City, Balai Besar Wilayah Sungai Brantas, Perusahaan Jasa Tirta I, Private Sector Partner, Universities

Acara seremonial yang diselenggarakan untuk menandai dimulainya revitalisasi kawasan JAGIR, diawali dengan pembangunan awal jalur jogging.

Nilai | Value
Rp1.010.415.690

A ceremonial event held to mark the commencement of the JAGIR area revitalization, beginning with the initial construction of the jogging track.



Indika Foundation

Jakarta

Indika Foundation

Bantuan kegiatan sosial

Social assistance activities

Nilai | Value
Rp1.500.0000.000



Realisasi Anggaran CSR

Realization of CSR Budget

Sepanjang tahun 2025, Perseroan telah menyalurkan biaya sebesar Rp2,68 miliar dalam mendukung pelaksanaan berbagai program CSR.

Throughout 2025, the Company allocated Rp2.68 billion to support the implementation of various CSR programs.



Pengaduan Masyarakat

Public Complaints

[POJK F.24]

Perseroan menyediakan mekanisme formal untuk menerima dan menindaklanjuti pengaduan dari masyarakat sebagai bagian dari komitmen menjaga hubungan yang konstruktif dan transparan dengan pemangku kepentingan di sekitar wilayah operasional. Mekanisme ini dirancang agar dapat diakses dengan mudah serta memastikan setiap pengaduan ditangani secara objektif dan akuntabel. Pengaduan masyarakat dapat disampaikan melalui beberapa saluran resmi berikut:

The Company provides a formal mechanism to receive and follow up on public complaints as part of its commitment to maintaining constructive and transparent relationships with stakeholders surrounding its operational areas. This mechanism is designed to be easily accessible and to ensure that every complaint is handled objectively and accountably. Community grievances may be submitted through the following official channels:

Email	Kirimkan pengaduan ke alamat whistleblower@samator.com Send complaints to whistleblower@samator.com	
SMS atau WhatsApp SMS or WhatsApp	Hubungi 0811 3050 3000 Contact 0811 3050 3000	
Surat Tertulis Written Letter	Kirimkan pengaduan yang ditujukan kepada Unit Audit Internal ke alamat berikut: Send complaints addressed to the Internal Audit Unit at the following address:	
	Kantor Surabaya Surabaya Office Jl. Kedung Baruk No. 25-28 Kedung Baruk, Rungkut Surabaya, Jawa Timur, Indonesia, 60298	Kantor Jakarta Jakarta Office UGM Samator Pendidikan Gedung A Lt. 5 & 6 Jl. Dr. Saharjo No. 83 ,Manggarai, Tebet Jakarta Selatan, Indonesia 12850

Seluruh pengaduan yang diterima dicatat dan ditangani oleh Unit Internal Audit. Apabila diperlukan, Perseroan melakukan investigasi lanjutan dengan melibatkan unit terkait untuk memastikan penyelesaian yang tepat dan proporsional.

All complaints received are recorded and handled by the Internal Audit Unit. If necessary, the Company conducts further investigations by involving relevant units to ensure appropriate and proportional resolution.

Hingga akhir tahun 2025, Perseroan tidak menerima pengaduan masyarakat terkait isu sosial. Kondisi ini mencerminkan upaya Perseroan dalam mengelola dampak operasional secara bertanggung jawab serta menjaga komunikasi yang baik dengan masyarakat di sekitar wilayah operasional.

As of the end of 2025, the Company did not receive any public complaint related to social issues. This reflects the Company's efforts to manage operational impacts responsibly while maintaining good communication with communities surrounding its operational areas.



Tanggung Jawab terhadap Produk dan Layanan

Responsibility for Products and Services

Komitmen Memberikan Layanan yang Setara

Commitment to Provide Equal Services

[POJK F.17]

Perseroan berkomitmen memberikan akses layanan yang setara kepada seluruh pelanggan dengan menerapkan prinsip non-diskriminasi dalam penyediaan produk dan layanan. Komitmen ini diwujudkan dengan memastikan bahwa pelanggan memperoleh perlakuan yang adil dan konsisten, tanpa perbedaan berdasarkan skala usaha, lokasi geografis, maupun latar belakang lainnya.

Dalam praktiknya, Perseroan menerapkan standar layanan yang seragam di seluruh wilayah operasional, baik dari sisi ketersediaan produk, prosedur pemesanan, hingga mekanisme distribusi dan layanan purna jual. Pendekatan ini bertujuan memastikan bahwa kualitas layanan yang diterima pelanggan tetap konsisten, terlepas dari lokasi maupun karakteristik pelanggan.

Untuk mendukung konsistensi tersebut, Perseroan menerapkan Sistem Manajemen Mutu yang telah tersertifikasi ISO 9001:2015 sebagai kerangka pengendalian proses. Sertifikasi ini memastikan bahwa penerapan prinsip kesetaraan layanan didukung oleh proses yang terstandar, terdokumentasi, dan diawasi secara sistematis di seluruh fasilitas operasional Perseroan.

Hingga akhir periode pelaporan, sertifikasi ISO 9001:2015 telah berhasil diterapkan di 33 unit produksi dan 1 (satu) stasiun pengisian (*filling station*) yang tersebar di 20 pabrik di lokasi strategis di Indonesia, meliputi Medan, Batam, Pelintung, Palembang, Bekasi, Cikande, Pulogadung, Subang, Cikarang, Kendal, Rungkut, Sidoarjo, Bambe, Veteranama, Balikpapan, Kutai, Bontang, Makassar, Sorowako, dan Bitung. Penerapan sertifikasi ini mencerminkan komitmen Perseroan dalam memastikan konsistensi kualitas produk dan layanan, meningkatkan efisiensi operasional, serta memperkuat kepercayaan pelanggan di seluruh wilayah operasional. Beberapa lokasi memiliki lebih dari 1 (satu) unit produksi dalam kawasan yang sama, seperti Pabrik Bambe yang mencakup 5 (lima) unit produksi yang telah tersertifikasi.

The Company is committed to providing equal access to services for all customers by applying non-discrimination principles in the delivery of products and services. This commitment is reflected in ensuring that customers receive fair and consistent treatment, without distinction based on business scale, geographic location, or other backgrounds.

In practice, the Company applies uniform service standards across all operational areas, covering product availability, ordering procedures, distribution mechanisms, and after sales services. This approach ensures that the quality of services received by customers remains consistent regardless of location or customer characteristics.

To support this consistency, the Company implements a Quality Management System certified to ISO 9001:2015 as a framework for process control. This certification ensures that the principle of equal service is supported by standardized, documented, and systematically monitored processes across all operational facilities of the Company.

As of the end of the reporting period, ISO 9001:2015 certification has been successfully implemented across 33 production units and 1 (one) filling station located in 20 plants at strategic locations throughout Indonesia, including Medan, Batam, Pelintung, Palembang, Bekasi, Cikande, Pulogadung, Subang, Cikarang, Kendal, Rungkut, Sidoarjo, Bambe, Veteranama, Balikpapan, Kutai, Bontang, Makassar, Sorowako, and Bitung. The implementation of this certification reflects the Company's commitment to ensuring consistent product and service quality, improving operational efficiency, and strengthening customer trust across all operational areas. Several locations have more than 1 (one) production unit within the same site, such as the Bambe Plant, which comprises 5 (five) certified production units.

Inovasi Produk

Product Innovation

[POJK F.26]

Perseroan secara berkelanjutan melakukan inovasi produk sebagai bagian dari strategi untuk menjaga relevansi bisnis dan meningkatkan nilai yang diberikan kepada pelanggan. Inovasi tidak dipahami semata sebagai peluncuran produk baru, tetapi juga mencakup pengembangan solusi, peningkatan spesifikasi produk, serta penyempurnaan proses dan sistem pendukung yang berpengaruh langsung terhadap kualitas, keandalan pasokan, dan efisiensi operasional.

The Company continuously pursues product innovation as part of its strategy to maintain business relevance and enhance the value delivered to customers. Innovation is not viewed solely as the launch of new products but also includes the development of solutions, improvements in product specifications, and the enhancement of supporting processes and systems that directly affect product quality, supply reliability, and operational efficiency.



Pendekatan inovasi Perseroan didasarkan pada pemahaman atas kebutuhan pelanggan di berbagai segmen serta dinamika industri gas yang menuntut tingkat keselamatan, kontinuitas pasokan, dan fleksibilitas layanan yang semakin tinggi. Oleh karena itu, inisiatif inovasi diarahkan untuk menjawab kebutuhan operasional pelanggan sekaligus memperkuat daya saing Perseroan dalam jangka menengah dan panjang.

Inisiatif inovasi produk yang dilaksanakan Perseroan sepanjang tahun 2025 meliputi berbagai pengembangan yang disesuaikan dengan kebutuhan segmen pelanggan dan karakteristik pasar, yaitu:

1. Kompor hidrogen sebagai salah satu inovasi yang lebih ramah lingkungan
2. Implementasi sistem monitoring *online* nilai *dissolve* oksigen dan control pada sistem aerasi oksigen untuk pemeliharaan ikan
3. Penggunaan hidrogen sebagai bahan bakar dilakukan melalui pengembangan *light tower* yang sebelumnya menggunakan diesel atau solar sebagai sumber energi, kemudian digantikan dengan teknologi *fuel cell* hidrogen.
4. Pembuatan *oxygen tunnel* pada acara "Samator EnviRUNment" merupakan sebuah lorong yang diinjeksikan gas oksigen untuk memperkaya kadar oksigen di dalam ruangan *tunnel* dari 21% menjadi maksimal 23%. Selain itu, ditambahkan *sprayer* air yang disemprotkan secara merata dari bagian atas *tunnel* untuk memberikan efek segar bagi peserta setelah berlari.
5. *Oxygen bar* (*oxybar*) adalah *refreshment* dengan oksigen murni dimana terdapat 2 x 6 buah *humidifier* dengan aromatik untuk dihirup dengan *nasal cannula* untuk meningkatkan kesegaran tubuh dengan menghirup oksigen dengan *purity* tinggi.
6. Penerapan *co-firing* dengan hidrogen di Pesanggaran, Bali, guna mendukung transisi menuju energi bersih. Uji coba ini merupakan kelanjutan dari *trial* awal yang dilakukan pada tahun 2024, di mana hidrogen menggantikan gas alam hingga 7%. Pada pengujian terbaru 2025, persentasenya ditingkatkan menjadi 20% dari total pemakaian gas alam.

The Company's innovation approach is based on an understanding of customer needs across various segments as well as the dynamics of the gas industry, which increasingly demands high levels of safety, supply continuity, and service flexibility. Accordingly, innovation initiatives are directed toward addressing customers' operational requirements while strengthening the Company's competitiveness in the medium and long term.

Product innovation initiatives implemented by the Company throughout 2025 include the following developments tailored to customer segments and market characteristics:

1. Hydrogen stove as a more environmentally friendly innovation.
2. Implementation of an online monitoring system for dissolved oxygen levels and control in oxygen aeration systems for fish hatchery operations.
3. Use of hydrogen as a fuel source through the development of light towers that previously used diesel fuel, which have now been replaced with hydrogen fuel cell technology.
4. Development of an oxygen tunnel during the "Samator EnviRUNment" event, designed as a corridor injected with oxygen gas to increase oxygen levels in the tunnel from 21% to a maximum of 23%. The tunnel is also equipped with water sprayers installed above to provide a refreshing effect for participants after running.
5. Oxygen bar (*oxybar*) as a refreshment facility using pure oxygen, consisting of two sets of six humidifiers with aromatic elements inhaled through nasal cannulas to enhance body freshness through high purity oxygen inhalation.
6. Implementation of hydrogen *co-firing* at Pesanggaran, Bali, to support the transition toward clean energy. This trial follows an initial test conducted in 2024 in which hydrogen replaced natural gas by up to 7%. In the 2025 test, the proportion was increased to 20% of total natural gas consumption.

Keamanan Produk

Product Safety

[GRI 416-2] [POJK F.27] [POJK F.29]

Perseroan menempatkan aspek keamanan produk sebagai prioritas utama dalam seluruh rangkaian kegiatan usaha, mulai dari proses produksi hingga distribusi kepada pelanggan. Komitmen ini diwujudkan melalui penerapan standar keselamatan yang ketat serta penyediaan informasi produk yang jelas dan akurat sebagai bagian dari pemenuhan hak pelanggan. [GRI 3-3]

Informasi terkait karakteristik, penggunaan, dan aspek keselamatan produk disampaikan secara transparan melalui berbagai saluran komunikasi, termasuk situs web, materi promosi, serta komunikasi pemasaran yang terintegrasi. Pendekatan ini bertujuan memastikan pelanggan memiliki pemahaman yang memadai terhadap produk yang digunakan, sehingga dapat meminimalkan risiko keselamatan dalam proses penyimpanan, penggunaan, maupun distribusi lanjutan.

The Company places product safety as a top priority across the entire chain of business activities, from production processes to distribution to customers. This commitment is realized through the implementation of strict safety standards and the provision of clear and accurate product information as part of fulfilling customer rights. [GRI 3-3]

Information regarding product characteristics, usage, and safety aspects is communicated transparently through various communication channels, including the Company's website, promotional materials, and integrated marketing communications. This approach aims to ensure that customers have sufficient understanding of the products they use, thereby minimizing safety risks during storage, usage, and subsequent distribution.



Jaminan keamanan produk didukung oleh proses pengujian dan evaluasi yang dilakukan oleh personel berwenang, sesuai dengan standar mutu internal Perseroan serta ketentuan nasional dan internasional yang relevan. Proses ini menjadi bagian dari sistem pengendalian mutu untuk memastikan seluruh produk yang dipasarkan memenuhi persyaratan keselamatan dan regulasi yang berlaku.

Dalam pelaksanaannya, Perseroan menerapkan berbagai langkah pengendalian keamanan produk, antara lain:

1. Menjamin proses produksi gas industri berjalan aman sesuai *standard operating procedure* (SOP) dan melalui *quality control* internal yang ketat sebelum produk dikirimkan ke pelanggan.
2. Melaksanakan inspeksi dan kalibrasi berkala terhadap sarana dan prasarana pemasaran, seperti tabung gas, *Portable Gas Supply* (PGS), *road trailer*, dan mobil tangki.
3. Memastikan penggunaan tabung gas yang memenuhi standar keamanan, sekaligus menolak pengisian gas pada tabung yang tidak memenuhi persyaratan keselamatan.
4. Menerapkan pedoman penanganan silinder medis yang terkontaminasi eksternal sebagai langkah pencegahan tambahan selama pandemi. Pedoman ini disusun berdasarkan standar yang ditetapkan oleh *Asia Industrial Gases Association* (AIGA), bertujuan mengurangi risiko penularan virus melalui produk yang didistribusikan kepada pelanggan.

Sepanjang tahun 2025, Perseroan tidak mencatat adanya insiden ketidakpatuhan yang berkaitan dengan penyediaan informasi maupun pelabelan produk dan layanan. Selain itu, tidak terdapat kejadian penarikan produk. Kondisi ini mencerminkan konsistensi penerapan sistem pengelolaan keamanan dan mutu produk di seluruh lini operasional Perseroan.

Dampak Produk dan Layanan Impact of Products and Services

[POJK F.28]

Sebagai perusahaan yang bergerak di bidang gas industri dan medis, Perseroan menyadari bahwa produk dan jasa yang disediakan memberikan dampak langsung terhadap keberlangsungan aktivitas pelanggan serta layanan publik yang lebih luas. Dampak tersebut bersifat fungsional dan sistemik, terutama bagi sektor kesehatan, industri, dan infrastruktur yang bergantung pada keandalan pasokan gas untuk menjaga kesinambungan operasional dan keselamatan.

Dalam sektor kesehatan, produk gas medis Perseroan berperan penting dalam mendukung operasional rumah sakit dan fasilitas kesehatan, termasuk untuk tindakan medis, perawatan intensif, serta kesiapsiagaan layanan darurat. Keandalan pasokan gas medis turut berkontribusi pada stabilitas layanan kesehatan dan kualitas pelayanan kepada pasien.

Product safety assurance is supported by testing and evaluation processes conducted by authorized personnel in accordance with the Company's internal quality standards as well as relevant national and international regulations. These processes form part of the quality control system to ensure that all products marketed comply with applicable safety and regulatory requirements.

In its implementation, the Company applies various product safety control measures, including:

1. Ensuring that industrial gas production processes are conducted safely in accordance with standard operating procedures and strict internal quality control before products are delivered to customers.
2. Conducting periodic inspections and calibrations of marketing facilities and infrastructure, such as gas cylinders, *Portable Gas Supply* (PGS), *road trailers*, and tank trucks.
3. Ensuring the use of gas cylinders that meet safety standards while rejecting gas filling in cylinders that do not meet safety requirements.
4. Implementing guidelines for handling externally contaminated medical cylinders as an additional preventive measure during the pandemic. These guidelines are developed based on standards issued by the *Asia Industrial Gases Association* (AIGA) to reduce the risk of virus transmission through products distributed to customers.

Throughout 2025, the Company did not record any incidents of non-compliance related to product information provision or product labeling. In addition, there were no product recall incidents. This reflects the consistent implementation of product safety and quality management systems across the Company's operational lines.

As a company operating in the industrial and medical gas sector, the Company recognizes that the products and services it provides have a direct impact on the continuity of customer activities and broader public services. These impacts are functional and systemic, particularly for sectors such as healthcare, industry, and infrastructure that rely on reliable gas supply to maintain operational continuity and safety.

In the healthcare sector, the Company's medical gas products play an important role in supporting the operations of hospitals and healthcare facilities, including medical procedures, intensive care services, and emergency response preparedness. The reliability of medical gas supply contributes to the stability of healthcare services and the quality of patient care.



Di sektor industri dan manufaktur, produk dan jasa Perseroan mendukung efisiensi proses produksi, kualitas hasil produksi, serta kelangsungan rantai pasok pelanggan. Ketersediaan gas industri yang konsisten memungkinkan pelanggan menjaga produktivitas, memenuhi standar keselamatan kerja, dan mengelola risiko gangguan operasional.

Dampak positif tersebut dikelola melalui penguatan keandalan pasokan, konsistensi kualitas produk, serta kesiapan layanan teknis dan distribusi. Melalui pendekatan ini, Perseroan memastikan bahwa manfaat produk dan jasa dapat dirasakan secara berkelanjutan oleh pelanggan, sekaligus meminimalkan potensi gangguan terhadap aktivitas operasional yang bergantung pada produk Perseroan.

In the industrial and manufacturing sectors, the Company's products and services support production process efficiency, product quality, and the continuity of customer supply chains. The consistent availability of industrial gases enables customers to maintain productivity, meet occupational safety standards, and manage operational disruption risks.

These positive impacts are managed through the strengthening of supply reliability, consistency of product quality, and readiness of technical services and distribution systems. Through this approach, the Company ensures that the benefits of its products and services can be experienced sustainably by customers while minimizing potential disruptions to operational activities that depend on the Company's products.

Keluhan Pelanggan

Customer Complaints

Perseroan menyediakan mekanisme penanganan keluhan pelanggan sebagai bagian dari upaya peningkatan kualitas layanan secara berkelanjutan. Setiap keluhan yang diterima dicatat, dianalisis, dan ditindaklanjuti oleh unit terkait sesuai dengan prosedur yang berlaku.

The Company provides a customer complaint handling mechanism as part of its continuous service quality improvement efforts. Every complaint received is recorded, analyzed, and followed up by the relevant units in accordance with applicable procedures.

Sepanjang tahun 2025, Perseroan menerima sebanyak 460 laporan keluhan pelanggan, dengan mayoritas pengaduan terkait layanan. Jumlah ini menunjukkan penurunan sebesar 26,40% dibandingkan tahun sebelumnya. Berikut adalah tabel yang menggambarkan jumlah pengaduan yang diterima Perseroan dalam 3 tahun terakhir.

Throughout 2025, the Company received a total of 460 customer complaints, with the majority related to services issues. This figure represents a decrease of 26.40% compared with the previous year. The following table presents the number of complaints received by the Company over the past three years.

Jenis Pengaduan Type of Complaint	2025		2024		2023	
	Produk Product	Layanan Service	Produk Product	Layanan Service	Produk Product	Layanan Service
Pengaduan Masuk Received Complaint	-	460	-	625	-	640
Status Pengaduan Complaint Status						
Terselesaikan (%) Resolved (%)	100,00	100,00	-	100,00	-	100,00
Sedang dalam Proses (%) Ongoing (%)	-	-	-	-	-	-



Kepuasan Pelanggan Customer Satisfaction

[POJK F.30]

Perseroan secara berkala mengukur tingkat kepuasan pelanggan sebagai bagian dari evaluasi kualitas produk dan layanan. Pengukuran dilakukan melalui survei kepuasan pelanggan dengan cakupan penilaian meliputi aspek komunikasi, keandalan pengiriman, administrasi penagihan, layanan purna jual, kualitas sarana pemasaran, serta penerapan aspek keselamatan kerja yang terkait dengan penggunaan produk. Perseroan memanfaatkan hasil survei sebagai dasar untuk memantau dan meningkatkan kualitas layanan melalui evaluasi internal serta pengelolaan keluhan pelanggan secara berkelanjutan.

Sebelumnya, survei kepuasan pelanggan dilaksanakan setiap 2 (dua) tahun sekali. Guna meningkatkan efektivitas pengukuran, per tahun 2025 survei kepuasan pelanggan Perseroan dilaksanakan setiap 1 (satu) tahun sekali.

Berdasarkan survei yang telah diselenggarakan, pada tahun 2025 Perseroan berhasil meraih skor 4,34 dari total skor maksimal 5. Pencapaian tersebut menunjukkan bahwa Perseroan telah memenuhi 87,00% dari standar penerimaan untuk kepuasan pelanggan.

The Company periodically measures customer satisfaction as part of the evaluation of product and service quality. The measurement is conducted through customer satisfaction surveys covering several assessment aspects, including communication, delivery reliability, billing administration, after sales service, marketing facilities quality, and the implementation of occupational safety aspects related to product usage. The Company utilizes the survey results as a basis to monitor and improve service quality through internal evaluation and continuous customer complaint management.

Previously, the customer satisfaction survey was conducted every 2 (two) years. To enhance the effectiveness of the measurement, starting in 2025 the Company conducts the customer satisfaction survey annually.

Based on the survey conducted, in 2025 the Company achieved a score of 4.34 out of a maximum score of 5. This achievement indicates that the Company has met 87.00% of the acceptance standard for customer satisfaction.

Tabel Kepuasan Pelanggan Customer Satisfaction Table

Uraian Description	Satuan Unit	2025	2024	2023
Survei Kepuasan Pelanggan Customer Satisfaction Survey	Skor	4,34 dari 5	4,35 dari 5	-
	Score	4,34 of 5	4,35 of 5	



Pernyataan Pertanggungjawaban Laporan Terintegrasi 2025

Responsibility Statement Towards 2025 Integrated Report

Surat Pernyataan Anggota Dewan Komisaris tentang Tanggung Jawab Atas Laporan Terintegrasi 2025 PT Samator Indo Gas Tbk

Statement of Members of the Board of Commissioners
on the Responsibility for the 2025 Integrated Report
of PT Samator Indo Gas Tbk

Kami, yang bertanda tangan di bawah ini, menyatakan bahwa semua informasi dalam Laporan Terintegrasi PT Samator Indo Gas Tbk tahun 2025 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Terintegrasi Perseroan.

We, the undersigned, hereby declare that all information contained in the 2025 Integrated Report of PT Samator Indo Gas Tbk has been presented in its entirety, and we assume full responsibility for the accuracy of the contents of the Company's Integrated Report.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement is hereby made in all truthfulness.

Jakarta, April 2026

DEWAN KOMISARIS
Board of Commissioners



HEYZER HARSONO
Komisaris Utama
President Commissioner



RASID HARSONO
Wakil Komisaris Utama
Vice President Commissioner



FERRYAWAN UTOMO
Wakil Komisaris Utama
Vice President Commissioner



**MICHAEL W.P.
SOERYADJAYA**
Komisaris
Commissioner



ATIFF IBRAHIM GILL
Komisaris
Commissioner



NINI LIEMIJANTO
Komisaris
Commissioner



SUTANTO
Komisaris
Independen
Independent
Commissioner



ROBIYANTO
Komisaris
Independen
Independent
Commissioner



**HANS-GERD
WIENANDS-
ADELSBACH**
Komisaris
Independen
Independent
Commissioner

**Surat Pernyataan Anggota Direksi
tentang Tanggung Jawab Atas Laporan Terintegrasi 2025
PT Samator Indo Gas Tbk**

Statement of Members of the Board of Directors
on the Responsibility for the 2025 Integrated Report
of PT Samator Indo Gas Tbk

Kami, yang bertanda tangan di bawah ini, menyatakan bahwa semua informasi dalam Laporan Terintegrasi PT Samator Indo Gas Tbk tahun 2025 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Terintegrasi Perseroan.

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Demikian pernyataan ini dibuat dengan sebenarnya.

This statement is hereby made in all truthfulness

Jakarta, April 2026

DIREKSI

Board of Directors



RACHMAT HARSONO

Direktur Utama
President Director



IMELDA MULYANI HARSONO

Wakil Direktur Utama
Vice President Director



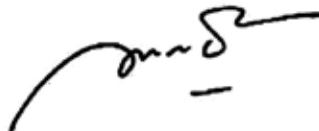
IR. SIGIT PURWANTO

Wakil Direktur Utama
Vice President Director



BUDI SUSANTO

Direktur
Director



ANDY N. PURWOHARDONO

Direktur
Director



NONI MULIANTI

Direktur
Director

Verifikasi Tertulis dari Pihak Independen

Written Verification from Independent Party

[GRI 2-5] [POJK G.1]

Laporan Terintegrasi ini belum melalui proses verifikasi oleh Penyedia Jasa Assurance eksternal (*Assurance Services Provider*). Namun demikian, Perseroan memastikan bahwa seluruh informasi yang disajikan dalam laporan ini telah melalui penelaahan internal lintas fungsi untuk memastikan relevansi dan konsistensi informasi dengan kondisi Perseroan pada periode pelaporan.

This Integrated Report has not been verified by an external Assurance Services Provider. However, the Company ensures that all information presented in this report has undergone cross functional internal review to ensure the relevance and consistency of the information with the Company's condition during the reporting period.

Tanggapan terhadap Umpan Balik Laporan Terintegrasi Tahun Sebelumnya

Response to Feedback on the Previous Year's Integrated Report

[POJK G.3]

Hingga laporan ini diterbitkan, Perseroan tidak menerima masukan atau tanggapan melalui lembar umpan balik yang tersedia pada Laporan Terintegrasi tahun 2024. Setiap tahunnya, Perseroan berkomitmen untuk meningkatkan kualitas pelaporan, sehingga laporan ini dapat menjadi sumber informasi yang bermanfaat bagi seluruh pemangku kepentingan.

As of the issuance of this report, the Company has not received any feedback or responses through the feedback form provided in the 2024 Integrated Report. Each year, the Company remains committed to improving the quality of its reporting so that this report can serve as a valuable source of information for all stakeholders.

Lembar Umpan Balik

Feedback Sheets

[GRI 2-3, 2-4] [POJK G.2]

Setelah membaca Laporan Terintegrasi PT Samator Indo Gas Tbk, kami mohon kesediaan para pemangku kepentingan untuk memberikan umpan balik dengan mengirim email.

As you have finished reading this Integrated Report of PT Samator Indo Gas Tbk, we would like to ask you as a stakeholder to kindly provide feedback by filling in this form and sending it via email.

Pertanyaan Questions	Setuju Agree	Tidak Setuju Disagree
Laporan ini telah memberikan informasi yang bermanfaat mengenai kinerja ekonomi, sosial, dan lingkungan Perseroan. This report has provided useful information on economic, social, and environmental performance of the Company.		
Data dan informasi yang diungkapkan mudah dipahami, lengkap, transparan, dan berimbang. Data and information disclosed are easy to understand, complete, transparent, and balanced.		
Data dan informasi yang disajikan berguna dalam pengambilan keputusan. Data and information presented are useful for making decision.		
Laporan ini menarik dan mudah dibaca. This report is interesting and easy to read.		

Mohon berikan nilai mengenai aspek yang terdapat dalam laporan ini (nilai 1 = paling penting, 2 = penting, 3 = tidak penting, 4 = sangat tidak penting).
Please score on aspects presented in this report (1 = most important, 2 = important, 3 = not important, 4 = very unimportant).

☐ Kualitas Produk dan Layanan Product and Service Quality	☐ Keberagaman dan Kesenjangan Diversity and Equality	☐ Ekonomi Sirkular Circular Economy
☐ Kepuasan Pelanggan Customer Satisfaction	☐ Pengelolaan Limbah Waste Processing	☐ Tata Kelola Perusahaan dan Transparansi Governance and Transparency
☐ Inovasi Produk dan Teknologi Technology and Product Innovation	☐ Manajemen Energi Energy Management	☐ Privasi dan Keamanan Data Data Privacy and Security
☐ Peran dalam Infrastruktur Kesehatan Role in Healthcare Infrastructure	☐ Manajemen Perubahan Iklim Climate Change Management	☐ Hak Asasi Manusia Human Rights
☐ Hubungan dengan Komunitas Relation with the Community	☐ Pengelolaan Air dan Efluen Water and Effluent Management	☐ Manajemen Hukum dan Regulasi Law and Regulations Management
☐ Hidrogen Rendah Karbon dan Terbarukan Renewable and Low Carbon Hydrogen	☐ Konservasi Keanekaragaman Hayati Biodiversity Conservation	☐ Etika Bisnis dan Integritas Business Ethic and Integrity
☐ Kesehatan dan Keselamatan Kerja Occupational Health and Safety	☐ Siklus Hidup Produk Product Lifecycle	☐ Manajemen Rantai Pasokan Supply Chain Management
☐ Pengembangan Sumber Daya Manusia Human Resources Development		

Mohon berikan komentar/saran/usulan bagi laporan ini.
Please provide your comments/suggestions/ideas for this report

.....

.....

Profil Anda | Your Profile

Nama | Name

Pekerjaan | Occupation

Institusi/Perusahaan | Institution/Company

Kontak (telepon, email) | Contact (phone, email)

Kategori Pemangku Kepentingan | Category of Stakeholder

☐ Pemerintah Governance	☐ Pelanggan Customer	☐ Karyawan Employee	☐ Mitra Kerja Business Partners
☐ Media Media	☐ Masyarakat Community	☐ LSM NGO	☐ Lain-Lain, ... Others, ...

Saran dan tanggapan yang Anda berikan atas informasi yang disajikan dalam laporan ini mohon dikirimkan kepada:
Please send your suggestion and response to information presented in this report to:

Sekretaris Perusahaan
Corporate Secretary
Imelda Mulyani Harsono

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Indeks SEOJK No. 16/SEOJK.04/2021

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No	Kriteria Criteria	Halaman Page
I. BENTUK LAPORAN TAHUNAN FORM OF ANNUAL REPORT		
1	Laporan Tahunan disajikan dalam bentuk dokumen cetak dan dokumen elektronik. The Annual Report is presented in the form of printed and electronic documents.	✓
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. The Annual Report is presented in the form of printed documents, printed on bright coloured paper, of good quality, A4 size, bound, and can 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. The Annual Report can present information in the form of pictures, graphs, tables, and/or diagrams by including clear titles and/or descriptions, so that they are easy to read and understand.	✓
4	Laporan Tahunan yang disajikan dalam bentuk dokumen elektronik merupakan Laporan Tahunan yang dikonversi dalam <i>portable document format</i> (PDF). The Annual Report presented in electronic document form is Annual Report converted in portable document format (PDF).	✓
II. ISI LAPORAN TAHUNAN ANNUAL REPORT CONTENTS		
Laporan Tahunan paling sedikit memuat: a. Ikhtisar data keuangan penting; b. Informasi saham (jika ada); c. Laporan Direksi; d. Laporan Dewan Komisaris; e. Profil Emiten atau Perusahaan Publik; f. Analisis dan pembahasan manajemen; g. Tata kelola Emiten atau Perusahaan Publik; h. Tanggung jawab sosial dan lingkungan Emiten atau Perusahaan Publik; i. Laporan keuangan tahunan yang telah diaudit; dan j. Surat pernyataan anggota Direksi dan anggota Dewan Komisaris tentang tanggung jawab atas Laporan Tahunan.		The Annual Report should contain at least: a. Summary of key financial information; b. Share information (if any); c. The Board of Directors report; d. The Board of Commissioners report; e. Profile of the Issuer or Public Company; f. Management discussion and analysis; g. Issuer or Public Company governance; h. Social and Environmental Responsibility of the Issuer or Public Company; i. Audited annual Financial Statements; and j. Statement that the Board of Commissioners and the Board of Directors are fully responsible for the Annual Report.
III. URAIAN ISI LAPORAN TAHUNAN DESCRIPTION OF THE ANNUAL REPORT CONTENTS		
a. Ikhtisar Data Keuangan Penting	Summary of Key Financial Information	
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:		Summary of key financial information contains financial data presented in comparison with previous 3 (three) financial years or since commencement of business if the Issuer or Public Company commenced the business in less than 3 (three) years ago, shall contain at least:

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1. Pendapatan/penjualan;	1. Revenue/sales;	24
2. Laba bruto;	2. Gross profit;	
3. Laba (rugi);	3. Profit (loss);	
4. Jumlah laba (rugi) yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan nonpengendali;	4. Total profit (loss) attributable to owners of the parent entity and non-controlling interest;	
5. Total laba (rugi) komprehensif;	5. Total comprehensive profit (loss);	
6. Jumlah laba (rugi) komprehensif yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non pengendali;	6. Total comprehensive profit (loss) attributable to owners of the parent entity and non-controlling interest;	
7. Laba (rugi) per saham;	7. Earnings (loss) per share;	
8. Jumlah aset;	8. Total assets;	
9. Jumlah liabilitas;	9. Total liabilities;	
10. Jumlah ekuitas;	10. Total equity;	
11. Rasio laba (rugi) terhadap jumlah aset;	11. Profit (loss) to total assets ratio;	25
12. Rasio laba (rugi) terhadap ekuitas;	12. Profit (loss) to equity ratio;	
13. Rasio laba (rugi) terhadap pendapatan/penjualan;	13. Profit (loss) to revenue/sales ratio;	
14. Rasio lancar;	14. Current ratio;	
15. Rasio liabilitas terhadap ekuitas;	15. Liabilities to equity ratio;	
16. Rasio liabilitas terhadap jumlah aset; dan	16. Liabilities to total assets ratio; and	
17. Informasi dan rasio keuangan lainnya yang relevan.	17. Other relevant information and financial ratios.	
b. Informasi Saham		Share Information
Informasi saham bagi Perusahaan Terbuka paling sedikit memuat:	Share information for a Public Company must include at least:	31
1. Saham yang telah diterbitkan untuk setiap masa triwulan yang disajikan dalam bentuk perbandingan selama 2 (dua) tahun buku terakhir, paling sedikit memuat:	1. Shares issued for each three-month period in the last 2 (two) financial years, presented in comparison form, shall at least cover:	
a. Jumlah saham yang beredar;	a. Number of outstanding shares;	
b. Kapitalisasi pasar berdasarkan harga pada bursa efek tempat saham dicatatkan;	b. Market capitalization based on the price at the stock exchange where the shares are listed;	
c. Harga saham tertinggi, terendah, dan penutupan berdasarkan harga pada bursa efek tempat saham dicatatkan; dan	c. Highest share price, lowest share price, closing share price at the stock exchange where the shares are listed; and	
d. Volume perdagangan pada bursa efek tempat saham dicatatkan.	d. Share volume at the stock exchange where the shares are listed.	

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	Informasi dalam huruf b), huruf c) dan huruf d) hanya diungkapkan jika sahamnya tercatat di bursa efek;	32
2.	Dalam hal terjadi aksi korporasi yang menyebabkan terjadinya perubahan pada saham, seperti pemecahan saham (<i>stock split</i>), penggabungan saham (<i>reverse stock</i>), dividen saham, saham bonus, perubahan nilai nominal saham, penerbitan efek konversi, serta penambahan dan pengurangan modal, informasi saham sebagaimana dimaksud pada angka 1) ditambahkan penjelasan paling sedikit mengenai: - Tanggal pelaksanaan aksi korporasi; - Rasio pemecahan saham (<i>stock split</i>), penggabungan saham (<i>reverse stock</i>), dividen saham, saham bonus, jumlah efek konversi yang diterbitkan, dan perubahan nilai nominal saham; - Jumlah saham beredar sebelum dan sesudah aksi korporasi; - Jumlah efek konversi yang dilaksanakan (jika ada); dan - Harga saham sebelum dan sesudah aksi korporasi.	Information in point b), point c) and point d) is disclosed only if the shares are listed on a stock exchange; 2. In the event of a corporate action that causes a change in shares, such as a stock split, reverse stock, stock dividends, bonus shares, changes in the nominal value of shares, issuance of convertible securities, as well as additions and reductions in capital, share information as referred to in number 1) shall be added by an explanation of at least: - Date of corporate action; - Ratio of stock split, reverse stock, stock dividend, bonus shares, total convertible securities issued, and changes in the nominal value of shares; - Number of outstanding shares before and after corporate action; - The number of convertible securities exercised (if any); and - Share price before and after corporate action.
3.	Dalam hal terjadi penghentian sementara perdagangan saham (<i>suspension</i>) dan/atau pembatalan pencatatan saham (<i>delisting</i>) dalam tahun buku, dijelaskan alasan penghentian sementara perdagangan saham (<i>suspension</i>) dan/atau pembatalan pencatatan saham (<i>delisting</i>) tersebut; dan	32
4.	Dalam hal penghentian sementara perdagangan saham (<i>suspension</i>) sebagaimana dimaksud pada angka 3) dan/atau proses pembatalan pencatatan saham (<i>delisting</i>) masih berlangsung hingga akhir periode Laporan Tahunan, dijelaskan tindakan yang dilakukan untuk menyelesaikan penghentian sementara perdagangan saham (<i>suspension</i>) dan/atau pembatalan pencatatan saham (<i>delisting</i>) tersebut.	32
c. Laporan Direksi		The Board of Directors Report
	Laporan Direksi paling sedikit memuat uraian singkat mengenai:	52-64
1.	Kinerja Emiten atau Perusahaan Publik, paling sedikit memuat: - Strategi dan kebijakan strategis Emiten atau Perusahaan Publik; - Peranan Direksi dalam perumusan strategi dan kebijakan strategis Emiten atau Perusahaan Publik; - Proses yang dilakukan Direksi untuk memastikan implementasi strategi Emiten atau Perusahaan Publik; - Perbandingan antara hasil yang dicapai dengan yang ditargetkan Emiten atau Perusahaan Publik; dan - Kendala yang dihadapi Emiten atau Perusahaan Publik.	The Board of Directors Report must at least include a brief description of: - Issuer or Public Company performance, at least contains: - The Issuer or Public Company's strategy and strategic policies; - Role of the Board of Directors in developing the Issuer or Public Company's strategies and strategic policies; - Process carried out by the Board of Directors to ensure the implementation of the Issuer or the Public Company's strategies; - Comparison between achievement of results and targets of the Issuer or Public Company; and - Challenges faced by the Issuer or Public Company;
2.	Gambaran tentang prospek usaha Emiten atau Perusahaan Publik; dan	2. Description on the Issuer or Public Company's business prospects; and
3.	Penerapan tata kelola Emiten atau Perusahaan Publik.	3. Implementation of good corporate governance at the Issuer or Public Company.

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d. Laporan Dewan Komisaris		The Board of Commissioners Report
Laporan Dewan Komisaris paling sedikit memuat uraian singkat mengenai:	The Board of Commissioners Report must at least include a brief description of:	44-51
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;	1. Assessment on the performance of the Board of Directors in managing the Issuer or Public Company, including the Board of Commissioner's supervision on the development and implementation of the Issuer or Public Company's strategies by the Board of Directors;	
2. Pandangan atas prospek usaha Emiten atau Perusahaan Publik yang disusun oleh Direksi; dan	2. View on the Issuer or Public Company's business prospects as developed by the Board of Directors; and	
3. Pandangan atas penerapan tata kelola Emiten atau Perusahaan Publik.	3. View on the implementation of the Issuer or Public Company's governance.	
e. Profil Emiten atau Perusahaan Publik		Profile of the Issuer or Public Company
Profil Emiten atau Perusahaan Publik paling sedikit memuat informasi:	Profile of the Issuer or Public Company must at least contain information as follows:	68-69
1. Nama Emiten atau Perusahaan Publik termasuk apabila terdapat perubahan nama, alasan perubahan, dan tanggal efektif perubahan nama pada tahun buku.	1. Name of the Issuer or Public Company, including change of name, reason of change, and the effective date of the change of name during the financial year.	
2. Akses terhadap Emiten atau Perusahaan Publik termasuk kantor cabang atau kantor perwakilan yang memungkinkan masyarakat dapat memperoleh informasi mengenai Emiten atau Perusahaan Publik, meliputi:	2. Access to the Issuer or Public Company, including branch office or representative office, where public can have access of information of the Issuer or Public Company, which include:	
a. Alamat;	a. Address;	
b. Nomor telepon;	b. Telephone number;	
c. Alamat surat elektronik; dan	c. Email address; and	
d. Alamat situs web.	d. Website address.	
3. Riwayat singkat Emiten atau Perusahaan Publik.	3. Brief history of the Issuer or Public Company.	69-71
4. Visi dan misi Emiten atau Perusahaan Publik serta budaya perusahaan (<i>corporate culture</i>) atau nilai-nilai perusahaan.	4. The Issuer or Public Company's vision and mission as well as corporate culture or Company values.	74-76
5. Kegiatan usaha menurut anggaran dasar terakhir, kegiatan usaha yang dijalankan pada tahun buku, serta jenis barang dan/atau jasa yang dihasilkan.	5. Line of business according to the latest Articles of Association, line of business carried out during the financial year, and types of products and/or services produced.	76-80
6. Wilayah operasional Emiten atau Perusahaan Publik; wilayah operasional merupakan wilayah atau daerah pelaksanaan kegiatan operasional atau jangkauan dari kegiatan operasional perusahaan.	6. The Issuer or Public Company' operational area; operational area is the region or area of operational activities or the coverage of the Company's operational activities.	82-83
7. 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.	7. The Issuer or Public Company's organizational structure in chart form, at least includes 1 level below the Board of Directors, including committees under the Board of Directors (if any) and committees under the Board of Commissioners, with the name and position.	84-85
8. Daftar keanggotaan asosiasi industri baik dalam skala nasional maupun internasional yang berkaitan dengan penerapan keuangan berkelanjutan.	8. List of industry association memberships both on a national and international scale related to the implementation of sustainable finance.	41

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9.	Profil Direksi, paling sedikit memuat: a. Nama dan jabatan yang sesuai dengan tugas dan tanggung jawab; b. Foto terbaru; c. Usia; d. Kewarganegaraan; e. Riwayat pendidikan dan/atau sertifikasi; f. Riwayat jabatan, meliputi informasi: · Dasar hukum pengangkatan sebagai anggota Direksi pada Emiten atau Perusahaan Publik yang bersangkutan; · 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 · Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; g. 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; h. Perubahan komposisi anggota Direksi dan alasan perubahannya; dan i. Dalam hal tidak terdapat perubahan komposisi anggota Direksi, maka diungkapkan mengenai hal tersebut.	86, 97-102
9.	Profile the Board of Directors, at least contains: a. Name and position according to the duties and responsibilities; b. Latest photograph; c. Age; d. Citizenship; e. Educational history and/or certification; f. History of position, covering information on: · Legal basis of appointment as member of the Board of Directors on the said Issuer or Public Company; · Concurrent position, as member of the Board of Directors, member of the Board of Commissioners, and/or member of committee, and other position in or outside the Issuer or Public Company. In the event that the member of the Board of Directors does not have concurrent position, such matter shall be disclosed; and · Working experience and service period in and outside the Issuer or Public Company; g. Affiliation with other members of the Board of Directors, members of the Board of Commissioners, Major and Controlling Shareholders, either directly or indirectly to individual owners, including names of affiliated parties. In the event that a member of the Board of Directors has no affiliation, the Issuer or Public Company shall disclose this matter; h. Changes in the composition the Board of Directors and the reasons for the changes; and i. In the event that there are no changes in the composition of the Board of Directors, this shall be disclosed.	

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10.	Profil Dewan Komisaris, paling sedikit memuat: - Nama dan jabatan; - Foto terbaru; - Usia; - Kewarganegaraan; - Riwayat pendidikan dan/atau sertifikasi; - Riwayat jabatan, meliputi informasi: - Dasar hukum pengangkatan sebagai anggota Dewan Komisaris; - Dasar hukum pengangkatan pertama kali sebagai anggota Dewan Komisaris yang merupakan komisaris independen pada Emiten atau Perusahaan Publik yang bersangkutan; dan - 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. - Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; - 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; - Pernyataan independensi komisaris independen dalam hal komisaris independen telah menjabat lebih dari 2 (dua) periode; dan - Perubahan komposisi anggota Dewan Komisaris dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Dewan Komisaris, maka diungkapkan mengenai hal tersebut.	86-96
10.	Profile of the Board of Commissioners, at least contains: - Name and position; - Latest photograph; - Age; - Citizenship; - Educational history and/or certification; - History of position, covering information on: - Legal basis of appointment as member of the Board of Commissioner; - Legal basis of the first appointment as member of the Board of Commissioners who is also Independent Commissioner at the said Issuer or Public Company; and - Concurrent position, as member of the Board of Commissioner, member of the Board of Directors, and/or member of committee, and other position in or outside the Issuer or the Public Company. In the event that the member of the Board of Commissioners does not have concurrent position, such matter shall be disclosed. - Working experience and service period in and outside the Issuer or Public Company; - Affiliation with other members of the Board of Commissioner, Major and Controlling Shareholders, either directly or indirectly to individual owners, including names of affiliated parties; - In the event that a member of the Board of Commissioners has no affiliation, the Issuer or Public Company shall disclose this matter; - Statement of independence of Independent Commissioner in the event that the Independent Commissioner has been appointed for more than 2 periods; and - Changes in the composition of the Board of Commissioners and the reasons for the changes. In the event that there is no change in the composition of the Board of Commissioners, this matter shall be disclosed.	
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.	✓
11.	In the event of changes in the composition of the Board of Directors and/or the Board of Commissioners occurring after the end of the financial year until the deadline for submitting the Annual Report, the composition presented in the Annual Report shall include both the latest and previous compositions of the Board of Directors and/or the Board of Commissioners.	

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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.	12. Number of employees based on gender, position, age, education level, and employment status (permanent/non-permanent) during the financial year; Information disclosure may be presented in tabular format.
13.	Nama pemegang saham dan persentase kepemilikan pada awal dan akhir tahun buku, yang terdiri dari informasi mengenai: a. Pemegang saham yang memiliki 5% (lima persen) atau lebih saham Emiten atau Perusahaan Publik; 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 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.	13. Names of the Shareholders and ownership percentage at the beginning and the end of the financial year, consist information on: a. Shareholders having 5% (five percent) or more shares of the Issuer or the Public Company; b. Members of the Board of Commissioners and the Board of Directors who own shares of the Issuer or the Public Company. In the event that all members of the Board of Commissioners and the Board of Directors do not have shares, such matter shall be disclosed; and c. Groups of public Shareholders or groups of Shareholders, each with less 5% (five percent) share ownership of the Issuer or the Public Company. The information above may be presented in tabular format.
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.	14. The percentage of indirect ownership of the shares of the Issuer or Public Company by members of the Board of Directors and Board of Commissioners at the beginning and end of the financial year, including information on the Shareholders registered in the Shareholder Register for the benefit of indirect ownership of members of the Board of Directors and Board of Commissioners. In the event that all members of the Board of Directors and Board of Commissioners do not have indirect ownership of shares of the Issuer or Public Company, such matter shall be disclosed.
15.	Jumlah pemegang saham dan persentase kepemilikan per akhir tahun buku berdasarkan klasifikasi: a. Kepemilikan institusi lokal; b. Kepemilikan institusi asing; c. Kepemilikan individu lokal; dan d. Kepemilikan individu asing.	15. Number of Shareholder and ownership percentage at the end of the financial year, by classifications of: a. Ownership of local institutions; b. Ownership of foreign institutions; c. Ownership of local individual; and d. Ownership of foreign individual.
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.	16. Information on Major and Controlling Shareholders of the Issuer or Public Company, directly or indirectly, and up to the individual owner shall be presented in the form of scheme or diagram.

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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.	17. Name of Subsidiaries, Associated Companies, Joint Venture where the Issuer or Public Company has common control of the entity (if any), percentage of stock ownership, line of business, total assets, and operating status of Subsidiaries, Associated Companies, Joint Venture; for Subsidiaries, include information of the addresses of the said Subsidiaries.	114-15
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 (<i>stock split</i>), penggabungan saham (<i>reverse stock</i>), dividen saham, saham bonus, dan perubahan nilai nominal saham, pelaksanaan efek konversi, pelaksanaan penambahan dan pengurangan modal (jika ada).	18. Chronology of issuance, number of shares, shares par value, and offering price from the beginning of listing to the end of the financial year and name of stock exchange where the Issuer or the Company shares are listed, (including stock splits, reverse stocks, stock dividends, bonus shares, and changes in the nominal value of shares, implementation of convertible securities, implementation of additional and reduced capital (if any).	108
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).	19. Information on the listing of other securities besides those mentioned in point 18), that are not due in the financial year shall at least contain name of the securities, year of issuance, interest rate/yield, maturity date, offering value, and securities rating (if any).	108
20.	Informasi penggunaan jasa akuntan publik (AP) dan kantor akuntan publik (KAP) beserta jaringan/asosiasi/ aliansinya meliputi: a. Nama dan alamat; b. Periode penugasan; c. Informasi jasa audit dan/atau non audit yang diberikan; d. Biaya jasa (<i>fee</i>) audit dan/atau non audit untuk masing-masing penugasan yang diberikan selama tahun buku; dan 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/aliannya dapat disajikan dalam bentuk tabel.	20. Information on the use of a Public Accountant (AP) and a Public Accounting firm (KAP) services and their networks/associations/alliances contains: a. Name and address; b. Period of assignment; c. Information on audit and/or non-audit services provided; d. Audit and/or non-audit fees for each assignment given during the financial year; and e. In the event that the appointed AP and KAP and their network/association/alliance do not provide non-audit services, then such information shall be disclosed; and Disclosure of information on the use of Public Accountant (AP) and Public Accounting Firm (KAP) services, along with their networks/associations/alliances, may be presented in tabular format.	116
21.	Nama dan alamat lembaga dan/atau profesi penunjang pasar modal selain AP dan KAP.	21. Name and address of capital market supporting institutions and/or professionals other than AP and KAP.	117-119

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f. Analisis dan Pembahasan Manajemen		Management Discussion and Analysis
	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:	The management discussion and analysis include an analysis and discussion of the Financial Statements and other important information, with an emphasis on material changes that occurred during the financial year, covering at least the following:
1.	Tinjauan operasi per segmen usaha sesuai dengan jenis industri Emiten atau Perusahaan Publik, paling sedikit mengenai: a. Produksi, yang meliputi proses, kapasitas, dan perkembangannya; b. Pendapatan/penjualan; dan c. Profitabilitas.	1. Operational review per business segment, according to the type of industry of the Issuer or Public Company, at least contains: a. Production, including process, capacity, and growth; b. Revenue/sales; and c. Profitability.
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: a. Aset lancar, aset tidak lancar, dan total aset; b. Liabilitas jangka pendek, liabilitas jangka panjang, dan total liabilitas; c. Ekuitas; d. Pendapatan/penjualan, beban, laba (rugi), penghasilan komprehensif lain, dan total laba (rugi) komprehensif; dan e. Arus kas.	2. Comprehensive financial performance which includes a comparison between the financial performance of the last 2 (two) financial years, explanation of the causes of the change and the impact of the change, at least regarding: a. Current assets, non-current assets, and total assets; b. Current liabilities, non-current liabilities, and total liabilities; c. Equity; d. Sales/revenues, expenses, profit (loss), other comprehensive income, and total comprehensive profit (loss); and e. Cash flows.
3.	Kemampuan membayar utang atau kewajiban dengan menyajikan perhitungan rasio yang relevan.	3. Debt service ability or obligation by presenting relevant ratio calculations.
4.	Tingkat kolektibilitas piutang Emiten atau Perusahaan Publik dengan menyajikan perhitungan rasio yang relevan.	4. Receivables turnover ratio of the Issuer or Public Company by presenting relevant ratio calculations.
5.	Struktur modal (<i>capital structure</i>) dan kebijakan manajemen atas struktur modal (<i>capital structure</i>) tersebut disertai dasar penentuan kebijakan dimaksud.	5. Capital structure and the management's capital structure policy Including the basis for determining the said policy.
6.	Bahasan mengenai ikatan yang material untuk investasi barang modal dengan penjelasan paling sedikit memuat: a. Tujuan dari ikatan tersebut; b. Sumber dana yang diharapkan untuk memenuhi ikatan tersebut; c. Mata uang yang menjadi denominasi; dan d. Langkah yang direncanakan Emiten atau Perusahaan Publik untuk melindungi risiko dari posisi mata uang asing yang terkait.	6. Presentation of material commitments for capital goods investment with explanation at least contains: a. The purpose of such commitments; b. Source of funds expected to fulfill the said commitments; c. Currency of denomination; and d. Steps taken by the Issuer or Public Company to protect the position of a related foreign currency against risks.
7.	Bahasan mengenai investasi barang modal yang direalisasikan dalam tahun buku terakhir, paling sedikit memuat: a. Jenis investasi barang modal; b. Tujuan investasi barang modal; dan c. Nilai investasi barang modal yang dikeluarkan.	7. Presentation of capital goods investment which was realized in the last financial year, at least contains: a. Type of capital goods investment; b. Purpose of capital goods investment; and c. Amount of capital goods investment incurred.
8.	Informasi dan fakta material yang terjadi setelah tanggal laporan akuntan (jika ada).	8. Information and material facts occurred after the accountant's report date (if any).

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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.	145-146
10.	Perbandingan antara target/proyeksi pada awal tahun buku dengan hasil yang dicapai (realisasi), mengenai: a. Pendapatan/penjualan; b. Laba (rugi); c. Struktur modal (<i>capital structure</i>); atau d. Hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik.	145
11.	Target/proyeksi yang ingin dicapai Emiten atau Perusahaan Publik untuk 1 (satu) tahun mendatang, mengenai: a. Pendapatan/penjualan; b. Laba (rugi); c. Struktur modal (<i>capital structure</i>); d. Kebijakan dividen; atau e. Hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik.	147
12.	Aspek pemasaran atas barang dan/atau jasa Emiten atau Perusahaan Publik, paling sedikit mengenai strategi pemasaran dan pangsa pasar.	127-129
13.	Uraian mengenai dividen selama 2 (dua) tahun buku terakhir, paling sedikit: a. Kebijakan dividen, antara lain memuat informasi persentase jumlah dividen yang dibagikan terhadap laba bersih; b. Tanggal pembayaran dividen kas dan/atau tanggal distribusi dividen nonkas; c. Jumlah dividen per saham (kas dan/atau non kas); dan d. Jumlah dividen per tahun yang dibayar. 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.	148
14.	Realisasi penggunaan dana hasil penawaran umum, dengan ketentuan: 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 b. Dalam hal terdapat perubahan penggunaan dana sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan mengenai laporan realisasi penggunaan dana hasil penawaran umum, maka Emiten menjelaskan perubahan tersebut.	149

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15.	Informasi material (jika ada), antara lain mengenai investasi, ekspansi, divestasi, penggabungan/ peleburan usaha, akuisisi, restrukturisasi utang/ modal, transaksi material, transaksi afiliasi, dan transaksi benturan kepentingan, yang terjadi pada tahun buku, paling sedikit memuat: - Tanggal, nilai, dan objek transaksi; - Nama pihak yang melakukan transaksi; - Sifat hubungan afiliasi (jika ada); - Penjelasan mengenai kewajaran transaksi; - Pemenuhan ketentuan terkait; dan - Dalam hal terdapat hubungan afiliasi, selain mengungkapkan informasi sebagaimana dimaksud dalam huruf a) sampai dengan huruf e), Emiten atau Perusahaan Publik juga mengungkapkan informasi: - 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 (<i>arms-length principle</i>); dan - 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 (<i>arms-length principle</i>). - 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; - 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; dan - Dalam hal tidak terdapat transaksi afiliasi dan/atau transaksi benturan kepentingan, maka diungkapkan mengenai hal tersebut.	150
15.	Material information (if any) among others on investment, expansion, divestment, business merger/ consolidation, acquisition, debt/capital restructuring, affiliated transactions, and transactions containing conflict of interest that occurred during the financial year, at least contains: - Transaction date, value, and object; - Name of transacting parties; - Nature of affiliations (if any); - Description of the fairness of the transaction; - Compliance with related rules and regulations; and - In the event that there is an affiliation relationship, apart from disclosing the information as referred to in point a) to point e), the Issuer or Public Company also discloses information on: - A statement from the Board of Directors that the affiliate transaction has gone through adequate procedures to ensure that the affiliate transaction is carried out in accordance with generally accepted business practices, by complying with the arms-length principle; and - The role of the Board of Commissioners and the Audit Committee in carrying out adequate procedures to ensure that affiliated transactions are carried out in accordance with generally accepted business practices, by complying with the arms-length principle. - For affiliate transactions or material transactions which are business activities carried out in order to generate business income and are carried out routinely, repeatedly, and/or continuously, an explanation is added that the affiliated transactions or material transactions are business activities carried out in order to generate business income and are carried out routinely, repeatedly, and/or continuously. In the event that the affiliated transactions or material transactions referred to have been disclosed in the annual financial statements, information regarding references to disclosure is added in the said Annual Financial Statements; - For disclosure of affiliated transactions and/or conflict of interest transactions resulting from the implementation of affiliated transactions and/or conflict of interest transactions that have been approved by independent Shareholders, additional information regarding the date of the GMS which approved the affiliated transactions and/or conflict of interest transactions is added; and - In the event that there is no affiliated transaction and/or conflict of interest transaction, then this shall be disclosed.	

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16.	Perubahan ketentuan peraturan perundang undangan yang berpengaruh signifikan terhadap Emiten atau Perusahaan Publik dan dampaknya terhadap laporan keuangan (jika ada).	151
17.	Perubahan kebijakan akuntansi, alasan dan dampaknya terhadap laporan keuangan (jika ada).	151
g. Tata Kelola Emiten atau Perusahaan Publik		The Issuer or Public Company Corporate Governance
Tata kelola Emiten atau Perusahaan Publik paling sedikit memuat uraian singkat mengenai:		The Issuer or Public Company Corporate Governance must at least contain brief description on:
1.	RUPS, paling sedikit memuat: a. Informasi mengenai keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku meliputi: · Keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku yang direalisasikan pada tahun buku; dan · Keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku yang belum direalisasikan beserta alasan belum direalisasikan; b. Dalam hal Emiten atau Perusahaan Publik menggunakan pihak independen dalam pelaksanaan RUPS untuk melakukan perhitungan suara, maka diungkapkan mengenai hal tersebut.	196-210
2.	Direksi, paling sedikit memuat: a. Tugas dan tanggung jawab masing-masing anggota Direksi; Informasi mengenai tugas dan tanggung jawab masing-masing anggota Direksi diuraikan dan dapat disajikan dalam bentuk tabel; b. Pernyataan bahwa Direksi memiliki pedoman atau piagam (charter) Direksi; 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.	230-231
		228
		232-234
	Informasi tingkat kehadiran anggota Direksi dalam rapat Direksi, rapat Direksi bersama Dewan Komisaris, atau RUPS dapat disajikan dalam bentuk tabel.	Information on the attendance level of Board of Directors members in Board of Directors meetings, joint meetings with the Board of Commissioners, or GMS may be presented in tabular format.

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	d. Pelatihan dan/atau peningkatan kompetensi anggota Direksi: · Kebijakan pelatihan dan/atau peningkatan kompetensi anggota Direksi, termasuk program orientasi bagi anggota Direksi yang baru diangkat (jika ada); dan · Pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Direksi dalam tahun buku (jika ada). e. Penilaian Direksi terhadap kinerja komite yang mendukung pelaksanaan tugas Direksi pada tahun buku paling sedikit memuat: · Prosedur penilaian kinerja; dan · Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat. f. Dalam hal Emiten atau Perusahaan Publik tidak memiliki komite yang mendukung pelaksanaan tugas Direksi, maka diungkapkan mengenai hal tersebut.	234-237 N/A 239
3.	Dewan Komisaris, paling sedikit memuat: a. Tugas dan tanggung jawab Dewan Komisaris; b. Pernyataan bahwa Dewan Komisaris memiliki pedoman atau piagam (<i>charter</i>) Dewan Komisaris; 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.	214-216 211 218-221
	d. Pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris: · Kebijakan pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris, termasuk program orientasi bagi anggota Dewan Komisaris yang baru diangkat (jika ada); dan · Pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Dewan Komisaris dalam tahun buku (jika ada).	222-225

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e.	Penilaian kinerja Direksi dan Dewan Komisaris serta masing-masing anggota Direksi dan anggota Dewan Komisaris, paling sedikit memuat: - Prosedur pelaksanaan penilaian kinerja; - Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; dan - Pihak yang melakukan penilaian.	226-227, 238-239
f.	Penilaian Dewan Komisaris terhadap kinerja Komite yang mendukung pelaksanaan tugas Dewan Komisaris pada tahun buku meliputi: - Prosedur penilaian kinerja; dan - Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat.	227
4.	Nominasi dan remunerasi Direksi dan Dewan Komisaris, paling sedikit memuat: a. Prosedur nominasi, meliputi uraian singkat mengenai kebijakan dan proses nominasi anggota Direksi dan/atau anggota Dewan Komisaris; dan b. Prosedur dan pelaksanaan remunerasi Direksi dan Dewan Komisaris, antara lain: - Prosedur penetapan remunerasi Direksi dan Dewan Komisaris; - Struktur remunerasi Direksi dan Dewan Komisaris seperti, gaji, tunjangan, tantiem/ bonus dan lainnya; dan - Besarnya remunerasi masing-masing anggota Direksi dan anggota Dewan Komisaris; Pengungkapan informasi dapat disajikan dalam bentuk tabel.	240-241
5.	Dewan pengawas syariah, bagi Emiten atau Perusahaan Publik yang menjalankan kegiatan usaha berdasarkan prinsip syariah sebagaimana tertuang dalam anggaran dasar, paling sedikit memuat: a. Nama; b. Dasar hukum pengangkatan dewan pengawas syariah; c. Periode penugasan dewan pengawas syariah; d. Tugas dan tanggung jawab dewan pengawas syariah; dan e. Frekuensi dan cara pemberian nasihat dan saran serta pengawasan pemenuhan prinsip syariah di pasar modal terhadap Emiten atau Perusahaan Publik.	N/A

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6.	Komite audit, paling sedikit memuat: - Nama dan jabatannya dalam keanggotaan komite; - Usia; - Kewarganegaraan; - Riwayat pendidikan; - Riwayat jabatan, meliputi informasi: - Periode dan masa jabatan anggota komite audit; - Pernyataan independensi komite audit; - Pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada); - Kebijakan dan pelaksanaan frekuensi rapat komite audit dan tingkat kehadiran anggota komite audit dalam rapat tersebut; dan - Pelaksanaan kegiatan komite audit pada tahun buku sesuai dengan yang dicantumkan dalam pedoman atau piagam (<i>charter</i>) komite audit.	244-251
6.	The Audit Committee, at least contains: - Name and position in the committee; - Age; - Citizenship; - Education background; - History of position, including information on: - Period and terms of office of the Audit Committee member; - Statement of independence of the Audit Committee; - Competency training and/or development attended in the fiscal year (if any); - Policies and implementation of audit committee meeting frequency and attendance level of Audit Committee members in those meetings; and - The Audit Committee's activities in the financial year, in accordance with the Audit Committee Charter.	
7.	Komite atau fungsi nominasi dan remunerasi Emiten atau Perusahaan Publik, paling sedikit memuat: - Nama dan jabatannya dalam keanggotaan komite; - Usia; - Kewarganegaraan; - Riwayat pendidikan; - Riwayat jabatan, meliputi informasi: - Dasar hukum penunjukan sebagai anggota komite; - Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan - Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik. - Periode dan masa jabatan anggota komite; - Pernyataan independensi komite; - Pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada); - Uraian tugas dan tanggung jawab; - Pernyataan bahwa telah memiliki pedoman atau piagam (<i>charter</i>); - Kebijakan dan pelaksanaan frekuensi rapat dan tingkat kehadiran anggota dalam rapat tersebut; - Uraian singkat pelaksanaan kegiatan pada tahun buku; dan - Dalam hal tidak dibentuk komite nominasi dan remunerasi, Emiten atau Perusahaan Publik cukup mengungkapkan informasi sebagaimana dimaksud dalam huruf i) sampai dengan huruf l) dan mengungkapkan: - Alasan tidak dibentuknya komite; dan - Pihak yang melaksanakan fungsi nominasi dan remunerasi.	N/A
7.	The nomination and remuneration committee or function of the Issuer and Public Company at least contains: - Name and position in the committee; - Age; - Citizenship; - Education background; - History of position, including information on: - Legal basis of appointment as committee member; - Concurrent position, as member of Board of Commissioners, member of Board of Directors, and/ or member of committee, and other position (if any); - Work experience and work period in and outside the Issuer and Public Company. - Period and terms of office of the committee; - Statement of independence of the committee; - Competency training and/or development attended in the fiscal year (if any); - Description of duties and responsibilities; - A statement that it has a guideline or charter; - Policies and implementation of the committee's meeting frequency and attendance level of committee's members at the meeting; - Brief description of the implementation of activities in the financial year; and - In the event that no nomination and remuneration committee is established, the Issuer and Public Company is sufficient to disclose the information as referred to in point i) up to l), and disclose: - Reasons for not establishing the committee; and - The party carrying out the nomination and remuneration function.	256

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8.	Komite lain yang dimiliki Emiten atau Perusahaan Publik dalam rangka mendukung fungsi dan tugas Direksi (jika ada) dan/atau komite yang mendukung fungsi dan tugas Dewan Komisaris, paling sedikit memuat: a. Nama dan jabatannya dalam keanggotaan komite; b. Usia; c. Kewarganegaraan; d. Riwayat pendidikan; e. Riwayat jabatan, meliputi informasi: · Dasar hukum penunjukan sebagai anggota komite; · Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan · Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik. f. Periode dan masa jabatan anggota komite; g. Pernyataan independensi komite; h. Pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada); i. Uraian tugas dan tanggung jawab; j. Pernyataan bahwa telah memiliki pedoman atau piagam (<i>charter</i>) komite; k. Kebijakan dan pelaksanaan frekuensi rapat komite dan tingkat kehadiran anggota komite dalam rapat tersebut; dan l. Uraian singkat pelaksanaan kegiatan komite pada tahun buku.	251-255
8.	Other committees owned by the Issuer and the Public Company in order to support the functions and duties of the Board of Directors (if any) and/or committee that support the function and duties of the Board of Commissioners, at least contains: a. Name and position in the committee; b. Age; c. Citizenship; d. Education background; e. History of position, including information on: · Legal basis of appointment as committee member; · Concurrent position, as member of Board of Commissioners, member of Board of Directors, and/or member of committee, and other position (if any); · Work experience and service period in and outside the Issuer and Public Company. f. Period and terms of office of the committee; g. Statement of independence of the committee; h. Competency training and/or development attended in the fiscal year (if any); i. Description of duties and responsibilities; j. A statement that it has a guideline or charter; k. Policies and implementation of the committee's meeting frequency and attendance level of committee's members at the meeting; and l. Brief description of the implementation of activities in the financial year.	
9.	Sekretaris perusahaan, paling sedikit memuat: a. Nama; b. Domisili; c. Riwayat jabatan, meliputi: · Dasar hukum penunjukan sebagai sekretaris perusahaan; dan · Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik. d. Riwayat pendidikan; e. Pelatihan dan/atau peningkatan kompetensi yang diikuti dalam tahun buku; dan f. Uraian singkat pelaksanaan tugas sekretaris perusahaan pada tahun buku.	257-259
9.	The Corporate Secretary, at least contains: a. Name; b. Domicile; c. History of position, including information on: · Legal basis of appointment as Corporate Secretary; and · Work experience and service period in and outside the Issuer or Public Company. d. Educational background; e. Education and/or competency development programs attended in the financial year; and f. Brief description on the implementation of Corporate Secretary's duties during the financial year.	

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10.	Unit audit internal, paling sedikit memuat: a. Nama kepala unit audit internal; b. Riwayat jabatan, meliputi: · Dasar hukum penunjukan sebagai kepala unit audit internal; dan · Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik. c. Kualifikasi atau sertifikasi sebagai profesi audit internal (jika ada); d. Pelatihan dan/atau peningkatan kompetensi yang diikuti dalam tahun buku; e. Struktur dan kedudukan unit audit internal; f. Uraian tugas dan tanggung jawab; g. Pernyataan bahwa telah memiliki pedoman atau piagam (<i>charter</i>) unit audit internal; dan 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.	260-265
11.	Uraian mengenai sistem pengendalian internal (<i>internal control</i>) yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit memuat: a. Pengendalian keuangan dan operasional, serta kepatuhan terhadap peraturan perundang undangan lainnya; b. Tinjauan atas efektivitas sistem pengendalian internal; dan c. Pernyataan Direksi dan/atau Dewan Komisaris atas kecukupan sistem pengendalian internal;	270-273
12.	Sistem manajemen risiko yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit memuat: a. Gambaran umum mengenai sistem manajemen risiko Emiten atau Perusahaan Publik; b. Jenis risiko dan cara pengelolaannya; c. Tinjauan atas efektivitas sistem manajemen risiko Emiten atau Perusahaan Publik; dan d. Pernyataan Direksi dan/atau Dewan Komisaris atau komite audit atas kecukupan sistem manajemen risiko.	273-282
13.	Perkara hukum yang berdampak material yang dihadapi oleh Emiten atau Perusahaan Publik, entitas anak, anggota Direksi dan anggota Dewan Komisaris (jika ada), paling sedikit memuat: a. Pokok perkara/gugatan; b. Status penyelesaian perkara/gugatan; dan c. Pengaruhnya terhadap kondisi Emiten atau Perusahaan Publik.	282

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14.	Informasi tentang sanksi administratif/sanksi yang dikenakan kepada Emiten atau Perusahaan Publik, anggota Dewan Komisaris dan anggota Direksi, oleh Otoritas Jasa Keuangan dan otoritas lainnya pada tahun buku (jika ada).	282
15.	Informasi mengenai Kode Etik Emiten atau Perusahaan Publik meliputi: a. Pokok-pokok Kode Etik; b. Bentuk sosialisasi Kode Etik dan upaya penegakannya; dan c. Pernyataan bahwa Kode Etik berlaku bagi anggota Direksi, anggota Dewan Komisaris, dan karyawan Emiten atau Perusahaan Publik.	284
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 (<i>Management Stock Ownership Program/MSOP</i>) dan/atau program kepemilikan saham oleh karyawan (<i>Employee Stock Ownership Program/ESOP</i>); Dalam hal pemberian kompensasi berupa program kepemilikan saham oleh manajemen (<i>Management Stock Ownership Program/MSOP</i>) dan/atau program kepemilikan saham oleh karyawan (<i>Employee Stock Ownership Program/ESOP</i>), informasi yang diungkapkan paling sedikit memuat: a. Jumlah saham dan/atau opsi; b. Jangka waktu pelaksanaan; c. Persyaratan karyawan dan/atau manajemen yang berhak; dan d. Harga pelaksanaan atau penentuan harga pelaksanaan.	283
17.	Uraian singkat mengenai kebijakan pengungkapan informasi mengenai: 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 b. Pelaksanaan atas kebijakan dimaksud.	243

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18.	Uraian mengenai sistem pelaporan pelanggaran (<i>whistleblowing system</i>) di Emiten atau Perusahaan Publik, paling sedikit memuat: - Cara penyampaian laporan pelanggaran; - Perlindungan bagi pelapor; - Penanganan pengaduan; - Pihak yang mengelola pengaduan; dan e. Hasil dari penanganan pengaduan, paling sedikit: - Jumlah pengaduan yang masuk dan diproses dalam tahun buku; dan - Tindak lanjut pengaduan. Dalam hal Emiten atau Perusahaan Publik tidak memiliki sistem pelaporan pelanggaran (<i>whistleblowing system</i>), maka diungkapkan mengenai hal tersebut.	285-287
18.	Brief description on the whistleblowing system at the Issuer of the Public Company, must at least contains: - Mechanism for violation reporting; - Protection for the whistleblower; - Handling of violation reports; - Unit responsible for handling of violation report; and e. Results from violation report handling, at least includes: - Number of complaints received and processed during the fiscal year; and - Follow up of complaints. In the event that the Issuer of Public Company does not have an anti-corruption policy, the reasons for not having the said policy should be explained.	
19.	Uraian mengenai kebijakan anti-korupsi Emiten atau Perusahaan Publik, paling sedikit memuat: - Program dan prosedur yang dilakukan dalam mengatasi praktik korupsi, balas jasa (<i>kickbacks</i>), <i>fraud</i>, suap dan/atau gratifikasi dalam Emiten atau Perusahaan Publik; dan - 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.	287-289
19.	Description of the anti-corruption policy of the Issuer or Public Company, which at a minimum includes: - Programs and procedures implemented to address corruption, kickbacks, fraud, bribery, and/or gratuities within the Issuer or Public Company; and - Anti-corruption training/dissemination for employees of the Issuer or Public Company. If the Issuer or Public Company does not have an anti-corruption policy, the reasons for its absence must be explained.	
20.	Penerapan atas pedoman tata kelola Perusahaan Terbuka bagi Emiten yang menerbitkan efek bersifat ekuitas atau Perusahaan Publik, meliputi: - Pernyataan mengenai rekomendasi yang telah dilaksanakan; dan/atau - Penjelasan atas rekomendasi yang belum dilaksanakan, disertai alasan dan alternatif pelaksanaannya (jika ada). Pengungkapan informasi dapat disajikan dalam bentuk tabel.	160-164
20.	Implementation of the Guidelines of Corporate Governance for Public Companies for Issuer issuing Equity Securities or Public Company, include: - Statement regarding recommendation that have been implemented; and/or - Description of recommendation that have not been implemented, along with the reason and alternatives of implementation (if any). Disclosure of information can be presented in tabular form.	
h. Tanggung Jawab Sosial dan Lingkungan Emiten atau Perusahaan Publik		Corporate Social and Environmental Responsibility of the Issuer or Public Company
1.	Tanggung Jawab Sosial dan Lingkungan Emiten atau Perusahaan Publik yang merupakan Laporan Keberlanjutan (<i>Sustainability Report</i>) sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik.	1. Social and Environmental Responsibility of the Issuer or Public Company, which constitutes the Sustainability Report as referred to in the Financial Services Authority Regulation No. 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies.
i. Laporan Keuangan Tahunan yang telah Diaudit		Audited Annual Financial Statements
j. Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan		Statement of the Board of Directors and the Board of Commissioners regarding the Responsibility for Annual Report

Indeks POJK No. 51/POJK.03/2017

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Pernyataan Penggunaan
Statement of Use

GRI 1 digunakan
GRI 1 Used

PT Samator Indo Gas Tbk telah melaporkan informasi yang dikutip dalam indeks konten GRI ini untuk periode 1 Januari - 31 Desember 2024 dengan mengacu pada Standar GRI.
PT Samator Indo Gas Tbk has reported the information cited in this GRI content index for the period of January 1 – December 31, 2024, with reference to the GRI Standards.

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GRI 1: Foundation 2021

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Kerangka Kerja Dewan Pelaporan Terintegrasi Internasional

The International Integrated Reporting Council Framework

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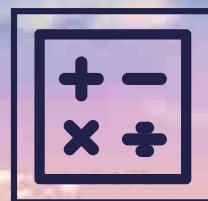
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Laporan Keuangan

Financial Statement

07

PT Samator Indo Gas Tbk
dan entitas anaknya/*and its subsidiaries*

Laporan keuangan konsolidasian tanggal 31 Desember 2025
dan untuk tahun yang berakhir pada tanggal tersebut
beserta laporan auditor independen/
*Consolidated financial statements as of December 31, 2025
and for the year then ended with independent auditor's report*

The original consolidated financial statements included herein
are in the Indonesian language.

**PT SAMATOR INDO GAS TBK
DAN ENTITAS ANAKNYA
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2025
DAN UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL TERSEBUT
BESERTA LAPORAN AUDITOR INDEPENDEN**

**PT SAMATOR INDO GAS TBK
AND ITS SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025
AND FOR THE YEAR THEN ENDED
WITH INDEPENDENT AUDITOR'S REPORT**

Daftar Isi

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**SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2025
DAN UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
BESERTA LAPORAN AUDITOR INDEPENDEN
PT SAMATOR INDO GAS Tbk
DAN ENTITAS ANAKNYA**

**BOARD OF DIRECTORS' STATEMENT
REGARDING THE RESPONSIBILITY FOR
THE CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025
AND FOR THE YEAR
THEN ENDED
WITH INDEPENDENT AUDITOR'S REPORT
PT SAMATOR INDO GAS Tbk
AND ITS SUBSIDIARIES**

Kami yang bertanda tangan di bawah ini: / We, the undersigned:

1. Nama / Name	:	Rachmat Harsono
Alamat Kantor / Office Address	:	Gedung UGM Samator Pendidikan Tower A Lt. 5-6 Jl. Dr. Saharjo No. 83, Tebet, Manggarai, Jakarta Selatan
Alamat Domisili / Residential Address	:	Jl. Adityawarman No. 37, Rt. 005, Rw. 002, Kelurahan Selong, Kecamatan Kebayoran Baru, Jakarta Selatan
Nomor Telepon / Telephone	:	021-83709111
Jabatan / Title	:	Direktur Utama / President Director
2. Nama / Name	:	Imelda Mulyani Harsono
Alamat Kantor / Office Address	:	Gedung UGM Samator Pendidikan Tower A Lt. 5-6 Jl. Dr. Saharjo No. 83, Tebet, Manggarai, Jakarta Selatan
Alamat Domisili / Residential Address	:	Jl. Bali 34-36 Gubeng, Surabaya, Jawa Timur
Nomor Telepon / Telephone	:	021-83709111
Jabatan / Title	:	Wakil Direktur Utama / Vice President Director

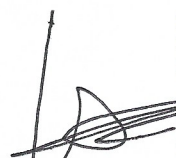
menyatakan bahwa: / hereby state that:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Samator Indo Gas Tbk ("Perusahaan") dan entitas anaknya ("Grup");	1. We are responsible for the preparation and presentation of the consolidated financial statements of PT Samator Indo Gas Tbk ("the Company") and its subsidiaries (the "Group");
2. Laporan keuangan konsolidasian Grup telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;	2. The consolidated financial statements of the Group have been prepared and presented in accordance with Indonesian Financial Accounting Standards;
3. a. Semua informasi dalam laporan keuangan konsolidasian Grup telah dimuat secara lengkap dan wajar; b. Laporan keuangan konsolidasian Grup tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;	3. a. All information in the consolidated financial statements of the Group has been disclosed in a complete and truthful manner; B. The consolidated financial statements of the Group do not contain any incorrect information or material facts, nor do they omit information or material facts;
4. Kami bertanggung jawab atas sistem pengendalian internal dalam Perusahaan.	4. We are responsible for the internal control system within the Company.

Demikian pernyataan ini dibuat dengan sebenarnya.

Thus this statement is made truthfully.

Jakarta, 31 Maret 2026 / March 31, 2026


Rachmat Harsono
Direktur Utama / President Director




Imelda Mulyani Harsono
Wakil Direktur Utama / Vice President Director

PT Samator Indo Gas Tbk

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Surabaya 60298

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The original report included herein is in the Indonesian language.

Laporan Auditor Independen

Laporan No. 00427/2.1505/AU.1/04/1963-2/1/III/2026

Pemegang Saham, Dewan Komisaris, dan Direksi
PT Samator Indo Gas Tbk

Opini

Kami telah mengaudit laporan keuangan konsolidasian PT Samator Indo Gas Tbk ("Perusahaan") dan entitas anaknya (secara kolektif disebut sebagai "Grup") terlampir, 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 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 ("IAPI"). 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 kami.

Independent Auditor's Report

Report No. 00427/2.1505/AU.1/04/1963-2/1/III/2026

The Shareholders and the Boards of Commissioners and Directors
PT Samator Indo Gas Tbk

Opinion

We have audited the accompanying consolidated financial statements of PT Samator Indo Gas Tbk (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated statement of financial position as of 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 of December 31, 2025, and its consolidated financial performance and 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 ("IICPA"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements relevant to our audit of the consolidated financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with such requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The original report included herein is in the Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (lanjutan)

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 audit utama tersebut disampaikan dalam konteks audit kami atas laporan keuangan konsolidasian secara keseluruhan, dan dalam merumuskan opini kami atas laporan keuangan konsolidasian terkait, dan kami tidak menyatakan suatu opini terpisah atas hal audit utama tersebut. Untuk hal audit utama di bawah ini, penjelasan kami tentang bagaimana audit kami merespons hal tersebut disampaikan dalam konteks tersebut.

Kami telah memenuhi tanggung jawab yang diuraikan dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami, termasuk sehubungan dengan hal audit utama yang dikomunikasikan di bawah ini. Oleh karena itu, audit kami mencakup pelaksanaan prosedur yang didesain untuk merespons penilaian kami atas risiko kesalahan penyajian material dalam laporan keuangan konsolidasian terlampir. Hasil prosedur audit kami, termasuk prosedur yang dilakukan untuk merespons hal audit utama di bawah ini, menyediakan basis bagi opini kami atas laporan keuangan konsolidasian terlampir.

Independent Auditor's Report (continued)

Report No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (continued)

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. Such key audit matters were addressed in the context of our audit of the consolidated financial statements taken as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on such key audit matters. For the key audit matter below, our description of how our audit addressed such key audit matter is provided in such context.

We have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report, including in relation to the key audit matter communicated below. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the accompanying consolidated financial statements. The results of our audit procedures, including the procedures performed to address the key audit matter below, provide the basis for our opinion on the accompanying consolidated financial statements.

Laporan Auditor Independen (lanjutan)

Laporan No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (lanjutan)

Hal audit utama (lanjutan)

Evaluasi penurunan nilai piutang usaha

Penjelasan atas hal audit utama:

Pada tanggal 31 Desember 2025, Grup mengakui piutang usaha - neto dengan nilai tercatat Rp677 miliar atau 8,00% dari total aset konsolidasian. Piutang usaha diakui sebagai aset keuangan yang diukur pada biaya perolehan diamortisasi dikurangi akumulasi penurunan nilai sesuai PSAK 109: Instrumen Keuangan. Grup melakukan estimasi penurunan nilai piutang usaha berdasarkan Kerugian Kredit Ekspektasian ("KKE") sepanjang umurnya yang ditentukan atas perbedaan antara arus kas sesuai kontrak dan arus kas yang diharapkan akan diterima oleh Grup didiskontokan dengan perkiraan suku bunga efektif awal. Pengungkapan atas piutang usaha disusun pada Catatan 2 dan 5 atas laporan keuangan konsolidasian terlampir.

Evaluasi penurunan nilai piutang usaha adalah hal audit utama bagi kami karena nilai tercatat piutang usaha yang signifikan dan proses pelaksanaannya melibatkan penerapan pertimbangan dan estimasi yang signifikan oleh manajemen, terutama dalam menghitung KKE sepanjang umurnya dengan menetapkan matriks penyisihan yang didasarkan pada pengalaman kerugian kredit historisnya, analisa umur piutang usaha, dan disesuaikan dengan informasi makroekonomi yang bersifat perkiraan masa depan (*forward-looking*) yang spesifik untuk debitur dan lingkungan ekonomi terkait.

Independent Auditor's Report (continued)

Report No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (continued)

Key audit matters (continued)

Impairment assessment of trade receivables

Description of the key audit matter:

As of 31 December 2025, the Group recognized trade receivables - net at the carrying amount of Rp677 billion or 8.00% of the consolidated total assets. Trade receivables are classified as financial assets at amortized cost under PSAK 109: Financial Instruments. The Group estimated impairment of trade receivables based on lifetime Expected Credit Losses ("ECL"), which is calculated as the difference between the contractual cash flows and all the cash flows that the Group expects to receive discounted at an approximation of the original effective interest rate. Disclosures for trade receivables are made in Notes 2 and 5 to the accompanying the consolidated financial statements.

Impairment assessment of trade receivables is a key audit matter to us because the carrying amount of trade receivables was significant and the exercise required application of significant judgment and estimation by the management, especially in calculating lifetime ECL by establishing a provision matrix based on its historical credit losses experience, aging analysis of trade receivables, and adjusted for forward-looking macroeconomic information specific to the debtors and the economic environment.

Laporan Auditor Independen (lanjutan)

Laporan No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (lanjutan)

Hal audit utama (lanjutan)

Evaluasi penurunan nilai piutang usaha (lanjutan)

Respons audit:

Kami mengevaluasi dan menguji rancangan pengendalian utama atas proses evaluasi penurunan nilai piutang usaha. Kami menguji kelayakan metode, asumsi dan data yang digunakan, dan asumsi informasi makroekonomi bersifat perkiraan masa depan (*forward-looking*) yang digunakan dalam perhitungan dengan menggunakan uji statistik dan mendapatkan bukti yang menguatkan berdasarkan data yang dapat diakses publik.

Kami menguji akurasi laporan umur piutang usaha dengan melakukan penelusuran ke buku besar atau dokumentasi pendukung dan catatan keuangan yang relevan serta menguji akurasi matematis atas laporan umur piutang usaha tersebut.

Terhadap penyisihan yang ditetapkan secara kolektif dan individu pelanggan, kami mengevaluasi asumsi dan pertimbangan yang digunakan oleh manajemen atas penilaian kolektibilitas dengan membandingkan tren penerimaan historis dari masing-masing pelanggan.

Kami juga melakukan evaluasi atas kecukupan pengungkapan terkait pada laporan keuangan konsolidasian terlampir.

Informasi lain

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam Laporan Tahunan 2025 ("Laporan Tahunan") selain laporan keuangan konsolidasian terlampir dan laporan auditor independen kami. Laporan Tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor independen ini.

Independent Auditor's Report (continued)

Report No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (continued)

Key audit matters (continued)

Impairment assessment of trade receivables (continued)

Audit response:

We evaluated and assessed the design of the key controls over the process for impairment assessment of trade receivables. We tested the reasonableness of the method, assumptions and data used, and testing forward-looking macroeconomic information assumptions used in the calculation through statistical test and corroboration using publicly accessible data source.

We tested the accuracy of the trade receivables aging schedule report by tracing to the relevant supporting documents and financial records and tested the mathematical accuracy of the aging schedule report.

For the allowance for collective and individual impairment, we evaluated the management's assumptions and judgment on their assessments of collectability by comparing them to the historical collection trends of respective customers.

We also reviewed the adequacy of the related disclosures in the notes to the accompanying consolidated financial statements.

Other information

Management is responsible for the other information. Other information comprises the information included in the 2025 Annual Report (the "Annual Report") other than the accompanying consolidated financial statements and our independent auditor's report thereon. The Annual Report is expected to be made available to us after the date of this independent auditor's report.

The original report included herein is in the Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (lanjutan)

Informasi lain (lanjutan)

Opini kami atas laporan keuangan konsolidasian terlampir tidak mencakup Laporan Tahunan, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas Laporan Tahunan tersebut.

Sehubungan dengan audit kami atas laporan keuangan konsolidasian terlampir, tanggung jawab kami adalah untuk membaca Laporan Tahunan ketika tersedia dan, dalam melaksanakannya, mempertimbangkan apakah Laporan Tahunan mengandung ketidakkonsistensian material dengan laporan keuangan konsolidasian terlampir 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 melakukan tindakan yang tepat berdasarkan peraturan perundang-undangan yang berlaku.

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.

Independent Auditor's Report (continued)

Report No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (continued)

Other information (continued)

Our opinion on the accompanying consolidated financial statements does not cover the Annual Report, and accordingly, we do not express any form of assurance on the Annual Report.

In connection with our audit of the accompanying consolidated financial statements, our responsibility is to read the Annual Report when it becomes available and, in doing so, consider whether the Annual Report is materially inconsistent with the accompanying 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 based on the applicable laws and regulations.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the 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.

The original report included herein is in the Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (lanjutan)

Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan konsolidasian (lanjutan)

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 independen yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit yang ditetapkan oleh IAPI 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 agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Independent Auditor's Report (continued)

Report No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (continued)

Responsibilities of management and those charged with governance for the consolidated financial statements (continued)

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 its 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 taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an independent 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 established by the IICPA 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.

Laporan Auditor Independen (lanjutan)

Laporan No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, 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 suatu 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 atas 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 keefektifitasan pengendalian internal Grup.
- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.

Independent Auditor's Report (continued)

Report No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

As part of an audit in accordance with Standards on Auditing established by the IICPA, 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 such 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 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.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (lanjutan)

- 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 independen kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor independen 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.

Independent Auditor's Report (continued)

Report No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: (continued)

- *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 independent auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our independent 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.*

The original report included herein is in the Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (lanjutan)

- Memeroleh 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.

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 kepada pihak tersebut seluruh hubungan, serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan, jika relevan, pengamanan terkait.

Independent Auditor's Report (continued)

Report No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: (continued)

- *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.*

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.

The original report included herein is in the Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

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 tersebut dalam laporan auditor independen kami kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal audit utama tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal audit utama tidak boleh dikomunikasikan dalam laporan auditor independen kami karena konsekuensi yang merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

Independent Auditor's Report (continued)

Report No. 00427/2.1505/AU.1/04/1963-2/1/III/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

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 such key audit matters in our independent auditor's report unless laws or regulations preclude public disclosure about such key audit matters or when, in extremely rare circumstances, we determine that a key audit matter should not be communicated in our independent auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

KAP Purwanto Susanti dan Surja



Edward Dharmadi, CPA

Registrasi Akuntan Publik No. AP.1963/*Public Accountant Registration No. AP.1963*

31 Maret 2026/*March 31, 2026*



**PT SAMATOR INDO GAS TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Pada 31 Desember 2025
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

**PT SAMATOR INDO GAS TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2025
(Expressed in millions of Rupiah,
unless otherwise stated)**

	2025	Catatan/ Notes	2024	
Aset				Assets
Aset Lancar				Current Assets
Kas dan setara kas	676.802	4	384.284	Cash and cash equivalents
Investasi jangka pendek	541		-	Short-term investments
Piutang usaha - neto		5		Trade receivables - net
Pihak berelasi	160.195	36a	133.329	Related parties
Pihak ketiga	516.776		500.738	Third parties
Piutang lain-lain - neto		6		Other receivables - net
Pihak berelasi	41.183	36b	33.415	Related parties
Pihak ketiga	70.990		71.091	Third parties
Persediaan - neto	491.659	7	446.106	Inventories - net
Pajak dibayar di muka	2.227	37a	2.221	Prepaid tax
Biaya dibayar di muka		8		Prepaid expenses
Pihak berelasi	13.340	36c	9.322	Related parties
Pihak ketiga	4.883		5.861	Third parties
Uang muka pembelian		9		Advance payment
Pihak berelasi	25.318	36d	14.781	Related parties
Pihak ketiga	21.956		25.609	Third parties
Total Aset Lancar	2.025.870		1.626.757	Total Current Assets
Aset Tidak Lancar				Non-current Assets
Biaya dibayar di muka - pihak ketiga	1.735	8	1.253	Prepaid expenses - third parties
Uang muka pembelian		9		Advance payment
Pihak berelasi	54.189	36d	65.596	Related parties
Pihak ketiga	112.823		105.292	Third parties
Taksiran tagihan pajak penghasilan	20.857	37b	28.572	Estimated claims for income tax refund
Aset tetap - neto	6.141.493	10	6.078.461	Fixed assets - net
Aset pajak tangguhan - neto	3.628	37f	3.588	Deferred tax assets - net
Aset tidak lancar lainnya	99.050	11	95.666	Other non-current assets
Total Aset Tidak Lancar	6.433.775		6.378.428	Total Non-Current Assets
Total Aset	8.459.645		8.005.185	Total Assets

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT SAMATOR INDO GAS TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Pada 31 Desember 2025
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

**PT SAMATOR INDO GAS TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2025
(Expressed in millions of Rupiah,
unless otherwise stated)**

	2025	Catatan/ Notes	2024	
Liabilitas dan Ekuitas				Liabilities and Equity
Liabilitas				Liabilities
Liabilitas Jangka Pendek				Current Liabilities
Utang bank jangka pendek	200.000	12	-	Short-term bank loans
Utang usaha		14		Trade payables
Pihak berelasi	40.959	36e	41.393	Related parties
Pihak ketiga	96.658		79.973	Third parties
Utang lain-lain		15		Other payables
Pihak berelasi	41.258	36f	39.216	Related parties
Pihak ketiga	68.424		72.979	Third parties
Utang pajak	27.655	37c	21.412	Taxes payable
Beban akrual	86.412	16	67.844	Accrued expenses
Liabilitas kontrak	8.764		5.949	Contract liabilities
Jaminan pelanggan	62.287	17	69.062	Customer deposits
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun:				Current portion of long-term liabilities:
Utang bank jangka panjang	170.170	13	-	Long-term bank loans
Liabilitas sewa	60.038	18	54.002	Lease liabilities
Lembaga keuangan	2.943	19	3.548	Financial institutions
Utang obligasi dan sukuk	139.232	20	125.538	Bonds payable and sukuk
Total Liabilitas Jangka Pendek	1.004.800		580.916	Total Current Liabilities
Liabilitas Jangka Panjang				Non-current Liabilities
Liabilitas pajak tangguhan - neto	133.604	37e	138.415	Deferred tax liabilities - net
Liabilitas jangka panjang:				Long-term liabilities:
Utang bank jangka panjang	2.628.707	13	2.534.363	Long-term bank loans
Liabilitas sewa	182.282	18	172.769	Lease liabilities
Lembaga keuangan	1.412	19	1.612	Financial institutions
Utang obligasi dan sukuk	600.127	20	737.695	Bonds payable and sukuk
Liabilitas imbalan kerja jangka panjang	57.694	21	52.065	Long-term employee benefits liability
Utang lain-lain - pihak berelasi	3.800	36f	3.800	Other payables - related parties
Total Liabilitas Jangka Panjang	3.607.626		3.640.719	Total Non-Current Liabilities
Total Liabilitas	4.612.426		4.221.635	Total Liabilities

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT SAMATOR INDO GAS TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Pada 31 Desember 2025
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

**PT SAMATOR INDO GAS TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2025
(Expressed in millions of Rupiah,
unless otherwise stated)**

	2025	Catatan/ Notes	2024	
Ekuitas				Equity
Ekuitas yang Dapat Distribusikan kepada Pemilik Entitas Induk				Equity Attributable to the Owners of the Parent Entity
Modal saham - nilai nominal Rp500 (rupiah penuh) per saham				Capital stock - par value Rp500 (full amount) per share
Modal dasar - 9.200.000.000 saham				Authorized capital - 9,200,000,000 shares
Modal ditempatkan dan disetor penuh - 3.066.660.000 saham	1.533.330	22	1.533.330	Issued and fully paid in capital - 3,066,660,000 shares
Tambahan modal disetor	370.021	24	370.021	Additional paid-in capital
Selisih kurs dari penyetoran modal	17.600	25	17.600	Differences in foreign exchange from paid-in capital
Saldo laba				Retained earnings
Dicadangkan	45.000	26a	40.000	Appropriated
Belum dicadangkan	865.916	26b	838.789	Unappropriated
Penghasilan komprehensif lain	924.098	27	894.329	Other comprehensive income
Sub-total	3.755.965		3.694.069	Sub-total
Kepentingan nonpengendali	91.254	28	89.481	Non-controlling interest
Total Ekuitas	3.847.219		3.783.550	Total Equity
Total Liabilitas dan Ekuitas	8.459.645		8.005.185	Total Liabilities and Equity

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

The original consolidated financial statements included herein are in the Indonesian language.

**PT SAMATOR INDO GAS TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir Pada
Tanggal 31 Desember 2025
(Disajikan dalam Jutaan Rupiah,
kecuali dinyatakan lain)**

**PT SAMATOR INDO GAS TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2025
(Expressed in millions of Rupiah,
unless otherwise stated)**

	2025	Catatan/ Notes	2024	
Pendapatan dari kontrak dengan pelanggan	3.008.803	29	2.907.675	Revenue from contract with customers
Beban pokok penjualan	(1.627.760)	30	(1.635.701)	Cost of goods sold
Laba kotor	1.381.043		1.271.974	Gross Profit
Beban penjualan	(610.511)	31	(549.617)	Selling expenses
Beban umum dan administrasi	(359.094)	32	(334.947)	General and administrative expenses
Penghasilan (beban) lain - neto	(10.400)	33	18.753	Other income (expenses)- net
Laba usaha	401.038		406.163	Operating profit
Penghasilan keuangan - neto	15.165	34	23.074	Finance income - net
Beban keuangan	(325.939)	35	(314.178)	Finance expenses
Laba sebelum pajak penghasilan	90.264		115.059	Profit before income tax
Beban pajak penghasilan	(27.653)	37d	(4.863)	Income tax expenses
Laba tahun berjalan	62.611		110.196	Profit for the year
Penghasilan komprehensif lain				Other comprehensive income
Pos yang tidak akan direklasifikasi ke laba rugi:				Item not to be reclassified to profit or loss:
Revaluasi surplus	34.703	10	-	Surplus revaluation
Pengukuran kembali liabilitas imbalan kerja	(5.609)	21,27	(5.822)	Re-measurement of employee benefits liability
Pajak penghasilan terkait	1.234		1.285	Related income tax
Penghasilan komprehensif lain	30.328		(4.537)	Other comprehensive income
Total penghasilan komprehensif tahun berjalan	92.939		105.659	Total comprehensive income for the year
Laba tahun berjalan yang dapat diatribusikan kepada:				Profit for the year that can be attributed to:
Pemilik entitas induk	58.379	26b	104.947	Owners of the parent entity
Kepentingan nonpengendali	4.232		5.249	Non-controlling interests
Laba tahun berjalan	62.611		110.196	Profit for the year
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:				Total comprehensive income for the year that can be attributed to:
Pemilik entitas induk	88.148	28	100.506	Owners of parent entity
Kepentingan nonpengendali	4.791		5.153	Non-controlling interests
Total penghasilan komprehensif lain tahun berjalan	92.939		105.659	Total comprehensive income for the year
Laba per saham dasar yang dapat diatribusikan kepada pemilik entitas induk				Basic earning per share attributable to the owner of the parent
(Rupiah penuh)	19	38	34	(Full amount)

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

PT SAMATOR INDO GAS TBK
DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)

PT SAMATOR INDO GAS TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the Year Ended December 31, 2025
(Expressed in millions of Rupiah,
unless otherwise stated)

Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk/ Equity Attributable to Owners of the Parent Entity												
Catatan/ Notes	Modal ditempatkan dan disetor penuh/ Issued and fully paid capital stock	Tambahan modal disetor/ Additional paid-in capital	Selisih kurs dari penyetoran modal/ Difference in foreign exchange from paid-in capital	Saldo laba/Retained earnings		Penghasilan komprehensif lain/ Other comprehensive income		Sub-total/ Sub-total	Kepentingan nonpengendali/ Non-controlling interests	Total ekuitas/ Total equity		
				Dicadangkan/ Appropriated	Belum dicadangkan/ Unappropriated	Surplus revaluasi/ Revaluation surplus	Kerugian aktuarial/ Actuarial loss					
Saldo per 1 Januari 2024		1.533.330	370.021	17.600	35.000	771.962	928.918	(16.786)	3.640.045	88.101	3.728.146	Balance as of January 1, 2024
Pembayaran dividen	23	-	-	-	-	(33.120)	-	-	(33.120)	(3.773)	(36.893)	Dividend payment
Cadangan wajib	26	-	-	-	5.000	(5.000)	-	-	-	-	-	General reserve
Penyesuaian atas surplus revaluasi	10	-	-	-	-	-	(13.362)	-	(13.362)	-	(13.362)	Adjustment on revaluation surplus
Total penghasilan komprehensif tahun berjalan		-	-	-	-	104.947	-	(4.441)	100.506	5.153	105.659	Total comprehensive income for the year
Saldo 31 Desember 2024		1.533.330	370.021	17.600	40.000	838.789	915.556	(21.227)	3.694.069	89.481	3.783.550	Balance as of December 31, 2024
Cadangan wajib	26	-	-	-	5.000	(5.000)	-	-	-	-	-	General reserve
Pembayaran dividen	23	-	-	-	-	(26.252)	-	-	(26.252)	(3.018)	(29.270)	Dividend payment
Total penghasilan komprehensif tahun berjalan		-	-	-	-	58.379	34.318	(4.549)	88.148	4.791	92.939	Total comprehensive income for the year
Saldo 31 Desember 2025		1.533.330	370.021	17.600	45.000	865.916	949.874	(25.776)	3.755.965	91.254	3.847.219	Balance as of December 31, 2025

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements orom an integral part of these consolidated financial statements.

**PT SAMATOR INDO GAS TBK
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2025
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

**PT SAMATOR INDO GAS TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended
December 31, 2025
(Expressed in millions of Rupiah,
unless otherwise stated)**

	2025	Catatan/ Notes	2024	
Arus Kas dari Aktivitas Operasi				Cash Flow from Operating Activities
Penerimaan kas dari pelanggan	2.954.272		2.908.230	Cash received from customers
Pembayaran kas kepada:				Cash payment to:
Pemasok	(1.922.536)		(2.005.277)	Suppliers
Direksi dan karyawan	(286.982)		(298.995)	Directors and employees
Kas yang dihasilkan dari operasi	744.754		603.958	Cash generated from operations
Penerimaan penghasilan bunga	15.165	34	23.074	Cash received from interest income
Penerimaan restitusi pajak	13.205	37	12.143	Cash received from tax restitution
Pembayaran beban keuangan	(293.559)		(307.731)	Cash payment for financial expenses
Pembayaran beban pajak penghasilan	(28.189)	37	(58.196)	Cash payment for income tax expense
Kas neto yang diperoleh dari aktivitas operasi	451.376		273.248	Net cash provided by operating activities
Arus Kas dari Aktivitas Investasi				Cash Flow from Investing Activities
Penerimaan dari hasil penjualan aset tetap	78.767	10	44.100	Proceeds from sale of fixed assets
Perolehan aset tetap	(363.756)	10	(506.647)	Acquisition of fixed assets
Pembayaran untuk uang muka perolehan aset tetap	(63.510)	15	(78.431)	Payment for advance for fixed assets
Pembayaran atas perolehan aset hak guna	(18.904)	10	-	Payment for Acquisition of rights of use assets
Investasi jangka pendek	(543)		-	Short-term Investment
Penerimaan dari deposito berjangka	-		5.000	Withdrawal of time deposit
Pembelian aset tidak lancar lainnya	-	11	(8.549)	Addition of other non-current assets
Penempatan deposito berjangka	-		(1.682)	Placement of time deposit
Kas neto yang digunakan untuk aktivitas investasi	(367.946)		(546.209)	Net cash used in investing activities

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT SAMATOR INDO GAS TBK
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**PT SAMATOR INDO GAS TBK
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CONSOLIDATED STATEMENT OF CASH FLOWS
(continued)
For the Year Ended
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	2025	Catatan/ Notes	2024	
Arus Kas dari Aktivitas Pendanaan				Cash Flow from Financing Activities
Penambahan atas:				Addition on:
Utang bank jangka panjang	249.546	17	681.238	Long-term bank loans
Utang bank jangka pendek	200.000	12	-	Short-term bank loans
Pembayaran untuk:				Payment for:
Utang obligasi dan sukuk	(125.800)	20	(443.700)	Bonds payable and sukuk
Liabilitas sewa	(79.434)	18	(71.527)	Lease liabilities
Utang lembaga keuangan	(5.954)	19	(3.842)	Financial institution loans
Dividen tunai	(29.270)		(36.893)	Cash dividend
Utang bank jangka pendek	-	12	(21.811)	Short-term bank loans
Utang bank jangka panjang	-	17	(20.800)	Long-term bank loans
Kas bersih yang diperoleh dari aktivitas pendanaan	209.088		82.665	Net cash provided by financing activities
Kenaikan (penurunan) - neto kas dan setara kas	292.518		(190.296)	Net increase (decrease) in cash and cash equivalents
Kas dan Setara Kas awal tahun	384.284		574.580	Cash and Cash Equivalents at beginning of year
Kas dan Setara Kas akhir tahun	676.802	4	384.284	Cash and Cash Equivalents at end of year

Informasi atas aktivitas yang tidak mempengaruhi arus
kas diungkapkan dalam Catatan 41.

Information on non-cash activities is disclosed in Note 41.

Catatan atas laporan keuangan konsolidasian terlampir merupakan
bagian yang tidak terpisahkan dari laporan keuangan konsolidasian
secara keseluruhan.

The accompanying notes to the consolidated financial statements from
an integral part of these consolidated financial statements.

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1. UMUM

a. Pendirian Perusahaan dan Informasi Umum

PT Samator Indo Gas Tbk ("Perusahaan"), yang dahulu bernama tanggal PT Aneka Gas Industri yang didirikan pada tanggal 21 September 1971, berdasarkan Akta Notaris Soeleman Ardjasmita, S.H., No. 28, Notaris di Jakarta. Akta tersebut telah disahkan oleh Menteri Kehakiman melalui Surat Keputusan No. J.A.5/198/3 tanggal 8 November 1971 dan dicatat dalam Lembaran Berita Negara Republik Indonesia No. 103 tanggal 24 Desember 1971, Tambahan No. 576.

Perubahan nama menjadi PT Samator Indo Gas Tbk di atas sesuai dengan Akta No. 13 tanggal 12 Desember 2022 yang dibuat dihadapan Notaris Ira Sudjono, S.H., M.Hum. Akta perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-0089934.AH.01.02 Tahun 2022 tanggal 12 Desember 2022.

Anggaran dasar Perusahaan telah mengalami perubahan beberapa kali, perubahan terakhir berdasarkan Akta No. 161, tanggal 24 Juni 2024 dari Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notaris di Jakarta, mengenai perubahan redaksional pasal 3 Anggaran Dasar Perusahaan tentang maksud dan tujuan Perseroan dan pasal 16 ayat 10 huruf c tentang tugas dan wewenang Direksi. Akta perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. 0040207.AH.01.02. Tahun 2024 tanggal 5 Juli 2024.

Sesuai dengan pasal 3 Anggaran Dasar Perusahaan bergerak di bidang industri kimia dasar, manajemen dan pengolahan limbah, konstruksi, perdagangan, pengangkutan, instalasi, aktivitas penyewaan dan sewa guna tanpa hak opsi. Perusahaan bergerak di bidang industri gas tertentu dalam bentuk gas, cair ataupun padat, mendesain konstruksi dan instalasi peralatan gas pada pabrik pelanggan dan rumah sakit serta memperdagangkan produk gas dari produsen lain kepada pelanggan Perusahaan.

1. GENERAL

a. The Company's Establishment and General Information

PT Samator Indo Gas Tbk (the "Company") which previously known as PT Aneka Gas Industri was established on September 21, 1971 based on Notarial Deed No. 28 of Soeleman Ardjasmita, S.H., a notary in Jakarta, which was approved by the Minister of Justice in its Decision Letter No. J.A.5/198/3 dated November 8, 1971 and were written in the State Gazette No. 103 dated December 24, 1971, Additional No. 576.

The change of the name into PT Samator Indo Gas Tbk as above is based on Notarial Deed No. 13, dated December 12, 2022, in the presence of Notary Ira Sudjono, S.H., M.Hum. This amendment has been approved by the Minister of Law and Human Right of Republic of Indonesia in the Decision Letter No. AHU-0089934.AH.01.02 Year 2022 dated December 12, 2022.

The Company's Articles of Association has been amended several times, the latest amendment based on Deed No. 161, dated June 24, 2024, of Ira Sudjono, S.H., M.Hum., M.Kn., M.M., M.Si., Notary in Jakarta, regarding changes in editorial changes to the Article 3 of the Company's Articles of Association regarding purpose and objective of the Company and Article 16 point 10 letter c regarding task and authority of the Directors. This amendment has been approved by the Minister of Law and Human Right of Republic of Indonesia in the Decision Letter No. 0040207.AH.01.02. Year 2024 dated July 5, 2024.

According to Article 3 of the Company's Articles of Association, the Company's activities are industrial chemical, waste management and recycling, construction, trading, transportation, installation, leasing and leasing activities without option rights. The Company is engaged in the specific gas industry such as gas, liquid or solid, constructions design and installation of gas equipment in customer's factories and hospitals and trading in gas products from other manufacturers to the Company's customers.

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1. UMUM (lanjutan)

a. Pendirian Perusahaan dan Informasi Umum (lanjutan)

Kantor pusat Perusahaan berkedudukan di Gedung UGM Samator Pendidikan Tower A Lt 5-6, Jl. Dr Sahardjo No. 83, Tebet, Manggarai, Jakarta Selatan.

Perusahaan dan entitas anaknya memiliki 60 (enam puluh) pabrik (plant) yang tersebar di wilayah Jawa, Sumatera, Kalimantan dan Sulawesi, yaitu 3 (tiga) di Jakarta, 10 (sepuluh) di Jawa Barat, 3 (tiga) di Jawa Tengah, 12 (dua belas) di Jawa Timur, 1 (satu) di Banten, 3 (tiga) di Riau, 4 (empat) di Kepulauan Riau, 5 (lima) di Sumatera Utara, 1 (satu) di Sumatera Selatan, 1 (satu) di Kalimantan Tengah, 1 (satu) di Kalimantan Selatan, 2 (dua) di Kalimantan Timur, 2 (dua) di Sulawesi Utara, 1 (satu) di Bali, 1 (satu) di Sulawesi Tengah, 6 (enam) di Sulawesi Selatan, 1 (satu) di Sulawesi Tenggara, 1 (satu) di Bangka Belitung, 1 (satu) di Nusa Tenggara Barat dan 1 (satu) di Maluku Utara.

Manajemen bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian ini, yang telah diselesaikan dan disetujui untuk diterbitkan oleh direksi Perusahaan pada tanggal 31 Maret 2026.

Perusahaan berdomisili di Indonesia, entitas induk dan entitas induk terakhir Perusahaan adalah PT Samator.

b. Penawaran umum saham Perusahaan

Saham

Pada tanggal 16 September 2016, Perusahaan memperoleh pernyataan efektif dari Otoritas Jasa Keuangan (OJK) dengan suratnya No. S-520/D.04/2016 untuk melakukan Penawaran Umum Perdana atas 766.660.000 lembar saham kepada masyarakat. Pada tanggal 28 September 2016, saham-saham tersebut telah dicatatkan pada Bursa Efek Indonesia.

Pada tanggal 31 Desember 2025, seluruh saham Perusahaan sejumlah 3.066.660.000 lembar dengan nominal Rp500 (nilai penuh) per saham telah dicatatkan pada Bursa Efek Indonesia.

1. GENERAL (continued)

a. The Company's Establishment and General Information (continued)

The Company's head office is located in Gedung UGM Samator Pendidikan, Tower A 5-6th Floor, Jl. Dr Sahardjo No. 83, Tebet, Manggarai, Jakarta Selatan.

The Company and its subsidiaries have 60 (sixty) plants spread in Java, Sumatera, Kalimantan and Sulawesi, which are 3 (three) in Jakarta, 10 (ten) in West Java, 3 (three) in Central Java, 12 (twelve) in East Java, 1 (one) in Banten, 3 (three) in Riau, 4 (four) in Riau Islands, 5 (five) in North Sumatera, 1 (one) in South Sumatera, 1 (one) in Central Kalimantan, 1 (one) in South Kalimantan, 2 (two) in East Kalimantan, 2 (two) in North Sulawesi, 1 (one) in Bali, 1 (one) in Central Sulawesi, 6 (six) in South Sulawesi, 1 (one) in Southeast Sulawesi, 1 (one) in Bangka Belitung, 1 (one) in West Nusa Tenggara and 1 (one) in North Maluku.

The management is responsible for the preparation and presentation of the consolidated financial statements, which were completed and authorized for issuance by the Company's directors on March 31, 2026.

The Company is incorporated in Indonesia, the Company's immediate and ultimate parent is PT Samator.

b. The Company's public offering

Shares

On September 16, 2016, the Company obtained an effective statement from the Chairman of the Financial Services Authority (OJK) in his letter No. S-520/D.04/2016 to conduct Initial Public Offering of 766,660,000 shares to the public through Indonesian capital market. On September 28, 2016, the shares were listed in the Indonesian Stock Exchange.

As of December 31, 2025, all of the Company's outstanding shares totaling 3,066,660,000 shares with par value of Rp500 (full amount) per share have been listed in the Indonesian Stock Exchange.

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1. UMUM (lanjutan)

b. Penawaran umum saham Perusahaan (lanjutan)

Pada tanggal 31 Desember 2025, obligasi dan sukuk ijarah yang diterbitkan kepada publik oleh Perusahaan dan diperdagangkan di Bursa efek Indonesia (Catatan 20) adalah sebagai berikut:

Obligasi

Nama obligasi/ Name of bonds	Jumlah pokok/ Nominal amount	Jangka waktu/ Term	Jatuh tempo/ Maturity date	Tingkat bunga/ Interest rate
Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 - Seri C	1.000	7 tahun/years	14 Agustus 2027/ August 14, 2027	11,25% tetap/ 11.25% fixed
Obligasi Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 - Seri C	78.000	7 tahun/years	6 Juli 2028/ July 6, 2028	10,75% tetap/ 10.75% fixed
Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 – Seri B	46.300	5 tahun/years	22 Desember 2026/ December 22, 2026	9,15% tetap/ 9.15% fixed
Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 – Seri C	59.000	7 tahun/years	22 Desember 2028/ December 22, 2028	10,00% tetap/ 10.00% fixed
Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 – Seri A	41.000	3 tahun/years	10 Oktober 2026/ October 10, 2026	7,40% tetap/ 7.40% fixed
Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 – Seri B	29.000	5 tahun/years	10 Oktober 2028/ October 10, 2028	7,90% tetap/ 7.90% fixed

Sukuk Ijarah

Nama sukuk ijarah/ Name of sukuk ijarah	Jumlah pokok/ Nominal amount	Jangka waktu/ Term	Jatuh tempo/ Maturity date	Cicilan imbalan ijarah/ Ijarah return
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 - Seri C	124.000	7 tahun/years	6 Juli 2028/ July 6, 2028	Rp107,5 untuk setiap Rp1.000/ Rp107.5 for each Rp1,000
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 - Seri B	17.000	5 tahun/years	22 Desember 2026/ December 22, 2026	Rp91,50 untuk setiap Rp1.000/ Rp91.50 for each Rp1,000
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 - Seri B	123.700	5 tahun/years	5 April 2027/ April 5, 2027	Rp89 untuk setiap Rp1.000/ Rp89 for each Rp1,000
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 - Seri C	153.500	7 tahun/years	5 April 2029/ April 5, 2029	Rp97,50 untuk setiap Rp1.000/ Rp97.50 for each Rp1,000
Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 - Seri A	35.500	3 tahun/years	10 Oktober 2026/ October 10, 2026	Rp74,00 untuk setiap Rp1.000/ Rp74.00 for each Rp1,000
Sukuk Ijarah Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 - Seri B	34.500	5 tahun/years	10 Oktober 2028/ October 10, 2028	Rp79,00 untuk setiap Rp1.000/ Rp79.00 for each Rp1,000

1. GENERAL (continued)

b. The Company's public offering (continued)

As of December 31, 2025, the outstanding bonds and sukuk ijarah issued to the public by the Company and traded on the Indonesia Stock Exchange (Note 20) were as follows:

Bonds

Sukuk Ijarah

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1. UMUM (lanjutan)

c. Susunan Entitas Anak

Perusahaan memiliki kepemilikan langsung dan tidak langsung pada Entitas Anak adalah sebagai berikut:

Entitas anak/ <i>Subsidiaries</i>	Domisili/ <i>Domicile</i>	Kegiatan usaha/ <i>Principal activity</i>	Persentase kepemilikan/ <i>Percentage of ownership</i>		Tahun beroperasi secara komersial/ <i>Start of commercial operating</i>	Total aset/ <i>Total assets</i>	
			2025	2024		2025	2024
<u>Entitas anak langsung/<i>Direct subsidiaries</i></u>							
PT Samator Gas Industri (SGI)	Surabaya	Produksi dan perdagangan gas/ <i>Production and gas trading</i>	99,91%	99,91%	1992	3.017.753	2.550.049
PT Ruci Gas (RG)	Surabaya	Pengolahan, kontruksi, perdagangan besar dan eceran, serta reparasi dan perawatan mobil dan sepeda motor/ <i>Processing, construction, wholesale and retail trade, as well as car and motorcycle repair and maintenance</i>	50,00%	50,00%	2009	77.354	75.609
PT Krakatau Samator (KS)	Cilegon	Produksi dan perdagangan gas, kontruksi, perdagangan besar, serta reparasi mesin khusus/ <i>Production and wholesale gas trade, construction, as well as special machinery repair and maintenance</i>	35,21%*	35,21%*	-	122.522	105.770
<u>Entitas anak tidak langsung melalui SGI/<i>Indirect subsidiary through SGI</i></u>							
PT Samabayu Mandala (SMB)	Bali	Produksi dan perdagangan gas serta pemasangan instalasi / <i>Production, gas trading and installation</i>	59,95%	59,95%	1991	100.578	99.413

*ditambah dengan 29,34% kepemilikan RG atas KS.

*added by 29.34% ownership owned by RG in KS.

d. Dewan Komisaris, Direksi, Komite Audit dan Karyawan

Susunan dewan komisaris dan direksi serta komite audit Perusahaan adalah sebagai berikut:

d. Boards of Commissioners and Directors, Audit Committee and Employees

The composition of the Company's boards of commissioners and directors and audit committee is as follows:

	2025	2024	
Dewan Komisaris			Board of Commissioners
Komisaris Utama	Heyzer Harsono	Heyzer Harsono	President Commissioner
Wakil Komisaris Utama	Rasid Harsono	Rasid Harsono	Vice President Commissioner
Wakil Komisaris Utama	Ferryawan Utomo	Setyo Wahono	Vice President Commissioner
Komisaris	Michael William P. Soeryadjaya	Michael William P. Soeryadjaya	Commissioner
Komisaris	Atiff Ibrahim Gill	Atiff Ibrahim Gill	Commissioner
Komisaris	Nini Liemijanto	-	Commissioner
Komisaris Independen	Komjen Pol (P) Sutanto	Komjen Pol (P) Sutanto	Independent Commissioner
Komisaris Independen	Robiyanto	Robiyanto	Independent Commissioner
Komisaris Independen	Hans-Gerd Wienands-Adelsbach	Hans-Gerd Wienands-Adelsbach	Independent Commissioner

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1. UMUM (lanjutan)

d. Dewan Komisaris, Direksi, Komite Audit dan Karyawan (lanjutan)

	2025
Direksi	
Direktur Utama	Rachmat Harsono
Wakil Direktur Utama	Imelda Mulyani Harsono
Wakil Direktur Utama	Sigit Purwanto
Direktur	Budi Susanto
Direktur	Andy Purwohardono
Direktur	Noni Mulianti
Direktur	-
Direktur	-
Direktur	-
Komite Audit	
Ketua	Robiyanto
Anggota	Tjokro Aliwidjaja
Anggota	Komjen Pol (P) Sutanto
Sekretaris Perusahaan	Imelda Mulyani Harsono
Audit Internal	
Kepala Unit	Ganggar Dwi Christiawan

Pada tanggal 31 Desember 2025, Perusahaan dan entitas anaknya (secara bersama-sama disebut sebagai "Grup") memiliki 1.783 orang (2024: 2.078) karyawan tetap (diaudit).

1. GENERAL (continued)

d. Boards of Commissioners and Directors, Audit Committee and Employees (continued)

	2024	
		Board of Directors
Rachmat Harsono	Rachmat Harsono	President Director
Ferryawan Utomo	Ferryawan Utomo	Vice President Director
-	-	Vice President Director
Budi Susanto	Budi Susanto	Director
Andy Purwohardono	Andy Purwohardono	Director
Octavianus Santoso Rastanto	Octavianus Santoso Rastanto	Director
Imelda Mulyani Harsono	Imelda Mulyani Harsono	Director
Djanako Tjandra	Djanako Tjandra	Director
Nini Liemijanto	Nini Liemijanto	Director
		Audit Committee
		Chairman
		Member
		Member
		Corporate Secretary
		Internal Audit
		Head of Unit

As of December 31, 2025, the Company and its subsidiaries (collectively referred as the "Group") has a total of 1.783 permanent employees (2024: 2,078) (audited).

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

a. Dasar penyajian laporan keuangan konsolidasian

Laporan keuangan konsolidasian telah disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia ("SAK"), yang mencakup Pernyataan dan Interpretasi yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia ("DSAK IAI") dan Peraturan-Peraturan serta Pedoman Penyajian dan Pengungkapan Laporan Keuangan yang diterbitkan oleh Otoritas Jasa Keuangan ("OJK").

Laporan keuangan konsolidasian disusun berdasarkan konsep akrual, kecuali laporan arus kas konsolidasian, dengan menggunakan konsep biaya historis, kecuali seperti yang disebutkan dalam catatan atas laporan keuangan konsolidasian yang relevan.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION

a. Basis of presentation of consolidated financial statements

The consolidated financial statements have been prepared in accordance with Indonesian Financial Accounting Standards ("SAK"), which comprise the Statements and Interpretations issued by the Financial Accounting Standards Board of the Institute of Indonesia Chartered Accountants (Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia or DSAK IAI) and the Regulations and Guidelines on Financial Statement Presentation and Disclosures issued by Financial Services Authority (Otoritas Jasa Keuangan" or "OJK").

The consolidated financial statements have been prepared on an accrual basis, except for the consolidated statement of cash flows, using the historical cost concept of accounting, except as disclosed in the relevant notes to the consolidated financial statements herein.

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2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

a. Dasar penyajian laporan keuangan konsolidasian (lanjutan)

Laporan arus kas konsolidasian yang disajikan dengan menggunakan metode langsung, menyajikan penerimaan dan pengeluaran kas dan setara kas yang diklasifikasikan ke dalam aktivitas operasi, investasi dan pendanaan.

Kebijakan akuntansi yang diterapkan oleh Grup adalah selaras bagi periode yang dicakup oleh laporan keuangan konsolidasian, kecuali untuk standar akuntansi baru dan revisi seperti diungkapkan pada Catatan 2b dibawah ini.

Grup telah menyusun laporan keuangan konsolidasian dengan dasar kelangsungan usaha.

b. Perubahan kebijakan akuntansi

Grup menerapkan untuk pertama kalinya beberapa standar dan amandemen tertentu yang efektif untuk periode tahunan yang dimulai pada atau setelah 1 Januari 2025 (kecuali dinyatakan lain). Grup tidak melakukan penerapan dini atas standar, interpretasi, atau amandemen lain yang telah diterbitkan namun belum efektif.

Amandemen PSAK 221: Kekurangan Ketertukaran

Amandemen tersebut menetapkan bagaimana entitas harus menilai apakah suatu mata uang dapat dipertukarkan serta bagaimana entitas harus menentukan kurs spot ketika ketertukaran (*exchangeability*) tidak tersedia. Amandemen tersebut juga mensyaratkan pengungkapan informasi yang memungkinkan pengguna laporan keuangan untuk memahami bagaimana ketidakmampuan mata uang tersebut untuk dipertukarkan dengan mata uang lainnya memengaruhi, atau diharapkan akan memengaruhi, kinerja keuangan, posisi keuangan, dan arus kas entitas.

Amandemen ini tidak berdampak terhadap laporan keuangan konsolidasian Grup.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION

a. Basis of presentation of consolidated financial statements (continued)

The consolidated statement of cash flows, which have been prepared using the direct method, present receipts and disbursements of cash and cash equivalents classified into operating, investing and financing activities.

The accounting policies adopted by the Group are consistently applied for the periods covered by the consolidated financial statements, except for new and revised accounting standards as disclosed in the following Note 2b.

The Group has prepared the consolidated financial statements on the going concern basis.

b. Changes in accounting principles

The Group applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2025 (unless otherwise stated). The Group has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendment of PSAK 221: Lack of Exchangeability

The amendments specifies how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.

This amendment did not have any impact on the Group's consolidated financial statements

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b. Perubahan kebijakan akuntansi (lanjutan)

PSAK 117: Kontrak Asuransi

PSAK 117 merupakan standar akuntansi baru yang komprehensif mencakup pengakuan dan pengukuran, penyajian, serta pengungkapan untuk kontrak asuransi. PSAK 117 menggantikan PSAK 104: *Kontrak Asuransi*. PSAK 117 berlaku untuk seluruh jenis kontrak asuransi (yaitu, jiwa, non-jiwa, asuransi langsung, dan reasuransi), tanpa memandang jenis entitas yang menerbitkannya, serta berlaku pula untuk jenis garansi tertentu dan instrumen keuangan dengan fitur partisipasi diskresioner.

Tujuan utama PSAK 117 adalah menyediakan model akuntansi yang komprehensif untuk kontrak asuransi yang lebih berguna dan konsisten bagi entitas asuransi, mencakup seluruh aspek akuntansi yang relevan. PSAK 117 didasarkan pada model umum yang dilengkapi dengan:

- Penyesuaian khusus untuk kontrak dengan fitur partisipasi langsung (*variable fee approach*)
- Pendekatan yang disederhanakan (*premium allocation approach*) yang terutama berlaku untuk kontrak berdurasi pendek

Standar baru tersebut tidak memiliki dampak terhadap laporan keuangan konsolidasian Grup.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

b. Changes in accounting principles (continued)

PSAK 117: Insurance Contracts

PSAK 117 is a comprehensive new accounting standard for insurance contracts covering recognition and measurement, presentation and disclosure. PSAK 117 replaces PSAK 104 *Insurance Contracts*. PSAK 117 applies to all types of insurance contracts (i.e., life, non-life, direct insurance and re-insurance), regardless of the type of entities that issue them as well as to certain guarantees and financial instruments with discretionary participation features.

The overall objective of PSAK 117 is to provide a comprehensive accounting model for insurance contracts that is more useful and consistent for insurers, covering all relevant accounting aspects. PSAK 117 is based on a general model, supplemented by:

- A specific adaptation for contracts with direct participation features (the *variable fee approach*)
- A simplified approach (the *premium allocation approach*) mainly for short-duration contracts

The new standard had no impact on the Group's consolidated financial statements.

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b. Perubahan kebijakan akuntansi (lanjutan)

**Berlaku efektif pada atau setelah tanggal
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Amendmen PSAK 109 and PSAK 107:
Klasifikasi dan Pengukuran Instrumen
Keuangan

Amandemen tersebut mencakup klarifikasi atas suatu liabilitas keuangan dihentikan pengakuannya pada "tanggal penyelesaian" serta memperkenalkan pilihan kebijakan akuntansi (apabila kondisi tertentu terpenuhi) untuk menghentikan pengakuan liabilitas keuangan yang diselesaikan melalui sistem pembayaran elektronik sebelum tanggal penyelesaian. Selain itu, panduan tambahan ditambahkan mengenai bagaimana arus kas kontraktual untuk aset keuangan dengan fitur lingkungan, sosial, dan tata kelola perusahaan (ESG) serta fitur serupa harus dinilai. Amandemen tersebut juga mengklarifikasi apa saja yang merupakan fitur *non-recourse* dan karakteristik instrumen yang terkait secara kontraktual.

Selain itu, amandemen tersebut memperkenalkan persyaratan pengungkapan untuk instrumen keuangan dengan fitur kontinjensi serta persyaratan pengungkapan tambahan untuk instrumen ekuitas yang diklasifikasikan pada nilai wajar melalui penghasilan komprehensif lain (OCI).

Amandemen tersebut berlaku efektif untuk periode tahunan yang dimulai pada atau setelah 1 Januari 2026, dengan penerapan dini diperkenankan hanya untuk klasifikasi aset keuangan dan pengungkapan terkait. Grup tidak memperkirakan bahwa amandemen tersebut akan memberikan dampak material terhadap laporan keuangan konsolidasian Grup.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**b. Changes in accounting principles
(continued)**

Effective beginning on or at January 1, 2026

Amendments to PSAK 109 and PSAK 107:
Classification and Measurement of Financial
Instruments

The amendments includes a clarification that a financial liability is derecognised on the 'settlement date' and the introduction of an accounting policy choice (if specific conditions are met) to derecognise financial liabilities settled using an electronic payment system before the settlement date. Further, additional guidance is added on how the contractual cash flows for financial assets with environmental, social and corporate governance (ESG) and similar features should be assessed. The amendments also clarifies what constitute 'non-recourse features' and what are the characteristics of contractually linked instruments.

The amendments also introduces of disclosures for financial instruments with contingent features and additional disclosure requirements for equity instruments classified at fair value through other comprehensive income (OCI).

The Amendments are effective for annual periods starting on or after January 1, 2026 with early adoption permitted for classification of financial assets and related disclosures only. The Group does not anticipate that the amendments will have a material effect on the Group's consolidated financial statements.

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b. Perubahan kebijakan akuntansi (lanjutan)

Berlaku efektif pada atau setelah tanggal
1 Januari 2026 (lanjutan)

Amandemen PSAK 109 and PSAK 107:
Kontrak yang Mengacu Pada Listrik Bergantung
Alam

Amandemen tersebut mengklarifikasi penerapan persyaratan 'own-use' untuk kontrak yang berada dalam ruang lingkup, mengubah persyaratan penetapan (*designation*) atas item yang dilindungi dalam hubungan lindung nilai arus kas untuk kontrak-kontrak tersebut, serta menambahkan persyaratan pengungkapan baru untuk memungkinkan investor memahami dampak kontrak tersebut terhadap kinerja keuangan dan arus kas perusahaan.

Amandemen tersebut akan berlaku efektif untuk periode pelaporan tahunan yang dimulai pada atau setelah 1 Januari 2026. Penerapan ini diperbolehkan, namun harus diungkapkan. Amandemen terkait pengecualian *own-use* diterapkan secara retrospektif, sedangkan amandemen akuntansi lindung nilai diterapkan secara prospektif untuk hubungan lindung nilai baru yang ditetapkan sejak tanggal penerapan awal. Selain itu, amandemen pengungkapan dalam PSAK 107 harus diterapkan bersamaan dengan amandemen PSAK 109. Grup tidak memperkirakan bahwa amandemen tersebut akan memberikan dampak material terhadap laporan keuangan konsolidasian Grup.

PSAK 338: Kombinasi Bisnis Entitas
Sepengendali (Revisi 2025)

Pada Oktober 2025, DSAK IAI mengesahkan revisi atas PSAK 338: Kombinasi Bisnis Entitas Sepengendali. Revisi ini mencakup ruang lingkup dan penerapan dari metode penyatuan kepemilikan (*pooling of interest*) dan pelepasan di ekuitas (*disposal in equity*) sebagai konsep akuntansi yang digunakan dalam PSAK 338. Perubahan utama mencakup pengecualian entitas investasi dari ruang lingkup PSAK 338, serta tambahan definisi bisnis alihan, entitas penerima, dan entitas pengalih. Revisi ini juga mencakup rujukan jumlah tercatat bisnis alihan dan penyajian informasi prakombinasi bisnis ketika terjadi ketidakpraktisan dalam penerapan metode penyatuan kepemilikan. Revisi ini berlaku efektif 1 Januari 2026 dengan opsi penerapan dini.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

b. Changes in accounting principles (continued)

Effective beginning on or at January 1, 2026
(continued)

Amendments to PSAK 109 and PSAK 107:
Contracts Referencing Nature-dependent
Electricity

The amendments clarify the application of the 'own-use' requirements for in-scope contracts, amend the designation requirements for a hedged item in a cash flow hedging relationship for in-scope contracts, and add new disclosure requirements to enable investors to understand the effect of these contracts on a company's financial performance and cash flows.

The amendments will take effect for annual reporting periods starting on or after January 1, 2026. Early adoption is allowed, but it must be disclosed. The amendments concerning the own-use exception are to be applied retrospectively, while the hedge accounting amendments should be applied prospectively to new hedging relationships designated from the initial application date. Additionally, the PSAK 107 disclosure amendments must be implemented alongside the PSAK 109 amendments. The Group does not anticipate that the amendments will have a material effect on the Group's consolidated financial statements.

PSAK 338: Business Combination under
Common Control (2025 Revision)

On October 2025, DSAK IAI issued revisions to PSAK 338: Business Combinations of Entities Under Common Control. The revisions cover the scope and application of the pooling of interest method and disposal in equity as the accounting concepts used in PSAK 338. The key changes include the exclusion of investment entities from the scope of PSAK 338, as well as the addition of definitions for transferred business, receiving entity, and transferring entity. The revision also includes references to the carrying amount of the transferred business and the presentation of pre-combination information when applying the pooling of interest method is impracticable. The revision is effective on 1 January 1, 2026 with early adoption permitted.

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MATERIAL (lanjutan)**

b. Perubahan kebijakan akuntansi (lanjutan)

**Berlaku efektif pada atau setelah tanggal
1 Januari 2026 (lanjutan)**

PSAK 338: Kombinasi Bisnis Entitas
Sepengendali (Revisi 2025) (lanjutan)

Grup tidak memperkirakan bahwa amandemen tersebut akan memberikan dampak material terhadap laporan keuangan konsolidasian Grup.

Penyesuaian tahunan 2024

DSAK IAI menerbitkan Penyesuaian Tahunan 2024 SAK Indonesia, yang mencakup klarifikasi, penyederhanaan, koreksi, atau perubahan untuk meningkatkan konsistensi dalam PSAK 107 Instrumen Keuangan: Pengungkapan, PSAK 109 Instrumen Keuangan, PSAK 10 Laporan Keuangan Konsolidasian, dan PSAK 207 Laporan Arus Kas. Amandemen tersebut akan berlaku efektif untuk periode pelaporan yang dimulai pada atau setelah 1 Januari 2026. Penerapan lebih awal diperkenankan dan harus diungkapkan. Amandemen tersebut tidak diharapkan menimbulkan dampak material terhadap laporan keuangan konsolidasian Grup.

**Berlaku efektif pada atau setelah tanggal
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PSAK 118: Penyajian dan Pengungkapan
dalam Laporan Keuangan

PSAK 118 akan menggantikan PSAK 201. Standar baru ini memperkenalkan persyaratan baru terkait penyajian dalam laporan laba rugi, termasuk total dan subtotal tertentu. Selain itu, entitas diwajibkan untuk mengklasifikasikan seluruh pendapatan dan beban dalam laporan laba rugi ke dalam salah satu dari lima kategori: operasi, investasi, pendanaan, pajak penghasilan, dan operasi yang dihentikan.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**b. Changes in accounting principles
(continued)**

**Effective beginning on or at January 1, 2026
(continued)**

PSAK 338: Business Combination under
Common Control (2025 Revision) (continued)

The Group does not anticipate that the amendments will have a material effect on the Group's consolidated financial statements.

Annual Improvements 2024

The DSAK IAI issued Annual Improvements 2024 to SAK Indonesia, which include clarifications, simplifications, corrections or changes to improve consistency in, PSAK 107 Financial Instruments: Disclosure, PSAK 109 Financial Instruments, PSAK 110 Consolidated Financial Statements and PSAK 207 Statements of Cash Flows. The amendments will be effective for reporting periods beginning on or after January 1, 2026. Earlier application is permitted and must be disclosed. The amendments are not expected to have a material impact on the Group's consolidated financial statements.

Effective beginning on or at January 1, 2027

PSAK 118: Presentation and Disclosure in
Financial Statements

PSAK 118 will replace PSAK 201. The new standard introduces new requirements for presentation within the statement of profit or loss, including specified totals and subtotals. Furthermore, entities are required to classify all income and expenses within the statement of profit or loss into one of five categories: operating, investing, financing, income taxes, and discontinued operations.

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b. Perubahan kebijakan akuntansi (lanjutan)

**Berlaku efektif pada atau setelah tanggal
1 Januari 2027 (lanjutan)**

PSAK 118: Penyajian dan Pengungkapan
dalam Laporan Keuangan (lanjutan)

Standar ini juga mensyaratkan pengungkapan ukuran kinerja yang didefinisikan manajemen, subtotal pendapatan dan beban, serta mencakup persyaratan baru terkait agregasi dan disagregasi informasi keuangan.

PSAK 118 berlaku efektif untuk periode pelaporan yang dimulai pada atau setelah 1 Januari 2027, dengan penerapan dini diperkenankan dan harus diungkapkan. PSAK 118 akan diterapkan secara retrospektif.

Pada tanggal 31 Desember 2025, Grup sedang mengevaluasi dampak yang mungkin timbul dari penerapan amendemen standar-standar di atas, yang telah diterbitkan namun belum berlaku, pada laporan keuangan konsolidasian.

PSAK 119: Entitas Anak Tanpa Akuntabilitas
Publik - Pengungkapan

Standar baru tersebut memungkinkan entitas yang memenuhi syarat untuk memilih menerapkan pengungkapan yang lebih singkat dan tetap menerapkan persyaratan pengakuan, pengukuran, dan penyajian dalam standar akuntansi lainnya. Untuk memenuhi syarat, pada akhir periode pelaporan, entitas harus merupakan entitas anak sebagaimana didefinisikan dalam PSAK 110, tidak memiliki akuntabilitas publik, dan memiliki entitas induk (baik entitas induk akhir atau entitas induk perantara) yang menyusun laporan keuangan konsolidasian yang tersedia untuk penggunaan publik dan sesuai dengan standar akuntansi keuangan SAK Indonesia, SAK Internasional atau standar akuntansi IFRS.

Pada tanggal 31 Desember 2025, Grup sedang mengevaluasi dampak yang mungkin timbul dari penerapan amendemen standar-standar di atas, yang telah diterbitkan namun belum berlaku, pada laporan keuangan konsolidasian.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**b. Changes in accounting principles
(continued)**

**Effective beginning on or at January 1, 2027
(continued)**

PSAK 118: Presentation and Disclosure in
Financial Statements (continued)

The standard requires disclosure of newly defined management-defined performance measures, subtotals of income and expenses, and it also includes new requirements for aggregation and disaggregation of financial information.

PSAK 118 are effective for reporting periods beginning on or after January 1, 2027, with earlier application is permitted and must be disclosed. PSAK 118 will apply retrospectively.

As of December 31, 2025, the Group is still evaluating the potential impact of the implementation of above standards amendment issued, but not yet effective, on the consolidated financial statements.

PSAK 119: Subsidiaries without Public
Accountability - Disclosures

The new standard allows eligible entities to elect to apply its reduced disclosure requirements and still applying the recognition, measurement and presentation requirements in other accounting standards. To be eligible, at the end of the reporting period, an entity must be a subsidiary as defined in PSAK 110, cannot have public accountability and must have a parent (ultimate or intermediate) that prepares consolidated financial statements, available for public use, which comply with SAK Indonesia, SAK Internasional or IFRS accounting standards.

As of December 31, 2025, the Group is still evaluating the potential impact of the implementation of above standards amendment issued, but not yet effective, on the consolidated financial statements.

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c. Prinsip-prinsip konsolidasi

Laporan keuangan konsolidasian meliputi laporan keuangan Perusahaan dan entitas-anak. Kendali diperoleh bila Grup terekspos atau memiliki hak atas imbal hasil variabel dari keterlibatannya dengan *investee* dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaannya atas *investee*. Dengan demikian, investor mengendalikan *investee* jika dan hanya jika investor memiliki seluruh hal berikut ini:

- i) Kekuasaan atas *investee*, yaitu hak yang ada saat ini yang memberi investor kemampuan kini untuk mengarahkan aktivitas relevan dari *investee*,
- ii) Eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*, dan
- iii) Kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil.

Bila Grup tidak memiliki hak suara atau hak serupa secara mayoritas atas suatu *investee*, Grup mempertimbangkan semua fakta dan keadaan yang relevan dalam mengevaluasi apakah mereka memiliki kekuasaan atas *investee*, termasuk:

- i) Pengaturan kontraktual dengan pemilik hak suara lainnya dari *investee*,
- ii) Hak yang timbul atas pengaturan kontraktual lain, dan
- iii) Hak suara dan hak suara potensial yang dimiliki Grup.

Grup menilai kembali apakah mereka mengendalikan *investee* bila fakta dan keadaan mengindikasikan adanya perubahan terhadap satu atau lebih dari ketiga elemen dari pengendalian. Konsolidasi atas entitas-entitas anak dimulai sejak Grup memperoleh pengendalian atas entitas anak dan berakhir pada saat Grup kehilangan pengendalian atas entitas anak. Aset, liabilitas, penghasilan dan beban dari entitas anak yang diakuisisi pada tahun tertentu disertakan dalam laporan keuangan konsolidasian sejak tanggal Grup memperoleh kendali sampai tanggal Grup tidak lagi mengendalikan entitas anak tersebut.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

c. Principles of consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the *investee* and has the ability to affect those returns through its power over the *investee*. Thus, the Group controls an *investee* if and only if the Group has all of these followings:

- i) Power over the *investee*, that is existing rights that give the Group current ability to direct the relevant activities of the *investee*,
- ii) Exposure, or rights, to variable returns from its involvement with the *investee*, and
- iii) The ability to use its power over the *investee* to affect its returns.

When the Group has less than a majority of the voting or similar rights of an *investee*, the Group considers all relevant facts and circumstances in assessing whether it has power over an *investee*, including:

- i) The contractual arrangement with the other vote holders of the *investee*,
- ii) Rights arising from other contractual arrangements, and
- iii) The Group's voting rights and potential voting rights.

The Group re-assesses whether or not it controls an *investee* if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

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c. Prinsip-prinsip konsolidasi (lanjutan)

Seluruh laba rugi dan setiap komponen penghasilan komprehensif lain ("PKL") diatribusikan pada pemilik entitas induk dan pada kepentingan nonpengendali ("KNP"), walaupun hal ini akan menyebabkan saldo KNP yang defisit. Bila dipandang perlu, penyesuaian dilakukan terhadap laporan keuangan entitas anak untuk diselaraskan dengan kebijakan akuntansi Grup.

Seluruh aset dan liabilitas, ekuitas, penghasilan dan beban dan arus kas atas transaksi antar anggota Grup dieliminasi sepenuhnya pada saat konsolidasi.

Perubahan dalam bagian kepemilikan entitas induk pada entitas anak yang tidak mengakibatkan hilangnya pengendalian, dicatat sebagai transaksi ekuitas. Bila kehilangan pengendalian atas suatu entitas anak, maka Grup menghentikan pengakuan atas aset (termasuk *goodwill*), liabilitas dan komponen lain dari ekuitas terkait, dan selisihnya diakui pada laba rugi. Bagian dari investasi yang tersisa diakui pada nilai wajar.

d. Kombinasi Bisnis dan Goodwill

Kombinasi bisnis dicatat dengan menggunakan metode akuisisi. Biaya perolehan dari sebuah akuisisi diukur pada nilai agregat imbalan yang dialihkan, diukur pada nilai wajar pada tanggal akuisisi dan jumlah setiap KNP pada pihak yang diakuisisi. Untuk setiap kombinasi bisnis, Grup memilih apakah mengukur KNP pada entitas yang diakuisisi baik pada nilai wajar ataupun pada proporsi kepemilikan KNP atas aset neto yang teridentifikasi dari entitas yang diakuisisi. Biaya-biaya akuisisi yang timbul dibebankan langsung dan disertakan dalam beban administrasi.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

c. Principles of consolidation (continued)

Profit or loss and each component of other comprehensive income ("OCI") are attributed to the equity holders of the parent of the Group and to the non-controlling interests ("NCI"), even if this results in the NCI having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies

All intra-group assets and liabilities, equity, income, expenses and cash flows relation to transactions between members of the Group are eliminated in full on consolidation.

A change in the parent's ownership interest in a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it derecognizes the related assets (including goodwill), liabilities, NCI and other component of equity, while the difference is recognized in the profit or loss. Any investment retained is recognized at fair value.

d. Business Combinations and Goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred, measured at acquisition date fair value, and the amount of any NCI in the acquiree. For each business combination, the Group elects whether it measures the NCI in the acquiree either at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition costs incurred are directly expensed and included in administrative expenses.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
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d. Kombinasi Bisnis dan Goodwill (lanjutan)

Grup menentukan bahwa mereka telah mengakuisisi bisnis ketika rangkaian aktivitas dan aset yang diakuisisi mencakup *input* dan proses substantif yang bersama-sama secara signifikan berkontribusi pada kemampuan untuk menghasilkan *output*. Proses yang diperoleh adalah substantif jika penting bagi kemampuan untuk terus menghasilkan *output*, dan *input* yang diperoleh mencakup tenaga kerja yang terorganisir dengan keterampilan, pengetahuan, atau pengalaman yang diperlukan untuk melakukan proses itu atau secara signifikan berkontribusi pada kemampuan untuk terus menghasilkan *output* dan dianggap unik atau langka atau tidak dapat diganti tanpa biaya, usaha, atau penundaan yang signifikan dalam kemampuan untuk terus menghasilkan *output*.

Ketika melakukan akuisisi atas sebuah bisnis, Grup mengklasifikasikan dan menentukan aset keuangan yang diperoleh dan liabilitas keuangan yang diambil alih berdasarkan pada persyaratan kontraktual, kondisi ekonomi dan kondisi terkait lain yang ada pada tanggal akuisisi.

Dalam suatu kombinasi bisnis yang dilakukan secara bertahap, Grup mengukur kembali kepentingan ekuitas yang dimiliki sebelumnya pada pihak yang diakuisisi pada nilai wajar tanggal akuisisi dan mengakui keuntungan atau kerugian yang dihasilkan.

Setiap imbalan kontinjensi yang akan ditransfer oleh perusahaan pengakuisisi akan diakui pada nilai wajar pada tanggal akuisisi. Imbalan kontinjensi yang diklasifikasikan sebagai ekuitas tidak diukur kembali dan penyelesaian selanjutnya adalah diperhitungkan dalam ekuitas. Imbalan kontinjensi yang diklasifikasikan sebagai aset atau liabilitas yaitu instrumen keuangan dan dalam lingkup PSAK 109: *Instrumen Keuangan*, diukur pada nilai wajar dengan perubahan nilai wajar yang diakui dalam laba rugi sesuai dengan PSAK 109. Imbalan kontinjensi lain yang tidak termasuk dalam PSAK 109 diukur sebesar nilai wajar pada setiap tanggal pelaporan dengan perubahan nilai wajar yang diakui pada laba rugi.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**d. Business Combinations and Goodwill
(continued)**

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organized workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

When the Group acquires a business, it assesses the financial assets acquired and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date.

If the business combination is achieved in stages, the acquisition date fair value of the Group's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date through profit or loss.

Any contingent consideration to be transferred by the acquirer will be recognized at fair value at the acquisition date. Contingent consideration classified as equity is not re-measured and its subsequent settlement is accounted for within equity. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of PSAK 109: Financial Instruments, is measured at fair value with the changes in fair value recognized in the statement of profit or loss in accordance with PSAK 109. Other contingent consideration that is not within the scope of PSAK 109 is measured at fair value at each reporting date with changes in fair value recognized in profit or loss.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

d. Kombinasi Bisnis dan Goodwill (lanjutan)

Bila pencatatan awal kombinasi bisnis belum dapat diselesaikan pada tanggal pelaporan, Grup melaporkan jumlah sementara bagi *item* yang pencatatannya belum dapat diselesaikan tersebut.

Periode pengukuran adalah periode setelah tanggal akuisisi yang didalamnya Grup dapat melakukan penyesuaian atas jumlah sementara yang diakui dalam kombinasi bisnis tersebut. Selama periode pengukuran, Grup mengakui penambahan aset atau liabilitas bila terdapat informasi terbaru yang diperoleh mengenai fakta dan keadaan pada tanggal akuisisi, yang bila diketahui pada saat itu, akan menyebabkan pengakuan atas aset dan liabilitas pada tanggal tersebut.

Periode pengukuran berakhir pada saat pengakuisisi menerima informasi yang diperlukan mengenai fakta dan keadaan pada tanggal akuisisi atau mengetahui bahwa informasi lainnya tidak dapat diperoleh, namun tidak lebih dari satu tahun dari tanggal akuisisi.

Pada tanggal akuisisi, *goodwill* awalnya diukur pada harga perolehan yang merupakan selisih lebih nilai agregat dari imbalan yang dialihkan dan jumlah setiap KNP atas selisih jumlah dari aset teridentifikasi yang diperoleh dan liabilitas yang diambil alih.

Jika imbalan tersebut lebih rendah dari nilai wajar aset neto entitas anak yang diakuisisi, selisih tersebut diakui pada laba rugi sebagai keuntungan dari pembelian dengan diskon setelah sebelumnya manajemen melakukan penilaian atas identifikasi dan nilai wajar dari aset yang diperoleh dan liabilitas yang diambil alih.

Setelah pengakuan awal, *goodwill* diukur pada jumlah tercatat dikurangi akumulasi kerugian penurunan nilai. Untuk tujuan pengujian penurunan nilai, *goodwill* yang diperoleh dari suatu kombinasi bisnis, sejak tanggal akuisisi dialokasikan kepada setiap Unit Penghasil Kas ("UPK") dari Grup yang diharapkan akan menerima manfaat dari sinergi kombinasi tersebut, terlepas dari apakah aset atau liabilitas lain dari pihak yang diakuisisi dialokasikan kepada UPK tersebut.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**d. Business Combinations and Goodwill
(continued)**

If the initial accounting for a business combination is incomplete by the end of the reporting, the Group reports provisional amounts for the items for which the accounting is incomplete.

The measurement period is the period after the acquisition date during which the Group may adjust the provisional amounts recognized for a business combination. During the measurement period, the Group recognizes additional assets or liabilities if new information is obtained about facts and circumstances that existed as of the acquisition date and, if known, would have resulted in the recognition of those assets and liabilities as of that date.

The measurement period ends as soon as the acquirer receives the information it was seeking about facts and circumstances that existed as of the acquisition date or learns that more information is not obtainable but shall not exceed one year from the acquisition date.

At acquisition date, goodwill is initially measured at cost being the excess of the aggregate of the consideration transferred and the amount recognized for NCI over the net identifiable assets acquired and liabilities assumed.

If this consideration is lower than the fair value of the net assets of the subsidiary acquired, the difference is recognized in profit or loss as gain on bargain purchase after previously assessing the identification and fair value measurement of the acquired assets and the assumed liabilities.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's Cash-generating Units ("CGU") that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are allocated to those CGUs.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

d. Kombinasi Bisnis dan Goodwill (lanjutan)

Jika *goodwill* telah dialokasikan pada suatu UPK dan operasi tertentu atas UPK tersebut dihentikan, maka *goodwill* yang diasosiasikan dengan operasi yang dihentikan tersebut termasuk dalam jumlah tercatat operasi tersebut ketika menentukan keuntungan atau kerugian dari pelepasan. *Goodwill* yang dilepaskan tersebut diukur berdasarkan nilai relatif operasi yang dihentikan terhadap bagian dari UPK yang ditahan.

Kombinasi bisnis entitas sepengendali

Kombinasi bisnis entitas sepengendali dicatat dengan menggunakan metode penyatuan kepentingan, dimana selisih antara jumlah imbalan yang dialihkan dengan jumlah tercatat aset neto entitas yang diakuisisi diakui sebagai bagian dari akun "Tambahan Modal Disetor" pada laporan posisi keuangan konsolidasian.

Dalam menerapkan metode penyatuan kepentingan tersebut, unsur-unsur laporan keuangan dari entitas yang bergabung disajikan seolah-olah penggabungan tersebut telah terjadi sejak awal periode entitas yang bergabung berada dalam kesepengendalian.

e. Kas dan setara kas

Kas dan setara kas dalam laporan posisi keuangan konsolidasian yang terdiri dari kas dan bank serta deposito jangka pendek yang jatuh tempo dalam waktu 3 bulan atau kurang, yang dapat segera dikonversikan menjadi kas dalam jumlah yang dapat ditentukan dan memiliki risiko perubahan nilai yang tidak signifikan.

f. Transaksi dengan Pihak-pihak Berelasi

Perusahaan dan entitas anaknya melakukan transaksi dengan pihak berelasi sesuai dengan definisi yang diuraikan pada PSAK 224: *Pengungkapan Pihak-Pihak Berelasi*.

Transaksi ini dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak, yang mungkin tidak sama dengan transaksi lain yang dilakukan dengan pihak-pihak yang tidak berelasi. Transaksi dan saldo yang material dengan pihak berelasi diungkapkan dalam Catatan 36.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**d. Business Combinations and Goodwill
(continued)**

Where goodwill forms part of a CGU and part of the operations within that CGU is disposed of, the goodwill associated with the operation disposed of is included in the carrying amount of the operation when determining the gain or loss on disposal of the operation. Goodwill disposed of in this circumstance is measured based on the relative values of the operation disposed of and the portion of the CGU retained.

Business combinations under common control

Business combinations under common control are accounted for using the pooling-of-interests method, whereby the difference between the considerations transferred and the book value of the net assets of the acquiree is recognized as part of "Additional Paid-in Capital" account in the consolidated statement of financial position.

In applying the said pooling-of-interest method, the components of the financial statements of the combining entities are presented as if the combination has occurred since the beginning of the period of the combining entity become under common control.

e. Cash and cash equivalents

Cash and cash equivalents in the statements of consolidated financial position comprise cash on hand, cash in banks and short-term deposits with a maturity of three (3) months or less, that are readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

f. Transactions with Related Parties

The company and subsidiaries have transactions with related parties as defined in PSAK 224: Related Parties Disclosures.

The transactions are made based on terms agreed by the parties, which may not be the same as those made with unrelated parties. Significant transactions and balances with related parties are disclosed in Note 36.

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2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

f. Transaksi dengan Pihak-pihak Berelasi (lanjutan)

Kecuali diungkapkan khusus sebagai pihak berelasi, maka pihak-pihak lain yang disebutkan dalam Catatan atas laporan keuangan konsolidasian merupakan pihak tidak berelasi.

g. Peristiwa Setelah Periode Pelaporan

Peristiwa setelah akhir periode yang memberikan tambahan informasi mengenai posisi keuangan Grup pada tanggal pelaporan (peristiwa penyesuaian), jika ada, dicerminkan dalam laporan keuangan konsolidasian. Peristiwa setelah akhir periode yang bukan peristiwa penyesuaian diungkapkan dalam Catatan atas laporan keuangan konsolidasian, jika material.

h. Persediaan

Persediaan dinyatakan sebesar nilai yang lebih rendah antara biaya perolehan atau nilai realisasi neto. Biaya perolehan ditentukan dengan menggunakan metode rata-rata bergerak untuk persediaan dalam klasifikasi bahan baku, instalasi peralatan gas dalam proses penyelesaian, barang dagangan dan suku cadang dan bahan pembantu, dan metode rata-rata tertimbang untuk persediaan dalam klasifikasi barang jadi. Nilai realisasi neto persediaan adalah estimasi harga jual dalam kegiatan usaha biasa dikurangi estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk membuat penjualan.

Biaya yang dikeluarkan untuk setiap produk agar berada pada lokasi dan kondisi siap untuk dijual dicatat sebagai berikut:

- i) Bahan baku, suku cadang dan bahan pembantu: harga pembelian;
- ii) Barang jadi dan persediaan dalam proses: biaya bahan baku dan tenaga kerja langsung dan bagian proporsional dari beban overhead berdasarkan kapasitas operasi normal namun tidak termasuk biaya pinjaman.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

f. Transactions with Related Parties (continued)

Unless specifically identified as related parties, the parties disclosed in the Notes to the consolidated financial statements are unrelated parties.

g. Events After the Reporting Period

Post period-end events that provide additional information about the Group's financial position at the reporting date (adjusting events), if any, are reflected in the consolidated financial statements. Post period-end events that are not adjusting events are disclosed in the Notes to the consolidated financial statements, when material.

h. Inventories

Inventories are valued at the lower of cost or net realizable value. Cost is calculated using moving average method for the inventory classified as raw materials, installation in progress of gas equipments, merchandise goods and spareparts and indirect material, and wughterd average method for finished goods. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Costs incurred in bringing each product to its present location and condition are accounted for as followings:

- i) Raw materials, spare parts and factory supplies: purchase cost;*
- ii) Finished goods and work in-process: cost of direct materials and labor and a proportion of manufacturing overheads based on normal operating capacity but excluding borrowing costs.*

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2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

h. Persediaan (lanjutan)

Sehubungan dengan pembelian bahan baku, biaya perolehan awal persediaan termasuk pengalihan keuntungan dan kerugian atas lindung nilai arus kas kualifikasian, diakui dalam PKL.

Grup menetapkan penyisihan untuk nilai realisasi neto persediaan berdasarkan hasil penelaahan berkala atas kondisi fisik dan nilai realisasi neto persediaan.

i. Biaya Dibayar di Muka

Biaya dibayar di muka diamortisasi dan dibebankan pada operasi selama masa manfaatnya, dan disajikan sebagai aset lancar atau aset tidak lancar sesuai sifatnya masing-masing.

j. Sewa

Grup menilai pada saat inisiasi kontrak apabila kontrak tersebut adalah, atau mengandung, sewa. Yaitu, bila kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasi selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

Grup sebagai penyewa

Grup menerapkan pendekatan pengakuan dan pengukuran tunggal untuk semua sewa, kecuali untuk sewa jangka-pendek dan sewa yang aset dasarnya bernilai-rendah. Grup mengakui liabilitas sewa untuk melakukan pembayaran sewa dan aset hak-guna yang mewakili hak untuk menggunakan aset pendasar.

Aset hak-guna

Grup mengakui aset hak-guna pada tanggal permulaan sewa (yaitu tanggal aset pendasar tersedia untuk digunakan). Aset hak-guna diukur pada harga perolehan, dikurangi akumulasi penyusutan dan penurunan nilai, serta disesuaikan dengan pengukuran kembali liabilitas sewa.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

h. Inventories (continued)

Initial cost of inventories includes the transfer of gains and losses on qualifying cash flow hedges, recognized in OCI, in respect of the purchases of raw materials.

The Group provides allowance for net realizable value of inventories based on periodic reviews of the physical conditions and net realizable values of the inventories.

i. Prepaid Expenses

Prepaid expenses are amortized and charged to operations over the periods benefited, and are presented as current asset or non-current asset based on their nature.

j. Leases

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Group as lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The Group recognizes right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities.

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2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

j. Sewa (lanjutan)

Grup sebagai penyewa (lanjutan)

Aset hak-guna (lanjutan)

Biaya perolehan aset hak-guna mencakup jumlah liabilitas sewa yang diakui, biaya langsung awal yang terjadi, dan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan dikurangi setiap insentif sewa yang diterima. Aset hak-guna disusutkan dengan metode garis lurus selama masa sewa.

Jika kepemilikan aset pendasar sewa beralih ke Grup pada akhir masa sewa atau biaya perolehan aset hak-guna merefleksikan Grup akan mengeksekusi opsi beli, maka penyusutan aset hak-guna dihitung menggunakan estimasi masa manfaat aset. Aset hak-guna juga dievaluasi untuk penurunan nilai.

Liabilitas sewa

Pada tanggal permulaan sewa, Grup mengakui liabilitas sewa yang diukur pada nilai kini pembayaran sewa yang harus dilakukan selama masa sewa.

Pembayaran sewa juga mencakup harga pelaksanaan dari opsi beli yang secara wajar pasti dilaksanakan oleh Grup dan pembayaran penalti untuk mengakhiri sewa, jika masa sewa merefleksikan adanya opsi dapat mengakhiri sewa. Pembayaran sewa variabel yang tidak bergantung pada indeks atau tarif diakui sebagai beban pada periode terjadinya peristiwa atau kondisi yang memicu terjadinya pembayaran tersebut.

Dalam menghitung nilai kini pembayaran sewa, Grup menggunakan Suku Bunga Pinjaman Inkremental ("SBPI") pada tanggal permulaan sewa karena suku bunga implisit dalam sewa tidak dapat langsung ditentukan. Setelah tanggal permulaan, jumlah kewajiban sewa ditingkatkan untuk mencerminkan akresi bunga (atas efek diskonto) dan dikurangi untuk pembayaran sewa yang dilakukan. Selain itu, nilai tercatat liabilitas sewa diukur kembali jika terdapat modifikasi, perubahan masa sewa, perubahan pembayaran sewa, atau perubahan penilaian atas opsi untuk membeli aset pendasar.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

j. Leases (continued)

The Group as lessee (continued)

Right-of-use assets (continued)

The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the lease term.

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also assessed for impairment.

Lease liabilities

At the commencement date of the lease, the Group recognizes lease liabilities measured at the present value of lease payments to be made over the lease term.

The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its Incremental Borrowing Rate ("IBR") at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments or a change in the assessment of an option to purchase the underlying asset.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

j. Sewa (lanjutan)

Grup sebagai penyewa (lanjutan)

**Sewa jangka pendek dan sewa dengan aset
bernilai rendah**

Grup menerapkan pengecualian pengakuan sewa jangka pendek untuk sewa yang jangka waktu sewanya pendek (yaitu, sewa yang memiliki jangka waktu sewa 12 bulan atau kurang dari tanggal permulaan dan tidak memiliki opsi beli).

Grup juga menerapkan pengecualian pengakuan sewa dengan aset bernilai rendah untuk sewa yang aset dasarnya dianggap bernilai rendah. Pembayaran sewa untuk sewa jangka pendek dan sewa dari aset bernilai rendah diakui sebagai beban dengan metode garis lurus selama masa sewa.

Grup sebagai pesewa

Sewa yang dalam pengaturannya Grup tidak mengalihkan secara substansial seluruh risiko dan manfaat yang terkait dengan kepemilikan suatu aset diklasifikasikan sebagai sewa operasi. Pendapatan sewa yang timbul dicatat dengan metode garis lurus selama masa sewa dan diakui sebagai bagian dari pendapatan usaha pada laba rugi karena sifatnya. Biaya langsung awal yang terjadi dalam negosiasi dan pengaturan sewa operasi ditambahkan ke jumlah tercatat dari aset sewaan dan diakui selama masa sewa atas dasar yang sama dengan pendapatan sewa. Sewa kontijensi diakui sebagai pendapatan pada periode dimana sewa kontijensi tersebut diperoleh.

k. Aset tetap

Aset tetap pada awalnya diakui sebesar biaya perolehan yang meliputi harga perolehannya dan setiap biaya yang dapat diatribusikan langsung untuk membawa aset ke kondisi dan lokasi yang diinginkan agar aset siap digunakan sesuai intensi manajemen.

Setelah pengakuan awal, aset tetap, kecuali tanah, dinyatakan sebesar biaya perolehan dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

j. Leases (continued)

The Group as lessee (continued)

**Short-term leases and leases of low-value
assets**

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option).

The Group also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value underlying assets are recognized as expense on a straight-line basis over the lease term.

The Group as lessor

Leases in which the Group does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Lease income arising is accounted for on a straight-line basis over the lease terms and is included in other operating income in the profit or loss due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognized over the lease term on the same basis as lease income. Contingent rent are recognized as revenue in the period in which they are earned.

k. Fixed assets

Fixed assets are initially recognized at cost, which comprises its purchase price and any cost directly attributable in bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

After initial recognition, fixed assets, except land, are carried at its cost less any accumulated depreciation, and any accumulated impairment losses.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

k. Aset tetap (lanjutan)

Penyusutan aset tetap dimulai pada saat aset tersebut siap untuk digunakan sesuai maksud penggunaannya oleh Perusahaan dan dihitung dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat ekonomis aset sebagai berikut:

	Tahun/Years
Bangunan dan prasarana	20
Mesin dan peralatan	8 - 25
Tangki dan tabung gas	8 - 25
Perabot dan peralatan kantor	4 - 8
Kendaraan	4 - 8

Grup melakukan pengukuran selanjutnya atas aset tetap - tanah dengan menggunakan nilai wajar, dikarenakan menurut manajemen Grup nilai historis aset tetap - tanah sudah tidak relevan terhadap nilai pasar tanah saat ini. Nilai wajar hak atas tanah disajikan berdasarkan penilaian yang dilakukan oleh penilai independen. Penilaian atas aset tersebut dilakukan dengan keteraturan yang reguler untuk memastikan bahwa nilai wajar aset yang direvaluasi tidak berbeda secara material dengan jumlah tercatatnya.

Kenaikan yang berasal dari revaluasi aset tetap tanah langsung dikreditkan ke akun "Surplus Revaluasi" pada penghasilan komprehensif lain, kecuali sebelumnya penurunan revaluasi atas aset yang sama pernah diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, dalam hal ini kenaikan revaluasi sehingga sebesar penurunan nilai aset akibat revaluasi tersebut, dikreditkan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Biaya khusus sehubungan dengan perolehan pertama kali hak atas tanah diakui sebagai bagian dari biaya perolehan tanah, sedangkan biaya pengurusan perpanjangan hak atas tanah diakui sebagai aset tak berwujud dan diamortisasi sepanjang umur hak atau umur ekonomis tanah, mana yang lebih pendek.

Penurunan jumlah tercatat yang berasal dari revaluasi aset tetap tersebut dibebankan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian apabila penurunan tersebut melebihi saldo surplus revaluasi aset yang bersangkutan, jika ada.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

k. Fixed assets (continued)

Depreciation of fixed assets starts when the asset is available for use in the manner intended by the Company and its computed by using the straight-line method based on the estimated useful lives of assets as follows:

<i>Building and improvements</i>
<i>Machinery and equipment</i>
<i>Storage tanks and steel cylinders</i>
<i>Furniture and fixtures</i>
<i>Vehicles</i>

The Group applied subsequent measurement of fixed assets-land using fair value because the management of the Group is on the view that acquisition cost of land is no longer relevant to the current market value. The fair value of land rights is presented based on the valuation performed by an independent appraiser. The valuation of these assets is carried out with regularity to ensure that the fair value of the revalued assets is not materially different from its carrying amount.

The increase derived from the revaluation of land is credited directly to the "Revaluation Surplus" account in other comprehensive income, unless previous revaluation decrease on the same asset had been recognized in the consolidated statements of profit or loss and other comprehensive income. In this case, the revaluation increment equivalent to the decrease in the value of assets due to the revaluation, is credited in the consolidated statements of profit or loss and other comprehensive income.

Special costs associated with the acquisition of land rights is initially recognized as part of the cost of land, while the cost of the extension of rights to land are recognized as intangible assets and amortized over the life of the land rights or economic life, whichever is shorter.

A decrease in the carrying amount derived from the revaluation of fixed assets are charged in the consolidated statement of profit or loss and other comprehensive income when the decline exceeds the revaluation surplus balance of the asset concerned, if any.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

k. Aset tetap (lanjutan)

Biaya konstruksi aset dikapitalisasi sebagai aset tetap dalam proses pembangunan. Biaya bunga dan biaya pinjaman lain, seperti biaya provisi pinjaman yang digunakan untuk mendanai proses pembangunan aset tertentu, dikapitalisasi sampai dengan saat proses pembangunan tersebut selesai. Biaya-biaya ini direklasifikasi ke akun aset tetap pada saat proses konstruksi atau pemasangan selesai. Penyusutan aset dimulai pada saat aset tersebut berada pada lokasi dan kondisi yang diinginkan agar aset siap digunakan sesuai dengan keinginan dan maksud manajemen.

Beban pemeliharaan dan perbaikan dibebankan pada laba rugi pada saat terjadinya. Beban pemugaran dan penambahan dalam jumlah besar dikapitalisasi kepada jumlah tercatat aset terkait bila besar kemungkinan bagi Grup manfaat ekonomi masa depan menjadi lebih besar dari standar kinerja awal yang ditetapkan sebelumnya dan disusutkan sepanjang sisa masa manfaat aset terkait.

Jumlah tercatat komponen dari suatu aset dihentikan pengakuannya pada saat dilepaskan atau saat sudah tidak ada lagi manfaat ekonomi masa depan yang diharapkan dari penggunaan maupun pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan tersebut (ditentukan sebesar selisih antara jumlah hasil pelepasan neto dan jumlah tercatatnya) dimasukkan ke dalam laba rugi pada tahun penghentian pengakuan tersebut dilakukan.

l. Penurunan nilai aset non-keuangan

Pada setiap tanggal pelaporan, Grup menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat pengujian penurunan nilai aset diperlukan, maka Grup membuat estimasi formal jumlah terpulihkan aset tersebut.

Jumlah terpulihkan yang ditentukan untuk aset individual adalah jumlah yang lebih tinggi antara nilai wajar aset atau UPK dikurangi biaya untuk menjual dengan nilai pakainya, kecuali aset tersebut tidak menghasilkan arus kas masuk yang sebagian besar independen dari aset atau kelompok aset lain. Jika nilai tercatat aset atau UPK lebih besar daripada jumlah terpulihkannya, maka aset tersebut dipertimbangkan mengalami penurunan nilai dan nilai tercatat aset diturunkan menjadi sebesar jumlah terpulihkannya.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

k. Fixed assets (continued)

The cost of the construction of assets is capitalized as fixed assets under construction. Interest and other borrowing cost, such as fees on loans used in financing the construction of a qualifying assets, are capitalized up to the date when construction is completed. These costs are reclassified into fixed assets account when the construction or installation is complete. Depreciation of an asset begins when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Repairs and maintenance expenses are taken to the profit or loss when they are incurred. The cost of major renovation and restoration is included in the carrying amount of the related asset when it is probable that future economic benefits in excess of the originally assessed standard of performance of the existing asset will flow to the Group and is depreciated over the remaining useful life of the related asset.

The carrying amount of an item of these assets is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising from the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is directly included in the profit or loss of year the item is derecognized.

l. Impairment of non-financial assets

The Group assesses at the each reporting date 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.

An asset's recoverable amount is the higher of an asset's or CGU's fair value less costs to sell and its value in use, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

**1. Penurunan nilai aset non-keuangan
(lanjutan)**

Grup mendasarkan perhitungan penurunan nilai pada rincian perhitungan anggaran atau prakiraan yang disusun secara terpisah untuk masing-masing UPK Grup atas aset individual yang dialokasikan. Perhitungan anggaran dan prakiraan ini secara umum mencakup periode selama lima atau sepuluh tahun sesuai dengan stabilitas arus kas perkebunan terkait. Setelah periode yang dianggarkan proyeksi arus kas diestimasi dengan melakukan ekstrapolasi proyeksi yang dianggarkan dengan menggunakan tingkat pertumbuhan jangka panjang yang tetap.

Dalam menghitung nilai pakai, estimasi arus kas masa depan neto didiskontokan ke nilai kini dengan menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar kini dari nilai waktu uang dan risiko spesifik atas aset. Dalam menentukan nilai wajar dikurangi biaya untuk menjual, digunakan harga penawaran pasar terakhir, jika tersedia. Jika tidak terdapat transaksi tersebut, Grup menggunakan model penilaian yang sesuai untuk menentukan nilai wajar aset. Perhitungan-perhitungan ini dikuatkan oleh penilaian berganda atau indikator nilai wajar yang tersedia.

Kerugian penurunan nilai dari operasi yang berkelanjutan, jika ada, diakui pada laba rugi sesuai dengan kategori biaya yang konsisten dengan fungsi dari aset yang diturunkan nilainya.

Untuk aset selain *goodwill*, penilaian dilakukan pada akhir setiap tanggal pelaporan apakah terdapat indikasi bahwa rugi penurunan nilai yang telah diakui dalam tahun sebelumnya mungkin tidak ada lagi atau mungkin telah menurun. Jika indikasi dimaksud ditemukan, maka entitas mengestimasi jumlah terpulihkan aset atau UPK tersebut. Kerugian penurunan nilai yang telah diakui dalam tahun sebelumnya untuk aset selain *goodwill* dibalik hanya jika terdapat perubahan asumsi-asumsi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui. Dalam hal ini, jumlah tercatat aset dinaikkan ke jumlah terpulihkannya. Pembalikan tersebut dibatasi sehingga jumlah tercatat aset tidak melebihi jumlah terpulihkannya maupun jumlah tercatat, neto setelah penyusutan, seandainya tidak ada rugi penurunan nilai yang telah diakui untuk aset tersebut pada periode/tahun sebelumnya.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**1. Impairment of non-financial assets
(continued)**

The Group bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the Group's CGUs to which the individual assets are allocated. These budgets and forecast calculations are generally covering a period of five or ten years in accordance with the stability of each estate's cash flows. Beyond the forecasted period, the estimated cash flows are determined by extrapolating the forecasted cash flows using a steady long term growth rate.

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. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used to determine the fair value of the assets. These calculations are corroborated by valuation multiples or other available fair value indicators.

Impairment losses of continuing operations, if any, are recognized in the profit or loss in those expense categories consistent with the functions of the impaired asset.

For assets excluding goodwill, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the asset's or CGU's recoverable amount is estimated. A previously recognized impairment loss for an asset other than goodwill is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case, the carrying amount of the asset is increased to its recoverable amount. The reversal is limited so 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 periods/years.

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2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

l. Penurunan nilai aset non-keuangan (lanjutan)

Pembalikan rugi penurunan nilai diakui pada laba rugi. Setelah pembalikan tersebut, penyusutan aset tersebut disesuaikan di periode mendatang untuk mengalokasikan jumlah tercatat aset yang direvisi, dikurangi nilai sisanya, dengan dasar yang sistematis selama sisa umur manfaatnya.

m. Pendapatan dari kontrak dengan pelanggan dan pengakuan beban

Grup menerapkan PSAK 115: Pendapatan dari Kontrak dengan Pelanggan, yang mensyaratkan pengakuan pendapatan harus memenuhi lima langkah analisa sebagai berikut:

- Identifikasi kontrak dengan pelanggan;
- Identifikasi kewajiban pelaksanaan dalam kontrak. Kewajiban pelaksanaan merupakan janji-janji dalam kontrak untuk menyerahkan barang atau jasa yang memiliki karakteristik berbeda ke pelanggan;
- Penetapan harga transaksi. Harga transaksi merupakan jumlah imbalan yang berhak diperoleh suatu entitas sebagai kompensasi atas diserahkan barang atau jasa yang dijanjikan ke pelanggan. Jika imbalan yang dijanjikan di kontrak mengandung suatu jumlah yang bersifat variable, maka Grup membuat estimasi jumlah imbalan tersebut sebesar jumlah yang diharapkan berhak diterima atas diserahkan barang atau jasa yang dijanjikan ke pelanggan dikurangi dengan estimasi jumlah jaminan kinerja jasa yang akan dibayarkan selama periode kontrak;
- Alokasi harga transaksi ke setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual berdiri sendiri relative dari setiap barang atau jasa yang dijanjikan di kontrak. Ketika tidak dapat diamati secara langsung, harga jual berdiri sendiri relative diperkirakan berdasarkan biaya yang diharapkan ditambah margin;

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

l. Impairment of non-financial assets (continued)

Reversal of an impairment loss is recognized in the profit or loss. 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.

m. Revenue from contracts with customers and recognition of expenses

The Group has adopted PSAK 115: Revenue from Contracts with Customers, which requires revenue recognition to fulfill the five steps assessments:

- Identify contract(s) with customer;
- Identify the performance obligations in the contracts. Performance obligations are promises in a contract to transfer goods or services that are having different characteristic to the customer;
- 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 the customer. If the consideration promised in the contract includes a variable amount, then 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;
- The allocation of the transaction price to each performance obligation on the basis of the relative stand-alone selling prices for each distinct goods or service promised in the contract. Where these are not directly observable, the relative stand-alone selling prices is estimated based on expected cost plus margin;

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

**n. Pendapatan dari kontrak dengan pelanggan
dan pengakuan beban (lanjutan)**

Grup menerapkan PSAK 115: Pendapatan dari Kontrak dengan Pelanggan, yang mensyaratkan pengakuan pendapatan harus memenuhi lima langkah analisa sebagai berikut: (lanjutan)

- Pengakuan pendapatan ketika kewajiban pelaksanaan telah dipenuhi dengan menyerahkan barang atau jasa yang dijanjikan ke pelanggan (ketika pelanggan telah memiliki kendali atas barang atau jasa tersebut).

Kewajiban pelaksanaan dapat dipenuhi cara sebagai berikut:

- a. Suatu titik waktu (umumnya janji untuk menyerahkan barang ke pelanggan); atau
- 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.

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.

Pendapatan sewa

Pendapatan sewa dari sewa operasi diakui sebagai pendapatan dengan dasar garis lurus selama masa sewa. Biaya langsung awal yang terjadi dalam proses negosiasi dan pengaturan sewa ditambahkan ke jumlah tercatat dari aset sewaan dan diakui dengan dasar garis lurus selama masa sewa. Uang muka sewa yang diterima dari penyewa dicatat ke dalam akun liabilitas kontrak dan akan diakui sebagai pendapatan secara berkala sesuai dengan kontrak sewa yang berlaku.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**n. Revenue from contracts with customers and
recognition of expenses (continued)**

The Group has adopted PSAK 115: Revenue from Contracts with Customers, which requires revenue recognition to fulfill the five steps assessments: (continued)

- The revenue recognition is when the performance obligation has been fulfilled by transferring the promised goods or services to the customer (which is when the customer obtains control of goods or services).

A performance obligation may be satisfied at the following:

- a. A point in time (typically for promises to transfer goods to a customer); or
- b. Over time (typically for promises to transfer services to a customer). For a performance obligation satisfied over time, the Group select an appropriate measure of progress to determine the amount of revenue that should be recognized as the performance obligation is satisfied.

Payment of the transaction price differs for each contracts. 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.

Rental income

Rental income from operating leases is recognized on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognized on a straight-line basis over the lease term. Rental income received in advance are recorded as contract liability account and recognized as income regularly over the rental periods.

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MATERIAL (lanjutan)**

**n. Pendapatan dari kontrak dengan pelanggan
dan pengakuan beban (lanjutan)**

Penjualan barang dagang

Pendapatan dari penjualan barang diakui pada saat penguasaan aset dialihkan kepada pelanggan, biasanya pada saat penyerahan barang. Grup telah menyimpulkan bahwa itu adalah prinsipal dalam pengaturan pendapatannya karena ia mengendalikan barang sebelum mengalihkannya ke pelanggan.

Pada saat penjualan, liabilitas pengembalian dana dan penyesuaian terkait terhadap pendapatan diakui untuk produk produk yang diperkirakan akan diretur. Pada saat yang sama, Grup memiliki hak untuk mendapatkan kembali produk tersebut ketika pelanggan menggunakan hak retur mereka sehingga Grup mengakui hak atas aset barang retur dan penyesuaian terkait ke harga pokok penjualan.

Grup menggunakan akumulasi pengalaman historisnya untuk mengestimasi jumlah retur pada tingkat portofolio dengan menggunakan metode nilai ekspektasian. Besar kemungkinan bahwa pembalikan pendapatan kumulatif yang signifikan tidak akan terjadi mengingat tingkat pengembalian yang konsisten selama tahun-tahun sebelumnya.

Grup mempertimbangkan apakah ada janji lain dalam kontrak yang merupakan kewajiban pelaksanaan terpisah yang perlu dialokasikan sebagian dari harga transaksi (misalnya jaminan, poin loyalitas pelanggan). Dalam menentukan harga transaksi untuk penjualan barang dagang, Grup mempertimbangkan pengaruh dari pertimbangan variabel, keberadaan komponen pembiayaan yang signifikan, imbalan non tunai, dan imbalan yang harus dibayarkan kepada pelanggan (jika ada).

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**n. Revenue from contracts with customers and
recognition of expenses (continued)**

Sale of goods

Revenue from the sale of goods is recognized at a point in time when control of the asset is transferred to the customer, generally on delivery of the goods. The Group have concluded that it is the principal in its revenue arrangements because it controls the goods before transferring them to the customer.

At the point of sale, a refund liability and a corresponding adjustment to revenue is recognized for those products expected to be returned. At the same time, the Group has a right to recover the product when customers exercise their right of return. Consequently, the Group recognizes a right to returned goods asset and a corresponding adjustment to cost of sales.

The the Group uses its accumulated historical experience to estimate the number of returns on a portfolio level using the expected value method. It is considered highly probable that a significant reversal in the cumulative revenue recognized will not occur given the consistent level of returns over previous years.

The Group consider whether there are other promises in the contract that are separate performance obligations to which a portion of the transaction price needs to be allocated (e.g warranties, customer loyalty points). In determining the transaction price for the sale of goods, the Group considers the effects of variable consideration, existence of significant financing component, noncash consideration, and consideration payable to the customer (if any).

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

**n. Pendapatan dari kontrak dengan pelanggan
dan pengakuan beban (lanjutan)**

Pertimbangan variabel

Jika imbalan dalam kontrak mencakup jumlah variabel, Grup mengestimasi jumlah imbalan yang menjadi haknya sebagai imbalan atas pengalihan barang kepada pelanggan. Pertimbangan variabel diestimasi pada awal kontrak dan dibatasi hingga kemungkinan besar bahwa pembalikan pendapatan yang signifikan dalam jumlah pendapatan kumulatif yang diakui tidak akan terjadi ketika ketidakpastian terkait dengan pertimbangan variabel kemudian diselesaikan.

Jasa instalasi

Grup menyediakan jasa pemasangan baik yang dijual terpisah atau digabungkan dengan penjualan barang dagang kepada pelanggan. Layanan instalasi tidak menyesuaikan atau mengubah aset secara signifikan.

Grup mengakui pendapatan dari jasa pemasangan dari waktu ke waktu karena pelanggan secara bersamaan menerima dan menggunakan manfaat yang diberikan kepada mereka. Grup menggunakan metode input dalam mengukur kemajuan jasa pemasangan karena terdapat hubungan langsung antara upaya Grup (yaitu berdasarkan jam kerja yang terjadi) dan pengalihan layanan kepada pelanggan. Grup mengakui pendapatan berdasarkan jam kerja yang dikeluarkan relatif terhadap total jam kerja untuk menyelesaikan layanan.

Aset kontrak pada awalnya diakui untuk pendapatan yang diperoleh dari jasa instalasi karena penerimaan imbalan tersebut bergantung pada keberhasilan penyelesaian instalasi. Setelah penyelesaian pemasangan dan penerimaan oleh pelanggan, jumlah yang diakui sebagai aset kontrak direklasifikasi ke piutang usaha.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**n. Revenue from contracts with customers and
recognition of expenses (continued)**

Variable consideration

If the consideration in a contract includes a variable amount, the Group estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognized will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

Installation services

The Group provide installation services that are either sold separately or bundled together with the sale of goods to the customer. The installation services do not significantly customize or modify the assets.

The Group recognize revenue from installation services over time because the customer simultaneously receives and consumes the benefit provided to them. The Group use input method in measuring progress installation services because there is direct relationship between the Group efforts (i.e., based on labor hours incurred) and the transfer of services to the customer. The Group recognize revenue on the basis of the labour hours expended relative to the total labor hours to complete the service.

A contract asset is initially recognized for revenue earned from installation services because the receipt of consideration is conditional on successful completion of the installation. Upon completion of the installation and acceptance by the customer, the amount recognised as the contract asset is reclassified to trade receivables.

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MATERIAL (lanjutan)**

**n. Pendapatan dari kontrak dengan pelanggan
dan pengakuan beban (lanjutan)**

Penjualan jasa

Pendapatan dari kontrak atas penyediaan jasa diakui dengan acuan pada tingkat penyelesaian berdasarkan kontrak.

Pendapatan bunga

Pendapatan bunga diakrual berdasarkan waktu terjadinya dengan acuan jumlah pokok terutang dan tingkat bunga yang berlaku.

Beban

Biaya dan beban adalah penurunan manfaat ekonomi selama periode akuntansi dalam bentuk arus keluar atau penurunan aset atau timbulnya kewajiban yang mengakibatkan penurunan ekuitas, selain yang berkaitan dengan distribusi kepada peserta ekuitas. Beban diakui pada saat terjadinya (asas akrual).

o. Transaksi dan saldo dalam mata uang asing

Dalam menyusun laporan keuangan konsolidasian, Grup mencatat transaksi dengan menggunakan mata uang dari lingkungan ekonomi utama Grup beroperasi ("mata uang fungsional"). Mata uang fungsional Grup adalah Rupiah.

Transaksi dalam mata uang asing dicatat dalam Rupiah berdasarkan kurs yang berlaku pada saat transaksi dilakukan. Pada tanggal pelaporan, aset dan liabilitas moneter dalam mata uang asing dijabarkan sesuai dengan rata-rata kurs jual dan beli yang diterbitkan oleh Bank Indonesia pada tanggal transaksi perbankan terakhir untuk periode yang bersangkutan, dan laba rugi kurs yang timbul, dikreditkan atau dibebankan pada periode bersangkutan yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain.

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, kurs yang digunakan masing-masing adalah sebagai berikut:

	2025	2024
1 Dolar Amerika Serikat (US\$)	16.782	16.162
1 Dolar Singapura (SG\$)	13.609	11.919
100 Yen Jepang (JPY)	10.759	10.236

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**n. Revenue from contracts with customers and
recognition of expenses (continued)**

Rendering of services

Revenues from contract to provide services were recognized based on the percentage of completion of the contract.

Interest income

Interest income is accrued when incurred, by reference to the outstanding principal and applicable interest rate.

Expenses

Costs and expenses are decreases in economic benefits during the accounting period in the form of outflows or decrease of assets or incurrence of liabilities that result in decreases in equity, other than those relating to distributions to equity participants. Expenses are recognized when incurred (accrual basis).

o. Foreign currency transactions and balances

In preparing the consolidated financial statements, the Group recorded transactions by using the currency of the primary economic environment in which the Group operates ("functional currency"). The functional currency of the Group is Indonesian Rupiah.

Transactions involving foreign currencies are recorded in Rupiah at the rates of exchange prevailing at the time the transactions are made. At the reporting date, monetary assets and liabilities denominated in foreign currencies are adjusted to reflect the average of the selling and buying rates of exchange prevailing at the last banking transaction date of the period, as published by Bank Indonesia, and any resulting gains or losses are credited or charged to current period which recognized in statement of profit or loss and other comprehensive income.

As of December 31, 2025 and December 31, 2024, the exchange rates used are as follows:

	2025	2024
1 United States Dollar (US\$)	16.782	16.162
1 Singapore Dollar (SG\$)	13.609	11.919
100 Japanese Yen (JPY)	10.759	10.236

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

p. Perpajakan

Pajak kini

Aset dan liabilitas pajak kini untuk tahun berjalan diukur sebesar jumlah yang diharapkan dapat direstitusi dari atau dibayarkan kepada otoritas perpajakan.

Tarif pajak dan peraturan pajak yang digunakan untuk menghitung jumlah tersebut adalah yang telah berlaku atau secara substantif telah berlaku pada tanggal pelaporan di negara tempat Grup beroperasi dan menghasilkan pendapatan kena pajak.

Bunga dan denda disajikan sebagai bagian dari penghasilan atau beban operasi lain karena tidak dianggap sebagai bagian dari beban pajak penghasilan.

Pajak penghasilan kini terkait dengan pos-pos yang diakui secara langsung di ekuitas diakui dalam ekuitas dan bukan dalam laporan laba rugi. Manajemen secara berkala mengevaluasi posisi yang diambil dalam Surat Pemberitahuan Tahunan (SPT) sehubungan dengan situasi di mana peraturan perpajakan yang berlaku tunduk pada interpretasi dan menetapkan ketentuan yang sesuai.

Koreksi terhadap kewajiban perpajakan diakui pada saat surat ketetapan pajak diterima atau, jika diajukan keberatan, pada saat keputusan atas keberatan ditetapkan, atau jika mengajukan permohonan banding, pada saat keputusan banding diterima, atau jika mengajukan permohonan peninjauan kembali, pada saat permohonan peninjauan kembali diterima.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

p. Taxation

Current tax

Current income tax assets and liabilities for the current year are measured at the amount expected to be recovered from or paid to the taxation authority.

The tax rates and tax laws used to compute the amount are those that have been enacted or substantively enacted as at the reporting date in the countries where the Group operates and generates taxable income.

Interests and penalties are presented as part of other operating income or expenses since they are not considered as part of the income tax expense.

Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Amendments to tax obligations are recorded when a tax assessment letter is received or, if appealed against, when the result of the appeal is determined, or, if appealed, by the time the appeal decision is received, or when applying for a judicial review, upon request reconsideration is received.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

p. Perpajakan (lanjutan)

Pajak tangguhan

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang dapat dikurangkan dan akumulasi rugi pajak belum dikompensasi, bila kemungkinan besar laba kena pajak akan tersedia sehingga perbedaan temporer dapat dikurangkan tersebut, dan rugi pajak belum dikompensasi, dapat dimanfaatkan, kecuali:

- i) jika aset pajak tangguhan timbul dari pengakuan awal aset atau liabilitas dalam transaksi yang bukan transaksi kombinasi bisnis dan tidak mempengaruhi laba akuntansi maupun laba kena pajak/rugi pajak; atau
- ii) dari perbedaan temporer yang dapat dikurangkan atas investasi pada entitas anak, aset pajak tangguhan hanya diakui bila besar kemungkinannya bahwa beda temporer itu tidak akan dibalik dalam waktu dekat dan laba kena pajak dapat dikompensasi dengan beda temporer tersebut.

Jumlah tercatat aset pajak tangguhan ditelaah pada setiap tanggal pelaporan dan diturunkan apabila laba kena pajak mungkin tidak memadai untuk mengkompensasi sebagian atau semua manfaat aset pajak tangguhan.

Aset pajak tangguhan yang tidak diakui ditinjau ulang pada setiap tanggal pelaporan dan akan diakui apabila besar kemungkinan bahwa laba kena pajak pada masa yang akan datang akan tersedia untuk pemulihannya.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diperkirakan akan berlaku pada tahun saat aset dipulihkan atau liabilitas diselesaikan berdasarkan tarif pajak dan peraturan pajak yang telah berlaku atau yang secara substantif telah berlaku pada tanggal pelaporan.

Pajak tangguhan terkait dengan pos-pos yang diakui di luar laba rugi diakui di luar laba rugi. Item pajak tangguhan diakui sesuai dengan transaksi yang mendasarinya baik di PKL maupun secara langsung di ekuitas.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

p. Taxation (continued)

Deferred tax

Deferred tax assets are recognized for all deductible temporary differences and carry forward of unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, and the carry forward of unused tax losses can be utilized, except:

- i) where the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; or
- ii) in respect of deductible temporary differences associated with investments in subsidiaries, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of a deferred tax asset is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the benefit of that deferred tax asset to be utilized.

Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted as at the reporting date.

Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

p. Perpajakan (lanjutan)

Pajak tangguhan (lanjutan)

Manfaat pajak yang diperoleh sebagai bagian dari kombinasi bisnis, tetapi tidak memenuhi kriteria untuk pengakuan terpisah pada tanggal tersebut, diakui selanjutnya jika informasi baru tentang fakta dan keadaan berubah. Penyesuaian tersebut diperlakukan sebagai pengurangan *goodwill* (selama tidak melebihi *goodwill*) jika terjadi selama periode pengukuran atau diakui dalam laba rugi.

Grup melakukan saling hapus aset pajak tangguhan dan liabilitas pajak tangguhan jika dan hanya jika memiliki hak yang berkekuatan hukum untuk saling hapus aset pajak kini dan liabilitas pajak kini dan aset pajak tangguhan dan liabilitas pajak tangguhan terkait dengan pajak penghasilan yang dikenakan oleh otoritas perpajakan yang sama atas baik entitas kena pajak yang sama atau entitas kena pajak yang berbeda yang bermaksud untuk menyelesaikan liabilitas dan aset pajak kini secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan, pada setiap periode masa depan di mana jumlah liabilitas atau aset pajak tangguhan yang signifikan diharapkan untuk diselesaikan atau dipulihkan.

Pajak Penghasilan Pilar Dua

Aturan Pajak Minimum Global (Global Anti-base Erosion Rule atau model "Pilar 2") telah diadopsi di Indonesia pada akhir tahun 2024 dan berlaku mulai 1 Januari 2025. Grup telah melakukan penilaian atas potensi eksposur Grup terhadap pajak penghasilan Pilar 2. Penilaian ini didasarkan pada informasi terbaru yang tersedia mengenai kinerja keuangan entitas-entitas konstituen dalam Grup. Berdasarkan penilaian tersebut, Grup tidak termasuk dalam lingkup pajak penghasilan Pilar 2 sehingga Grup tidak mengharapkan adanya potensi eksposur terhadap pajak tambahan Pilar 2.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

p. Taxation (continued)

Deferred tax (continued)

Tax benefits acquired as part of a business combination, but not satisfying the criteria for separate recognition at that date, are recognised subsequently if new information about facts and circumstances change. The adjustment is either treated as a reduction in goodwill (as long as it does not exceed goodwill) if it was incurred during the measurement period or recognized in profit or loss.

The Group offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Pillar Two Income Taxes

The Global Anti-base Erosion Rule ("Pillar 2" model) were adopted in Indonesia at the end of 2024 and are applicable starting from January 1, 2025. The Group has performed an assessment of the Group's potential exposure to Pillar 2 income taxes. This assessment is based on the most recent information available regarding the financial performance of the constituent entities in the Group. Based on this assessment, the Group is not within the scope of Pillar 2 income tax, and therefore, the Group does not expect a potential exposure to Pillar 2 top-up taxes.

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p. Perpajakan (lanjutan)

Pajak Pertambahan Nilai

Pendapatan, beban-beban dan aset-aset diakui neto atas jumlah PPN kecuali:

- PPN yang muncul dari pembelian aset atau jasa yang tidak dapat dikreditkan, yang dalam hal ini PPN diakui sebagai bagian dari biaya perolehan aset atau sebagai bagian dari item beban-beban yang terkait; dan
- Piutang dan utang yang disajikan termasuk dengan jumlah PPN.

Jumlah PPN neto yang diajukan untuk direstitusi, atau terutang kepada, kantor pajak termasuk sebagai bagian dari aset atau liabilitas pada laporan posisi keuangan konsolidasian.

Pajak final

Sesuai peraturan perpajakan di Indonesia, pajak final dikenakan atas nilai bruto transaksi, dan tetap dikenakan walaupun atas transaksi tersebut pelaku transaksi mengalami kerugian.

Pajak final tidak termasuk dalam lingkup yang diatur oleh PSAK 212: Pajak Penghasilan.

q. Provisi

Provisi diakui jika Grup memiliki kewajiban kini (baik bersifat hukum maupun bersifat konstruktif) jika, sebagai akibat peristiwa masa lalu, besar kemungkinan penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya yang mengandung manfaat ekonomi dan estimasi yang andal mengenai jumlah kewajiban tersebut dapat dibuat.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

p. Taxation (continued)

Value Added Tax

Revenue, expenses and assets are recognized net of the amount of VAT except:

- Where the VAT incurred on a purchase of assets or services is not recoverable, in which case the VAT is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- Receivables and payables that are stated with the amount of VAT included.

The net amount of VAT which is claimed for restitution from, or payable to, the taxation authorities is included as part of assets or liabilities in the consolidated statement of financial position.

Final tax

In accordance with the tax regulation in Indonesia, final tax is applied to the gross value of transactions, even when the parties carrying the transaction recognizing losses.

Final tax is scoped out from PSAK 212: Income Tax.

q. Provisions

Provisions are recognized when the Group has a present obligation (legal or constructive) where, as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

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q. Provisi (lanjutan)

Provisi ditelaah pada setiap tanggal pelaporan dan disesuaikan untuk mencerminkan estimasi terbaik yang paling kini. Jika kemungkinan besar tidak terjadi arus keluar sumber daya yang mengandung manfaat ekonomi untuk menyelesaikan liabilitas tersebut, maka provisi dibatalkan.

r. Imbalan kerja

Perusahaan menyelenggarakan program pensiun manfaat pasti yang meliputi seluruh karyawan yang memenuhi syarat.

Pembayaran program manfaat pensiun iuran pasti diakui sebagai beban pada saat pekerja telah memberikan jasa mereka, dimana mereka memperoleh hak atas iuran.

Grup mencatat penyisihan manfaat tambahan selain program dana pensiun tersebut di atas untuk memenuhi dan menutup imbalan minimum yang harus dibayar kepada karyawan-karyawan sesuai dengan Perjanjian Kerja Bersama dan Peraturan Pemerintah Pengganti Undang-undang tentang Cipta Kerja No. 6/2023 ("UU Cipta Kerja", (UUCK)). Penyisihan tambahan tersebut diestimasi dengan menggunakan perhitungan aktuarial metode "Projected Unit Credit".

Pengukuran kembali, terdiri atas keuntungan dan kerugian aktuarial, segera diakui pada laporan posisi keuangan konsolidasian dengan pengaruh langsung didebit atau dikreditkan kepada saldo laba melalui PKL pada periode terjadinya. Pengukuran kembali tidak direklasifikasi ke laba rugi pada periode berikutnya.

Biaya jasa lalu harus diakui sebagai beban pada saat yang lebih awal antara:

- i) ketika program amandemen atau kurtailmen terjadi; dan
- ii) ketika entitas mengakui biaya restrukturisasi atau imbalan terminasi terkait.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

q. Provisions (continued)

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

r. Employee benefits

The Company has a defined benefit plan covering all eligible employees.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

The Group provides additional provisions on top of the benefits provided under the above-mentioned defined contribution pension programs in order to meet and cover the minimum benefits required to be paid to the qualified employees under Collective Labor Agreement and Government Regulation in Lieu of Law No. 6/2023 (the "Cipta Kerja Law", (UUCK)). The additional provisions are estimated using actuarial calculations with "Projected Unit Credit" method.

Re-measurements, comprising of actuarial gains and losses, are recognized immediately in the consolidated statement of financial position with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognized in profit or loss at the earlier between:

- i) the date of the plan amendment or curtailment, and
- ii) the date the Group recognizes related restructuring costs.

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2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

r. Imbalan kerja (lanjutan)

Bunga neto dihitung dengan menerapkan tingkat diskonto yang digunakan terhadap liabilitas imbalan kerja. Grup mengakui perubahan berikut pada kewajiban obligasi neto pada akun "Beban Pokok Penjualan" dan "Beban Umum dan Administrasi" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian:

- i) Biaya jasa terdiri atas biaya jasa kini, biaya jasa lalu, keuntungan atau kerugian atas penyelesaian (*curtailment*) tidak rutin, dan
- ii) Beban atau penghasilan bunga neto.

Instrumen keuangan adalah setiap kontrak yang menambah nilai aset keuangan bagi satu entitas dan liabilitas keuangan atau ekuitas bagi entitas lain.

s. Instrumen keuangan

Aset keuangan

Pengakuan dan pengukuran awal

Pada pengakuan awal, Grup mengukur aset keuangan pada nilai wajarnya ditambah biaya transaksi, dalam hal aset keuangan tidak diukur pada nilai wajar melalui laba rugi ("NWLR"). Piutang usaha yang tidak mengandung komponen pembiayaan yang signifikan, dimana Grup telah menerapkan cara praktis, yaitu diukur pada harga transaksi yang ditentukan sesuai PSAK 115, seperti diungkapkan pada Catatan 20.

Agar aset keuangan diklasifikasikan dan diukur pada biaya perolehan diamortisasi atau NWPKL, aset keuangan harus menghasilkan arus kas yang semata dari pembayaran pokok dan bunga ("SPPB") dari jumlah pokok terutang. Penilaian ini disebut sebagai uji SPPB dan dilakukan pada tingkat instrumen.

Model bisnis Grup untuk mengelola aset keuangan mengacu pada bagaimana mereka mengelola aset keuangannya untuk menghasilkan arus kas. Model bisnis menentukan apakah arus kas akan dihasilkan dari penerimaan arus kas kontraktual, penjualan aset keuangan, atau keduanya.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

r. Employee benefits (continued)

Net interest is calculated by applying the discount rate to the net defined benefit liability. The Group recognizes the following changes in the net defined benefit obligation under "Cost of Goods Sold" and "General and Administrative Expenses" as appropriate in the consolidated statement of profit or loss and other comprehensive income:

- i) Service costs comprising current service costs, past-service costs, gains or losses on curtailments and non-routine settlements, and
- ii) Net interest expense or income.

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

s. Financial instruments

Financial assets

Initial recognition and measurement

At initial recognition, the Group measures a financial asset at its fair value plus transaction costs, in the case of a financial asset not measured at fair value through profit or loss ("FVTPL"). Trade receivables that do not contain a significant financing component, for which the Group has applied the practical expedient are measured at the transaction price determined under PSAK 115, as disclosed in Note 20.

In order for a financial asset to be classified and measured at amortized cost or FVOCI, it needs to give rise to cash flows that are 'solely payments of principal and interest ("SPPI")' on the outstanding principal amount. This assessment is referred to as the SPPI test and performed at an instrument level.

The Group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

s. Instrumen keuangan

Aset keuangan

Pengukuran selanjutnya

Untuk tujuan pengukuran selanjutnya, aset keuangan diklasifikasikan dalam empat kategori:

- Aset keuangan pada biaya perolehan diamortisasi (instrumen utang),
- Aset keuangan pada NWPKL dengan pendauran laba dan rugi kumulatif (instrumen utang),
- Aset keuangan pada NWPKL tanpa pendauran laba dan rugi kumulatif setelah penghentian pengakuan (instrumen ekuitas), dan
- Nilai wajar melalui laba rugi (NWLR).

Pengukuran selanjutnya dari aset keuangan tergantung kepada klasifikasi masing-masing aset keuangan seperti berikut ini:

Aset keuangan pada biaya perolehan diamortisasi (instrumen utang)

Grup mengukur aset keuangan pada biaya perolehan diamortisasi jika kedua kondisi berikut terpenuhi:

- Aset keuangan dimiliki dalam model bisnis dengan tujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual, dan
- Persyaratan kontraktual dari aset keuangan menghasilkan arus kas pada tanggal tertentu yang merupakan SPPB dari jumlah pokok terutang.

Aset keuangan yang diukur pada biaya perolehan diamortisasi selanjutnya diukur dengan menggunakan metode suku bunga efektif ("SBE") dan menjadi subjek penurunan nilai. Keuntungan dan kerugian diakui dalam laba rugi pada saat aset dihentikan pengakuannya, dimodifikasi atau diturunkan nilainya.

Aset keuangan Grup yang diukur pada biaya perolehan diamortisasi termasuk kas dan setara kas, piutang usaha dan lain-lain, dan pinjaman kepada pihak berelasi yang merupakan bagian dari aset keuangan tidak lancar lainnya.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

s. Financial instruments

Financial assets

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortized cost (debt instruments),
- Financial assets at FVOCI with recycling of cumulative gains and losses (debt instruments),
- Financial assets designated at FVOCI with no recycling of cumulative gains and losses upon derecognition (equity instruments), and
- Fair value through profit or loss (FVTPL).

The subsequent measurement of financial assets depends on their classification as described below:

Financial assets at amortized cost (debt instruments)

The Group measures their financial assets at amortized cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows, and
- The contractual terms of the financial assets give rise on specified dates to cash flows that are SPPI on the principal amount outstanding.

Financial assets at amortized cost are subsequently measured using the effective interest ("EIR") method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired.

The Group's financial assets at amortized cost includes cash and cash equivalents, trade and other receivables, and loans to related parties under other non-current financial assets.

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MATERIAL (lanjutan)**

s. Instrumen keuangan (lanjutan)

Aset keuangan (lanjutan)

Penghentian pengakuan

Aset keuangan (atau, sesuai dengan kondisinya, bagian dari aset keuangan atau bagian dari kelompok aset keuangan serupa) terutama dihentikan pengakuannya (yaitu, dihapuskan dari laporan posisi keuangan konsolidasian Grup) ketika:

- Hak untuk menerima arus kas dari aset telah berakhir; atau
- Grup telah mengalihkan haknya untuk menerima arus kas dari aset atau menanggung kewajiban untuk membayar arus kas yang diterima tersebut secara penuh tanpa penundaan yang material kepada pihak ketiga berdasarkan kesepakatan 'pass-through', dan salah satu dari (a) Grup telah mengalihkan secara substansial seluruh risiko dan manfaat atas aset, atau (b) Grup tidak mengalihkan maupun tidak memiliki secara substansial atas seluruh risiko dan manfaat atas aset, tetapi telah mengalihkan kendali atas aset.

Ketika Grup telah mengalihkan haknya untuk menerima arus kas dari suatu aset atau telah menandatangani kesepakatan 'pass-through', Grup mengevaluasi jika, dan sejauh mana, Grup masih mempertahankan risiko dan manfaat atas kepemilikan aset. Ketika Grup tidak mengalihkan maupun seluruh risiko dan manfaat atas aset dipertahankan secara substansial, maupun tidak mengalihkan kendali atas aset, Grup tetap mengakui aset yang dialihkan sebesar keterlibatan berkelanjutan. Dalam kasus tersebut, Grup juga mengakui liabilitas terkait. Aset yang dialihkan dan liabilitas terkait diukur dengan basis yang mencerminkan hak dan kewajiban yang masih dipertahankan oleh Grup.

Keterlibatan berkelanjutan dalam bentuk jaminan atas aset yang ditransfer, diukur pada nilai yang lebih rendah antara jumlah tercatat awal aset dan jumlah maksimum imbalan yang dibutuhkan oleh Grup untuk membayar kembali.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

s. Financial instruments (continued)

Financial assets (continued)

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e., removed from the Group's consolidated statement of financial position) when:

- The rights to receive cash flows from the asset have expired; or
- 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 (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognize the transferred asset to the extent of its continuing involvement. In that case, the Group also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

s. Instrumen keuangan (lanjutan)

Aset keuangan (lanjutan)

Penurunan nilai

Grup mengakui penyisihan Kerugian Kredit Ekspektasian (KKE) untuk semua instrumen utang yang bukan diukur pada NWLR dan kontrak jaminan keuangan. KKE ditentukan atas perbedaan antara arus kas kontraktual menurut kontrak dan semua arus kas yang diharapkan akan diterima oleh Grup, yang didiskontokan dengan perkiraan SBE orisinal. Arus kas yang diharapkan mencakup setiap arus kas dari penjualan agunan yang dimiliki atau perbaikan kredit lainnya yang merupakan bagian yang tidak terpisahkan dalam ketentuan kontrak.

KKE diakui dalam dua tahap. Bila belum terdapat peningkatan risiko kredit signifikan sejak pengakuan awal, KKE diakui untuk kerugian kredit yang dihasilkan dari peristiwa gagal bayar yang mungkin terjadi dalam jangka waktu 12 bulan ke depan (KKE 12 bulan). Namun, bila telah terdapat peningkatan signifikan risiko kredit sejak pengakuan awal, penyisihan kerugian diakui untuk kerugian kredit yang diperkirakan selama sisa umur aset, tanpa mempertimbangkan waktu gagal bayar (KKE sepanjang umurnya).

Karena aset kontrak, piutang usaha dan piutang lain-lainnya tidak memiliki komponen pembiayaan signifikan, Grup menerapkan pendekatan yang disederhanakan dalam perhitungan KKE. Oleh karena itu, Grup tidak menelusuri perubahan dalam risiko kredit, namun justru mengakui penyisihan kerugian berdasarkan KKE sepanjang umurnya pada setiap tanggal pelaporan. Grup membentuk matriks provisi berdasarkan pengalaman kerugian kredit masa lampau, disesuaikan dengan perkiraan masa depan (*forward-looking*) atas faktor yang spesifik untuk debitur dan lingkungan ekonomi.

Liabilitas keuangan

Pengakuan dan pengukuran awal

Liabilitas keuangan diklasifikasikan, pada pengakuan awal, sebagai liabilitas keuangan yang diukur pada NWLR, utang dan pinjaman atau derivatif ditetapkan sebagai instrumen lindung nilai pada lindung nilai yang efektif, sesuai dengan kondisinya.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

s. Financial instruments (continued)

Financial assets (continued)

Impairment

The Group recognizes an allowance for Expected Credit Loss (ECL) for all debt instruments not held at FVTPL and financial guarantee contracts. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original EIR. The expected cash flows include any cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognized in two stages. When there have been significant increases in credit risks since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). But, when there have been significant increases in credit risks since initial recognition, a loss allowance is recognized for credit losses expected over the remaining life of the asset, irrespective of timing of the default (a lifetime ECL).

Because its contract assets, trade and other receivables do not contain significant financing component, the Group applies a simplified approach in calculating ECL. Therefore, the Group does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime ECL at each reporting date. The Group established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at FVTPL, loans and borrowings, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

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MATERIAL (lanjutan)**

s. Instrumen keuangan (lanjutan)

Liabilitas keuangan (lanjutan)

Pengakuan dan pengukuran awal (lanjutan)

Semua liabilitas keuangan diakui pada nilai wajar saat pengakuan awal dan, dalam hal liabilitas keuangan diklasifikasi sebagai utang dan pinjaman, diakui pada nilai wajar setelah dikurangi biaya transaksi yang dapat diatribusikan secara langsung.

Grup menetapkan liabilitas keuangannya sebagai utang dan pinjaman, seperti utang usaha dan lain-lain, beban akrual, liabilitas imbalan kerja jangka pendek, utang bank dan utang lain-lain jangka panjang pihak berelasi.

Pengukuran selanjutnya

Pengukuran selanjutnya dari liabilitas keuangan ditentukan oleh klasifikasinya sebagai berikut:

**Liabilitas keuangan pada biaya perolehan
diamortisasi (Utang dan pinjaman)**

**i) Utang dan Pinjaman Jangka Panjang yang
Dikenakan Bunga**

Setelah pengakuan awal, utang dan pinjaman jangka panjang yang berbunga diukur pada biaya perolehan yang diamortisasi dengan menggunakan metode SBE. Pada tanggal pelaporan, biaya bunga yang masih harus dibayar dicatat secara terpisah, dari pokok pinjaman terkait, dalam bagian liabilitas jangka pendek. Keuntungan dan kerugian diakui pada laba rugi ketika liabilitas dihentikan pengakuannya maupun melalui proses amortisasi menggunakan metode SBE.

Biaya amortisasi dihitung dengan mempertimbangkan setiap diskonto atau premium atas akusisi dan komisi atau biaya yang merupakan bagian tidak terpisahkan dari SBE. Amortisasi SBE dicatat sebagai beban keuangan pada laba rugi.

ii) Utang dan Akrual

Liabilitas untuk utang usaha dan utang lain-lain jangka pendek, biaya masih harus dibayar dan liabilitas imbalan kerja jangka pendek dinyatakan sebesar jumlah tercatat (jumlah nosional), yang kurang lebih sebesar nilai wajarnya.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

s. Financial instruments (continued)

Financial liabilities (continued)

Initial recognition and measurement (continued)

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Group designates its financial liabilities as loans and borrowings, such as trade and other payables, accrued expense, bank loans and non-current other payables - related parties.

Subsequent measurement

The subsequent measurement of financial liabilities depends on their classification as described below:

**Financial liabilities at amortized cost (Loans
and borrowings)**

**i) Long-term Interest-bearing Loans and
Borrowings**

Subsequent to the initial recognition, long-term interest-bearing loans and borrowings are measured at amortized acquisition costs using EIR method. At the reporting dates, accrued interest is recorded separately from the associated borrowings within the current liabilities section. Gains and losses are recognized in the profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss.

ii) Payables and Accruals

Liabilities for current trade and other accounts payable, accrued expenses and short-term employee benefit liability are stated at carrying amounts (notional amounts), which approximate their fair values.

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MATERIAL (lanjutan)**

s. Instrumen keuangan (lanjutan)

Penghentian pengakuan

Suatu liabilitas keuangan dihentikan pengakuannya pada saat kewajiban yang ditetapkan dalam kontrak berakhir atau dibatalkan atau kedaluwarsa.

Ketika sebuah liabilitas keuangan ditukar dengan liabilitas keuangan lain dari pemberi pinjaman yang sama atas persyaratan yang secara substansial berbeda, atau bila persyaratan dari liabilitas keuangan tersebut secara substansial dimodifikasi, pertukaran atau modifikasi persyaratan tersebut dicatat sebagai penghentian pengakuan liabilitas keuangan orisinal dan pengakuan liabilitas keuangan baru, dan selisih antara nilai tercatat masing-masing liabilitas keuangan tersebut diakui pada laba rugi.

Saling hapus instrumen keuangan

Aset keuangan dan liabilitas keuangan disaling hapuskan dan nilai netonya disajikan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, terdapat hak secara hukum untuk melakukan saling hapus atas jumlah tercatat dari aset keuangan dan liabilitas keuangan tersebut dan terdapat intensi untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

t. Laba per saham

Laba per saham dihitung berdasarkan rata-rata tertimbang jumlah saham yang beredar selama periode yang bersangkutan.

Perusahaan tidak mempunyai efek berpotensi saham biasa yang bersifat dilutif pada tanggal 31 Desember 2025.

u. Biaya penerbitan emisi obligasi

Biaya yang terjadi sehubungan dengan penerbitan modal saham Perusahaan kepada publik dikurangkan langsung dengan hasil emisi dan disajikan sebagai pengurang akun tambahan modal disetor dalam laporan posisi keuangan konsolidasian.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

s. Financial instruments (continued)

Derecognition

A financial liability is derecognized when the obligation under the contract is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as derecognition of the original liability and recognition of a new liability, and the difference in the respective carrying amounts is recognized in the profit or loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount reported in the consolidated statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

t. Earnings per share

Earnings per share is computed based on the weighted average number of issued and fully paid shares during the period.

The Company has no outstanding dilutive potential ordinary shares as of December 31, 2025.

u. Bonds issuance cost

Costs incurred in connection with the Group's issuance of share capital to the public were offset directly with the proceeds and presented as deduction to additional paid-in capital account in the consolidated statement of financial position.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

v. Informasi segmen

Untuk tujuan manajemen, Grup dibagi menjadi dua segmen operasi berdasarkan produk dan jasa yang dikelola secara independen oleh masing-masing pengelola segmen yang bertanggung jawab atas kinerja dari masing-masing segmen. Para pengelola segmen melaporkan secara langsung kepada manajemen Perusahaan yang secara teratur mengkaji laba segmen sebagai dasar untuk mengalokasikan sumber daya ke masing-masing segmen dan untuk menilai kinerja segmen.

Pengungkapan tambahan pada masing-masing segmen terdapat dalam Catatan 42, termasuk faktor yang digunakan untuk mengidentifikasi segmen yang dilaporkan dan dasar pengukuran informasi segmen.

w. Pengukuran Nilai Wajar

Grup mengukur pada pengakuan awal instrumen keuangan, dan aset dan liabilitas yang diperoleh melalui kombinasi bisnis pada nilai wajar. Grup juga mengukur jumlah terpulihkan dari unit penghasil kas ("UPK") tertentu berdasarkan nilai wajar dikurangi biaya pelepasan, dan aset keuangan tertentu pada nilai wajar melalui penghasilan komprehensif lain ("NWPKL").

Nilai wajar adalah harga yang akan diterima dari menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran. Pengukuran nilai wajar mengasumsikan bahwa transaksi untuk menjual aset atau mengalihkan liabilitas terjadi:

- i) Di pasar utama untuk aset atau liabilitas tersebut, atau
- ii) Jika tidak terdapat pasar utama, di pasar yang paling menguntungkan untuk aset atau liabilitas tersebut.

Pasar utama atau pasar yang paling menguntungkan tersebut harus dapat diakses oleh Grup.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

v. Segment information

For management purposes, the Group is organized into two operating segments based on their products and services which are independently managed by the respective segment managers responsible for the performance of the respective segments under their charge. The segment managers report directly to the management who regularly review the segment results in order to allocate resources to the segments and to assess the segment performance.

Additional disclosures on each of these segments are shown in Note 42, including the factors used to identify the reportable segments and the measurement basis of segment information.

w. Fair Value Measurement

The Group initially measures financial instruments, and assets and liabilities of the acquirees upon business combinations at fair value. They also measure certain recoverable amounts of the cash generating unit ("CGU") using fair value less cost of disposal ("FVLCD") and certain financial assets at fair value through other comprehensive income ("FVOCI").

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- i) In the principal market for the asset or liability, or
- ii) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible to by the Group.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

w. Pengukuran nilai wajar (lanjutan)

Nilai wajar dari aset atau liabilitas diukur dengan 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 dari suatu aset nonkeuangan 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 pada penggunaan tertinggi dan terbaiknya.

Grup menggunakan teknik penilaian yang sesuai dengan keadaan dan data yang memadai tersedia untuk mengukur nilai wajar, dengan memaksimalkan masukan (*input*) yang dapat diamati (*observable*) yang relevan dan meminimalkan masukan (*input*) yang tidak dapat diamati (*unobservable*).

Semua aset dan liabilitas yang nilai wajarnya diukur atau diungkapkan dalam laporan keuangan konsolidasian dikategorikan dalam hierarki nilai wajar berdasarkan *level* masukan (*input*) paling rendah yang signifikan terhadap pengukuran nilai wajar secara keseluruhan sebagai berikut:

- i) *Level 1* - Harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik yang dapat diakses entitas pada tanggal pengukuran.
- ii) *Level 2* - Teknik penilaian yang menggunakan tingkat masukan (*input*) yang paling rendah yang signifikan terhadap pengukuran nilai wajar yang dapat diamati (*observable*) baik secara langsung atau tidak langsung.
- iii) *Level 3* - Teknik penilaian yang menggunakan tingkat masukan (*input*) yang paling rendah yang signifikan terhadap pengukuran nilai wajar yang tidak dapat diamati (*unobservable*).

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

w. Fair value measurement (continued)

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.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing 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 consolidated financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- i) *Level 1* - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- ii) *Level 2* - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- i) *Level 3* - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

w. Pengukuran nilai wajar (lanjutan)

Untuk aset dan liabilitas yang diakui pada laporan keuangan konsolidasian secara berulang, Grup menentukan apakah terdapat perpindahan antara *level* dalam hierarki dengan melakukan evaluasi ulang atas penetapan kategori (berdasarkan *level* masukan (*input*) paling rendah yang signifikan terhadap pengukuran nilai wajar secara keseluruhan) pada tiap akhir periode pelaporan.

Tim pelaporan keuangan Grup bertanggungjawab atas penilaian dalam menentukan kebijakan dan prosedur untuk pengukuran nilai wajar berulang, nilai wajar (dikurangi biaya untuk menjual) UPK (untuk uji penurunan nilai), dan aset keuangan pada NWPKL.

Penilai eksternal terlibat dalam penilaian aset signifikan. Keterlibatan penilai eksternal ditentukan setiap tahun setelah dibahas dan disetujui oleh Direksi Perusahaan. Kriteria pemilihan termasuk pengetahuan pasar, reputasi, independensi dan kemampuan mematuhi standar profesi. Metode penilaian dan input yang digunakan dibahas dan diputuskan bersama oleh Grup dan penilai eksternal.

Untuk tujuan pengungkapan nilai wajar, Grup menentukan klasifikasi aset dan liabilitas berdasarkan sifat, karakteristik dan risikonya dan *level* pada hierarki nilai wajar sebagaimana dijelaskan diatas.

**3. PERTIMBANGAN, ESTIMASI DAN ASUMSI
YANG SIGNIFIKAN**

Penyusunan laporan keuangan konsolidasian Grup mengharuskan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah yang dilaporkan dari pendapatan, beban, aset dan liabilitas, dan pengungkapan atas liabilitas kontinjensi, pada akhir periode pelaporan.

Ketidakpastian mengenai asumsi dan estimasi tersebut dapat mengakibatkan penyesuaian material terhadap nilai tercatat aset dan liabilitas yang terpengaruh pada periode pelaporan berikutnya.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

w. Fair value measurement (continued)

For assets and liabilities that are recognized in the consolidated financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Group's financial reporting team in charge of valuation to determine the policies and procedures for recurring fair value measurement, fair value (less costs of disposal) of CGUs (for impairment test purpose) and financial assets at FVOCI.

External valuers are involved for valuation of significant assets, in particular. Involvement of external valuers is decided upon annually after discussion with and approval by the Company's Board of Directors. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained. Valuation techniques and inputs to use were discussed and decided by the Group and external valuers.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

**3. SIGNIFICANT ACCOUNTING JUDGMENTS,
ESTIMATES AND ASSUMPTIONS**

The preparation of the Group's consolidated financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosures of contingent liabilities, at the end of the reporting periods.

Uncertainty about these assumptions and estimates could result in outcomes that may require material adjustments to the carrying amounts of the assets and liabilities affected in future periods.

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**3. PERTIMBANGAN, ESTIMASI DAN ASUMSI
YANG SIGNIFIKAN**

Pertimbangan

Pertimbangan berikut ini dibuat oleh manajemen dalam rangka penerapan kebijakan akuntansi Grup yang memiliki pengaruh paling signifikan atas jumlah yang diakui dalam laporan keuangan konsolidasian:

Perpajakan

Ketidakpastian atas interpretasi dari peraturan pajak yang kompleks, perubahan peraturan pajak dan jumlah dan timbulnya penghasilan kena pajak di masa depan, dapat menyebabkan penyesuaian di masa depan atas penghasilan dan beban pajak yang telah dicatat.

Pertimbangan juga dilakukan dalam menentukan penyisihan atas pajak penghasilan badan. Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti sepanjang kegiatan usaha normal.

Grup mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan. Penjelasan lebih rinci mengenai pajak penghasilan diungkapkan dalam Catatan 37.

Opsi pembaruan dan penghentian dalam kontrak - Grup sebagai penyewa

Grup memiliki beberapa kontrak sewa yang mencakup opsi perpanjangan dan terminasi. Grup menerapkan pertimbangan dalam mengevaluasi apakah secara wajar akan menggunakan opsi untuk memperbarui atau mengakhiri sewa. Grup mempertimbangkan semua faktor relevan yang membentuk insentif ekonomi untuk melakukan pembaruan atau penghentian. Setelah tanggal permulaan, Grup menilai kembali masa sewa jika terdapat peristiwa atau perubahan signifikan yang berada dalam kendalinya dan mempengaruhi kemampuannya untuk menjalankan atau tidak menggunakan opsi untuk memperbarui atau untuk mengakhiri.

Pengungkapan lebih lanjut mengenai sewa terdapat pada Catatan 18.

**3. SIGNIFICANT ACCOUNTING JUDGMENTS,
ESTIMATES AND ASSUMPTIONS**

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:

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income, could necessitate future adjustments to tax income and expense already recorded.

Judgment is also involved in determining the provision for corporate income tax. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business.

The Group recognizes liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due. Further details regarding taxation are disclosed in Note 37.

Lease term of contracts with renewal and termination options - the Group as lessee

The Group has several lease contracts that include extension and termination options. The Group applies judgement in evaluating whether it is reasonably certain to exercise the option to renew or terminate the lease or not. The Group considers all relevant factors that create an economic incentive for them to exercise either the renewal or termination. After the commencement date, the Group reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate.

Further disclosures of leases are made in Note 18.

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3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Pertimbangan (lanjutan)

Opsi pembaruan dan penghentian dalam kontrak - Grup sebagai penyewa (lanjutan)

Asumsi utama masa depan dan sumber utama estimasi ketidakpastian lain pada tanggal pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk tahun berikutnya diungkapkan di bawah ini. Grup mendasarkan asumsi dan estimasi pada parameter yang tersedia pada saat laporan keuangan konsolidasian disusun. Asumsi dan situasi mengenai perkembangan masa depan mungkin berubah akibat perubahan pasar atau situasi di luar kendali Grup. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya.

Estimasi dan Asumsi

Penyisihan atas penurunan nilai piutang usaha

Grup menetapkan estimasi penyisihan penurunan nilai piutang usaha menggunakan pendekatan yang disederhanakan dari KKE. Matriks provisi digunakan untuk menghitung KKE untuk piutang usaha. Tarif provisi didasarkan pada hari tunggakan untuk pengelompokan berbagai segmen pelanggan yang memiliki pola kerugian serupa.

Matriks provisi awalnya didasarkan pada riwayat tingkat kerugian pelanggan. Grup akan melakukan penyesuaian pengalaman kerugian historis dengan informasi berwawasan ke depan. Misalnya, jika prakiraan kondisi ekonomi yang terkait erat dengan riwayat tingkat kerugian diperkirakan akan memburuk pada tahun berikutnya yang dapat menyebabkan peningkatan jumlah gagal bayar pada sektor-sektor pelanggan beroperasi, riwayat tingkat kerugian disesuaikan. Pada setiap tanggal pelaporan, riwayat tingkat gagal bayar yang diamati diperbarui dan perubahan dalam estimasi berwawasan ke depan dianalisis.

Evaluasi atas korelasi antara tingkat gagal bayar yang diamati secara historis, prakiraan kondisi ekonomi dan KKE, adalah estimasi signifikan. Jumlah KKE sensitif terhadap perubahan keadaan dan prakiraan kondisi ekonomi. Kerugian kredit historis Grup dan perkiraan kondisi ekonomi mungkin tidak mewakili tingkat gagal bayar pelanggan aktual di masa depan.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Judgments (lanjutan)

Lease term of contracts with renewal and termination options - the Group as lessee (continued)

The key assumptions concerning the future and other key sources of uncertainty of estimation at the reporting date that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial year 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 or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Estimates and Assumptions

Allowance for impairment of trade receivables

The Group estimates impairment allowance for trade receivables using simplified approach of ECL. A provision matrix is used to determine ECL for trade receivables, where the provision rates are based on days past due for groupings of various customer segments that have similar loss patterns.

The provision matrix is initially based on the customers historical observed loss rates. The Group will adjust the historical observed loss experience with forward-looking information. For instance, if forecast economic conditions closely related to the historical observed loss are expected to deteriorate over the next year which can lead to an increased number of defaults in the sectors where customers are operating, the historical losses are adjusted accordingly. At every reporting date, the historical observed loss rates are updated and changes in the forward-looking estimates are analyzed.

The assessment of the correlation between historical observed loss rates, forecast economic conditions and ECLs, is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Group's historical observed loss rate and forecast of economic conditions may not be representative of customer's actual default in the future.

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**3. PERTIMBANGAN, ESTIMASI DAN ASUMSI
YANG SIGNIFIKAN (lanjutan)**

Estimasi dan Asumsi

Penyisihan nilai realisasi neto persediaan

Penyisihan nilai realisasi neto persediaan diestimasi berdasarkan fakta dan situasi yang tersedia, termasuk namun tidak terbatas kepada, kondisi fisik persediaan yang dimiliki, harga jual pasar, estimasi biaya penyelesaian dan estimasi biaya yang timbul untuk penjualan. Penyisihan dievaluasi kembali dan disesuaikan jika terdapat tambahan informasi yang mempengaruhi jumlah yang diestimasi.

Penyusutan aset tetap

Biaya perolehan aset tetap, termasuk tanaman produktif, disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomisnya. Manajemen mengestimasi masa manfaat ekonomis aset tetap antara 4 sampai dengan 25 tahun, yang merupakan umur yang secara umum diharapkan dalam industri Grup menjalankan bisnisnya. Perubahan tingkat pemakaian dan perkembangan teknologi dapat mempengaruhi masa manfaat ekonomis dan nilai sisa aset, dan karenanya beban penyusutan masa depan mungkin direvisi.

Program pensiun dan imbalan kerja

Pengukuran liabilitas imbalan kerja Grup bergantung pada pemilihan asumsi yang digunakan oleh aktuaris independen dalam menghitung jumlah-jumlah tersebut. Asumsi tersebut termasuk antara lain, tingkat diskonto, tingkat kenaikan gaji tahunan, tingkat pengunduran diri karyawan tahunan, tingkat kecacatan, umur pensiun dan tingkat kematian. Keuntungan atau kerugian aktuarial yang timbul dari penyesuaian dan perubahan dalam asumsi-asumsi aktuarial diakui secara langsung pada laporan posisi keuangan konsolidasian dengan debit atau kredit ke saldo laba melalui PKL dalam periode terjadinya.

Sementara Grup berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Grup dapat mempengaruhi secara material liabilitas diestimasi atas pensiun dan imbalan kerja dan beban imbalan kerja neto.

**3. SIGNIFICANT ACCOUNTING JUDGMENTS,
ESTIMATES AND ASSUMPTIONS (continued)**

Estimates and Assumptions

Allowance for net realizable value of inventories

Allowance for net realizable value of inventories is estimated based on the best available facts and circumstances, including but not limited to, the inventories' own physical conditions, their market selling prices, estimated costs of completion and estimated costs to be incurred for their sales. The allowance is re-evaluated and adjusted as additional information received affects the amount estimated.

Depreciation of fixed assets

The costs of fixed assets, including bearer plants, are depreciated on a straight-line basis over their estimated useful lives. Management estimates the useful lives of these fixed assets to be within 4 to 25 years, which are common life expectancies applied in the industries where the Group conducts its businesses. Changes in the expected level of usage and technological development could impact the economic useful lives and the residual values of these assets, and therefore future depreciation charges could be revised.

Pension plan and employee benefits

The measurement of the Group's employee benefits liability is dependent on its selection of certain assumptions used by the independent actuaries in calculating such amounts. Those assumptions include among others, discount rates, future annual salary increase, annual employee turn-over rate, disability rate, retirement age and mortality rate. Actuarial gains or losses arising from experience adjustments and changes in actuarial assumptions are recognized immediately in the consolidated statement of financial position with a corresponding debit or credit to retained earnings through OCI the period in which they occur.

While the Group believes that its assumptions are reasonable and appropriate, significant differences in the Group's actual experiences or significant changes in the Group's assumptions may materially affect its estimated liabilities for pension and employee benefits and net employee benefits expense.

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**3. PERTIMBANGAN, ESTIMASI DAN ASUMSI
YANG SIGNIFIKAN (lanjutan)**

Estimasi dan Asumsi (lanjutan)

Aset pajak tangguhan

Aset pajak tangguhan diakui atas seluruh rugi fiskal yang belum digunakan sepanjang besar kemungkinannya bahwa penghasilan kena pajak akan tersedia sehingga rugi fiskal tersebut dapat digunakan. Estimasi signifikan digunakan oleh manajemen dalam menentukan jumlah aset pajak tangguhan yang dapat diakui, berdasarkan saat penggunaan dan tingkat penghasilan kena pajak dan strategi perencanaan pajak masa depan.

Estimasi atas suku bunga pinjaman inkremental dari suatu sewa

Grup tidak dapat langsung menentukan tingkat bunga implisit dalam sewa, oleh karena itu, Grup menggunakan SBPI untuk mengukur liabilitas sewa. SBPI adalah tingkat bunga yang harus dibayar oleh Grup untuk meminjam dalam jangka waktu yang sama.

Dengan demikian, SBPI mencerminkan tingkat bunga yang harus dibayar oleh Grup, yang perlu diestimasi ketika tidak ada tingkat bunga yang dapat langsung diamati (seperti untuk entitas dalam Grup yang tidak melakukan transaksi pembiayaan) atau ketika tingkat bunga perlu disesuaikan untuk mencerminkan persyaratan dan kondisi sewa.

Grup menetapkan estimasi SBPI menggunakan input yang dapat diamati (seperti suku bunga pasar) jika tersedia dan diharuskan untuk membuat estimasi spesifik untuk entitas tertentu jika diperlukan.

**3. SIGNIFICANT ACCOUNTING JUDGMENTS,
ESTIMATES AND ASSUMPTIONS (continued)**

Estimates and Assumptions (continued)

Deferred tax assets

Deferred tax assets are recognized for all unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant management estimates are required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Estimating the incremental borrowing rate of a lease

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its IBR to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term.

The IBR therefore reflects interest the Group would have to pay, which requires estimation when no observable rates are available (such as for entities within the Group that do not enter into financing transactions) or when they need to be adjusted to reflect the terms and conditions of the lease.

The Group estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates as necessary.

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4. KAS DAN SETARA KAS

Akun ini terdiri dari:

	2025	2024
Kas	3.368	6.025
Bank		
<u>Rupiah</u>		
PT Bank Rakyat Indonesia (Persero) Tbk	297.492	7.573
PT Bank Danamon Indonesia Tbk	73.783	3.416
PT Bank Mandiri (Persero) Tbk	43.723	21.712
PT Bank CIMB Niaga Tbk	38.194	32.778
PT Bank OCBC NISP Tbk	29.770	1.775
PT BPD DKI Jakarta	10.008	288
PT Bank Syariah Indonesia Tbk	6.697	600
PT Bank Central Asia Tbk	3.727	3.237
Lain-lain (di bawah Rp1.000)	4.371	7.581
<u>Dolar Amerika Serikat</u>		
PT Bank Mandiri (Persero) Tbk (US\$248.421 pada tahun 2025 dan US\$271.409 pada tahun 2024)	4.169	4.387
PT Bank Negara Indonesia (Persero) Tbk (US\$226.253)	3.797	-
PT Bank Danamon Indonesia Tbk (US\$177.529 pada tahun 2025 dan US\$75.735 pada tahun 2024)	2.979	1.224
PT Bank OCBC NISP Tbk (US\$62.340 pada tahun 2025 dan US\$62.293 pada tahun 2024)	1.046	1.007
Lain-lain (di bawah Rp1.000)	922	1.138
<u>Dolar Singapura</u>		
PT Bank OCBC NISP Tbk (SG\$178 pada tahun 2025 dan SG\$177 pada tahun 2024)	2	2
Sub-total	520.680	86.718
Deposito Berjangka		
<u>Rupiah</u>		
PT Bank Rakyat Indonesia (Persero) Tbk	102.610	49.550
BPR Satyadhana Artha	26.120	9.570
PT Bank Syariah Indonesia Tbk	5.350	20.000
PT Bank Negara Indonesia (Persero) Tbk	53	53
PT Bank Danamon Indonesia Tbk	-	185.500
PT Bank OCBC NISP Tbk	-	10.000
PT Bank Mandiri (Persero) Tbk	-	551
<u>Dolar Amerika Serikat</u>		
PT Bank IBK Indonesia Tbk (US\$1.000.000)	16.782	-
PT Bank Negara Indonesia (Persero) Tbk (US\$109.607 pada tahun 2025 dan US\$9.609 pada tahun 2024)	1.839	155
PT Bank Rakyat Indonesia (Persero) Tbk (US\$1.000.000)	-	16.162
Sub-total	152.754	291.541
Total	676.802	384.284

4. CASH AND CASH EQUIVALENTS

This account consists of:

Cash on hand
Cash in banks
<u>Rupiah</u>
PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Danamon Indonesia Tbk
PT Bank Mandiri (Persero) Tbk
PT Bank CIMB Niaga Tbk
PT Bank OCBC NISP Tbk
PT BPD DKI Jakarta
PT Bank Syariah Indonesia Tbk
PT Bank Central Asia Tbk
Others (below Rp1,000)
<u>United States Dollar</u>
PT Bank Mandiri (Persero) Tbk (US\$248,421 in 2025 and US\$271,409 in 2024)
PT Bank Negara Indonesia (Persero) Tbk (US\$226,253)
PT Bank Danamon Indonesia Tbk (US\$177,529 in 2025 and US\$75,735 in 2024)
PT Bank OCBC NISP Tbk (US\$62,340 in 2025 and US\$62,293 in 2024)
Others (below Rp1,000)
<u>Singapore dollar</u>
PT Bank OCBC NISP Tbk (SG\$170 in 2025 and SG\$177 in 2024)
Sub-total
Time Deposits
<u>Rupiah</u>
PT Bank Rakyat Indonesia (Persero) Tbk
BPR Satyadhana Artha
PT Bank Syariah Indonesia Tbk
PT Bank Negara Indonesia (Persero) Tbk
PT Bank Danamon Indonesia Tbk
PT Bank OCBC NISP Tbk
PT Bank Mandiri (Persero) Tbk
<u>United States dollar</u>
PT Bank IBK Indonesia Tbk (US\$1,000,000)
PT Bank Negara Indonesia (Persero) Tbk (US\$109,607 in 2025 and US\$9,609 in 2024)
PT Bank Rakyat Indonesia (Persero) Tbk (US\$1,000,000)
Sub-total
Total

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4. KAS DAN SETARA KAS (lanjutan)

Tidak terdapat saldo kas dan setara kas kepada pihak berelasi.

Tingkat suku bunga tahunan deposito berjangka adalah sebagai berikut:

	2025
Dolar Amerika Serikat	0,75%-5,00%
Rupiah	3,00%-6,75%

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, tidak terdapat saldo kas dan setara kas yang dibatasi penggunaannya.

4. CASH AND CASH EQUIVALENTS (continued)

There are no cash and cash equivalents balances to related parties.

The interest rate per annum of time deposits are as follows:

	2024	
United States Dollar	3,00%-5,00%	
Rupiah	0,59%-7,00%	

As of December 31, 2025 and December, 31 2024, there are no cash and cash equivalents balances which are restricted for use.

5. PIUTANG USAHA - NETO

Rincian piutang usaha berdasarkan pelanggan adalah sebagai berikut:

	2025	2024
Pihak ketiga:	544.609	519.849
Dikurangi cadangan kerugian penurunan nilai	(27.833)	(19.111)
Neto	516.776	500.738
Pihak berelasi (Catatan 36a)	170.428	140.254
Dikurangi cadangan kerugian penurunan nilai	(10.233)	(6.925)
Neto	160.195	133.329
Total piutang usaha - neto	676.971	634.067

5. TRADE RECEIVABLES - NET

The details of trade receivables based on customers are as follows:

Third parties:
Less: Allowance for impairment losses

Net

Related parties (Note 36a)
Less: Allowance for impairment losses

Net

Total trade receivables - net

Rincian piutang usaha berdasarkan mata uang adalah sebagai berikut:

The details of trade receivables based on currencies are as follows:

	2025	2024
Pihak ketiga:		
Rupiah	540.023	512.567
Dolar Amerika Serikat (US\$273.280 pada tahun 2025 dan US\$450.577 pada tahun 2024)	4.586	7.282
Sub-total	544.609	519.849
Dikurangi cadangan kerugian penurunan nilai	(27.833)	(19.111)
Neto	516.776	500.738

Third parties:
Rupiah
United States Dollar
(US\$273,280 in 2025 and US\$450,577 in 2024)

Sub-net

Less: Allowance for impairment losses

Net

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5. PIUTANG USAHA - NETO (lanjutan)

Rincian piutang usaha berdasarkan mata uang adalah sebagai berikut: (lanjutan)

	2025	2024	
Pihak berelasi (Catatan 36a) Rupiah	170.428	140.254	Related parties (Note 36a) Rupiah
Dikurangi cadangan kerugian penurunan nilai	(10.233)	(6.925)	Less allowance for impairment losses
Neto	160.195	133.329	Net
Total piutang usaha - neto	676.971	634.067	Total trade receivables - net

Analisis umur piutang usaha adalah sebagai berikut:

The details of trade receivables based on currencies are as follows: (continued)

	2025	2024	
Jatuh tempo :			Due:
Kurang dari 30 hari	431.003	424.005	Less than 30 days
31 - 60 hari	57.692	62.435	31 - 60 days
61 - 90 hari	28.844	25.042	61 - 90 days
Lebih dari 90 hari	159.432	122.585	Over 90 days
Total piutang usaha - neto	676.971	634.067	Total trade receivables - net

Mutasi cadangan kerugian penurunan nilai piutang adalah sebagai berikut:

Analysis of aging schedule of trade receivables were as follows:

	2025	2024	
Saldo awal tahun	26.036	12.443	Balance at beginning of the year
Penambahan tahun berjalan	12.030	13.593	Addition during the year
Total	38.066	26.036	Total

Grup menerapkan cadangan kerugian ekspektasian sepanjang umurnya untuk seluruh piutang usaha. Untuk mengukur kerugian kredit ekspektasian, piutang usaha telah dikelompokkan berdasarkan karakteristik risiko kredit dan waktu jatuh tempo yang serupa.

The Group apply the lifetime expected loss provision for all trade receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

Berdasarkan hasil penelaahan terhadap keadaan akun piutang usaha pada tanggal 31 Desember 2025 dan 31 Desember 2024, manajemen berpendapat bahwa cadangan kerugian penurunan nilai piutang usaha yang dibentuk adalah cukup untuk menutup kemungkinan kerugian atas tidak tertagih piutang usaha.

Based on a review of the trade receivables as of December 31, 2025 and December 31, 2024, management believes that the allowance for impairment losses on trade receivables is enough to cover possible losses from uncollectible accounts.

Piutang usaha milik Grup masing-masing sebesar Rp462.078 dan Rp462.078 pada tanggal 31 Desember 2025 dan 31 Desember 2024 digunakan sebagai jaminan atas utang bank jangka pendek dan jangka panjang (Catatan 12 dan 13).

The trade receivables of the Group amounting to Rp462,078 and Rp462,078 as of December 31, 2025 and December 31, 2024, respectively are pledged as collateral for short-term bank loans and long-term bank loans (Notes 12 and 13).

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6. PIUTANG LAIN-LAIN - NETO

Akun ini terdiri dari:

	2025	2024
Pihak ketiga:		
Karyawan	42.687	53.498
Lain-lain	29.428	20.721
Dikurangi cadangan kerugian penurunan nilai	(1.125)	(3.128)
Neto	70.990	71.091
Pihak berelasi (Catatan 36b)	41.183	33.415
Total piutang lain-lain - neto	112.173	104.506

Piutang lain-lain dari pihak ketiga merupakan ganti rugi atas kerusakan botol yang dibebankan kepada pelanggan.

Piutang lain-lain dari PT Sandana, pihak berelasi, dibebani bunga tahunan sebesar 9% pada tanggal 31 Desember 2025 dan 31 Desember 2024 dan jatuh tempo dalam waktu kurang dari satu tahun (Catatan 36b).

Berdasarkan hasil penelaahan terhadap keadaan akun piutang lain-lain pada tanggal 31 Desember 2025 dan 31 Desember 2024, manajemen berpendapat bahwa cadangan kerugian penurunan nilai piutang lain-lain yang dibentuk adalah cukup untuk menutup kemungkinan kerugian atas tidak tertagih piutang lain-lain.

7. PERSEDIAAN - NETO

Persediaan terdiri dari:

	2025	2024
Suku cadang dan bahan pembantu	236.058	219.341
Barang jadi dan dagangan	149.325	201.402
Instalasi peralatan gas dalam proses penyelesaian	83.661	12.476
Bahan baku	24.916	14.541
Sub-total	493.960	447.760
Dikurangi cadangan kerugian penurunan nilai persediaan	(2.301)	(1.654)
Neto	491.659	446.106

Biaya persediaan yang diakui sebagai beban dan termasuk dalam beban pokok penjualan adalah masing-masing sebesar Rp462.064 dan Rp519.354 untuk masing-masing periode yang berakhir pada tanggal 31 Desember 2025 dan 31 Desember 2024.

6. OTHER RECEIVABLES - NET

This account consists of:

	2025	2024	
Third parties:			
Employees	42.687	53.498	
Others	29.428	20.721	
Less allowance for impairment losses	(1.125)	(3.128)	
Neto	70.990	71.091	
Related parties (Note 36b)	41.183	33.415	
Total other receivables - net	112.173	104.506	

Other receivables from third parties represent compensation for damage of steel cylinder which charged to the customers.

Other receivables from PT Sandana, related party, bears annual interest of 9% as of December 31, 2025 and 31 December, 2024 and will mature in less than one year (Note 36b).

Based on the review of the status of other receivables as of December 31, 2025 and December 31, 2024, the management believes that the allowance for impairment losses on other receivables is enough to cover possible losses from uncollectible other receivables.

7. INVENTORIES - NET

Inventories consists of:

	2025	2024	
Spareparts and indirect materials	236.058	219.341	
Finished and merchandise goods	149.325	201.402	
Installation in progress of gas equipments	83.661	12.476	
Raw materials	24.916	14.541	
Sub-total	493.960	447.760	
Less allowance for impairment of inventories	(2.301)	(1.654)	
Net	491.659	446.106	

The cost of inventories recognised as expense and included in the cost of goods sold amounting to Rp462,064 and Rp519,354 for the period ended on December 31, 2025 and December 31, 2024, respectively.

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7. PERSEDIAAN (lanjutan)

Mutasi cadangan kerugian penurunan nilai persediaan adalah sebagai berikut:

	2025
Saldo awal tahun	1.654
Penambahan tahun berjalan	647
Total	2.301

Cadangan kerugian penurunan nilai persediaan merupakan pemulihan penyisihan atas nilai realisasi neto. Manajemen berkeyakinan bahwa cadangan kerugian atas penurunan nilai persediaan cukup untuk menutup segala kemungkinan kerugian yang timbul atas persediaan tersebut.

Persediaan dan aset tetap tertentu (Catatan 10) milik Grup diasuransikan secara gabungan terhadap risiko kerugian, kebakaran dan risiko lainnya (*all risks*) berdasarkan paket polis tertentu dengan nilai pertanggungan persediaan sebesar US\$12.182.837 dan Rp266.817 pada tanggal 31 Desember 2025 dan US\$13.592.320 dan Rp266.212 pada tanggal 31 Desember 2024.

Manajemen berkeyakinan bahwa nilai pertanggungan tersebut cukup untuk menutup kemungkinan kerugian atas risiko tersebut.

Pihak asuransi merupakan pihak ketiga yang tidak memiliki hubungan afiliasi dengan Grup.

Persediaan sebesar Rp401.123 pada tanggal 31 Desember 2025 dan 31 Desember 2024 digunakan sebagai jaminan atas utang bank jangka pendek dan utang bank jangka panjang (Catatan 12 dan 13).

8. BIAYA DIBAYAR DI MUKA

Akun ini terdiri dari:

	2025
Sewa	13.518
Asuransi	3.766
Jasa pemeliharaan	-
Provisi atas utang bank	-
Lain-lain	2.674
Sub-total	19.958
Dikurangi bagian lancar	(18.223)
Bagian tidak lancar	1.735

Termasuk di dalam beban dibayar di muka - sewa merupakan sewa aset tetap dari PT Paladium Energi Industri, PT Samator dan Rachmat Harsono, pihak berelasi (Catatan 36c) pada tanggal 31 Desember 2025 dan 31 Desember 2024.

7. INVENTORIES (continued)

Movement of allowance of inventories are as follows:

	2024	
	1.513	Balance at beginning of the year
	141	Addition during the year
Total	1.654	Total

The allowance for impairment of inventories represent recovery allowance for net realizable value. Management believes that the provision for decline in value of inventories is adequate to cover losses on inventories.

Inventories together with fixed assets (Note 10) owned by the Group are covered by insurance against losses from fire or theft and other risks (*all risks*) under blanket policies amounting to US\$12,182,837 and Rp266,817 as of December 31, 2025 and US\$13,592,320 and Rp266,212 as of December 31, 2024.

The management believes that the insurance is adequate to cover any possible losses from such risks.

The insurer is a third party with no affiliation with the Group.

Inventories amounting to Rp401,123 as of December 31, 2025 and December 31, 2024, respectively, are pledged as collaterals for short-term bank loans and long-term bank loans (Notes 12 dan 13).

8. PREPAID EXPENSES

This account consists of:

	2024	
	9.409	Rent
	4.279	Insurance
	848	Service charge
	420	Provision of bank loan
	1.480	Others
Sub-total	16.436	Sub-total
Less Current portion	(15.183)	Less Current portion
Non-current portion	1.253	Non-current portion

Included in the prepaid expenses - rent are rental of fixed assets from PT Paladium Energi Industri, PT Samator and Rachmat Harsono, related parties (Note 36c) as of December 31, 2025 and December 31, 2024.

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9. UANG MUKA PEMBELIAN

Akun ini terdiri dari:

	2025	2024
Pihak ketiga:		
Aset tetap	112.823	100.120
Lokal	18.037	19.384
Impor	3.919	6.225
Sewa	-	5.172
Sub-total	134.779	130.901
Pihak berelasi (Catatan 36d):		
Aset tetap	54.189	65.596
Lokal	25.318	14.781
Sub-total	79.507	80.377
Total	214.286	211.278
Dikurangi bagian jangka pendek	(47.274)	(40.390)
Bagian jangka panjang	167.012	170.888

9. ADVANCE PAYMENTS

This account consists of:

Third parties:	
Fixed assets	
Local	
Import	
Rent	
Sub-total	
Related parties (Note 36d):	
Fixed assets	
Local	
Sub-total	
Total	
Less current portion	
Non-current portion	

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, jumlah uang muka perolehan aset tetap yang telah direklasifikasi ke aset tetap masing-masing sebesar Rp70.763 dan Rp120.668 (Catatan 10).

As of December 31, 2025 and December 31, 2024, advances for the acquisition of fixed assets that had been reclassified to fixed assets amounting to Rp70,763 and Rp120,668, respectively (Note 10).

10. ASET TETAP - NETO

Saldo dan mutasi aset tetap untuk periode yang berakhir pada tanggal 31 Desember 2025 dan 31 Desember 2024 adalah sebagai berikut:

10. FIXED ASSETS - NET

Balance and movement of fixed assets for the period ended December 31, 2025 and December 31, 2024 are as follows:

	2025						
	Saldo Awal/ Beginning Balance	Penambahan/ Additions	Pengurangan/ Deductions	Revaluasi/ Revaluation	Reklasifikasi/ Reclassifications	Saldo Akhir/ Ending Balance	
Biaya perolehan							Acquisition cost
<u>Kepemilikan langsung</u>							<u>Direct ownership</u>
Tanah	1.236.729	8.237	-	34.703	-	1.279.669	Land
Bangunan dan prasarana	723.908	4.173	-	-	27.773	755.854	Building and improvements
Mesin dan peralatan	5.008.392	137.229	(55.418)	-	191.983	5.282.186	Machinery and equipment
Tangki dan tabung gas	1.584.989	91.059	(30.922)	-	13.823	1.658.949	Storage tanks and steel cylinder
Perabotan dan peralatan kantor	93.371	10.072	(4.015)	-	164	99.592	Furniture and fixtures
Kendaraan	149.575	11.448	(12.125)	-	13.009	161.907	Vehicles
Sub-total	8.796.964	262.218	(102.480)	34.703	246.752	9.238.157	Sub-total
<u>Aset tetap dalam pembangunan</u>							<u>Construction in progress</u>
Bangunan dan prasarana	6.960	32.858	-	-	(35.766)	4.052	Building and improvements
Mesin dan peralatan	99.619	141.709	-	-	(191.862)	49.466	Machinery and equipment
Tangki dan tabung gas	1.207	2.002	-	-	(1.175)	2.034	Storage tanks and steel cylinder
Perabotan dan peralatan kantor	-	215	-	-	(164)	51	Furniture and fixtures
Kendaraan	-	190	-	-	(190)	-	Vehicles
Sub-total	107.786	176.974	-	-	(229.157)	55.603	Sub-total
<u>Aset hak guna</u>							<u>Rights-of-use asset</u>
Tanah dan bangunan	342.832	17.422	-	-	-	360.254	Landrights and buildings
Mesin dan peralatan	72.805	46.470	-	-	(1.087)	118.188	Machinery and equipment
Tangki dan tabung gas	117.833	14.943	-	-	(12.648)	120.128	Storage tanks and steel cylinder
Kendaraan	56.630	23.289	-	-	(12.819)	67.100	Vehicle
Sub-total	590.100	102.124	-	-	(26.554)	665.670	Sub-total
Total	9.494.850	541.316	(102.480)	34.703	(8.959)	9.959.430	Total

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10. ASET TETAP - NETO (lanjutan)

Saldo dan mutasi aset tetap untuk periode yang berakhir pada tanggal 31 Desember 2025 dan 31 Desember 2024 adalah sebagai berikut: (lanjutan)

10. FIXED ASSETS - NET (continued)

Balance and movement of fixed assets for the period ended December 31, 2025 and December 31, 2024 are as follows: (continued)

2025							
	Saldo Awal/ Beginning Balance	Penambahan/ Additions	Pengurangan/ Deductions	Revaluasi/ Revaluation	Reklasifikasi/ Reclassifications	Saldo Akhir/ Ending Balance	
Akumulasi penyusutan							Accumulated depreciation
<u>Kepemilikan langsung</u>							<u>Direct ownership</u>
Bangunan dan prasarana	264.293	36.925	-	-	(410)	300.808	Building and improvements
Mesin dan peralatan	1.867.834	237.256	(3.752)	-	204	2.101.542	Machinery and equipment
Tangki dan tabung gas	944.664	86.234	(11.969)	-	3.883	1.022.812	Storage tanks and steel cylinder
Perabotan dan peralatan kantor	66.882	9.793	(3.727)	-	-	72.948	Furniture and fixtures
Kendaraan	105.453	15.539	(9.108)	-	5.409	117.293	Vehicles
Sub-total	3.249.126	385.747	(28.556)	-	9.086	3.615.403	Sub-total
<u>Aset hak guna</u>							<u>Rights-of-use asset</u>
Tanah dan bangunan	126.085	23.215	-	-	-	149.300	Land rights and buildings
Mesin dan peralatan	13.565	6.588	-	-	(204)	19.949	Machine and equipments
Tangki dan tabung gas	16.768	7.364	-	-	(3.883)	20.249	Storage tanks and
Kendaraan	10.845	7.600	-	-	(5.409)	13.036	steel cylinder Vehicle
Sub-total	167.263	44.767	-	-	(9.496)	202.534	Sub-total
Total	3.416.389	430.514	(28.556)	-	(410)	3.817.937	Total
Nilai Buku	6.078.461					6.141.493	Net Book Value
2024							
	Saldo Awal/ Beginning Balance	Penambahan/ Additions	Pengurangan/ Deductions	Revaluasi/ Revaluation	Reklasifikasi/ Reclassifications	Saldo Akhir/ Ending Balance	
Biaya perolehan							Acquisition cost
<u>Kepemilikan langsung</u>							<u>Direct ownership</u>
Tanah	1.243.480	6.699	(88)	(13.362)*	-	1.236.729	Land
Bangunan dan prasarana	620.447	54.236	-	-	49.225	723.908	Building and improvements
Mesin dan peralatan	4.601.295	387.448	(19.605)	-	39.254	5.008.392	Machinery and equipment
Tangki dan tabung gas	1.395.616	109.577	(27.823)	-	107.619	1.584.989	Storage tanks and steel cylinder
Perabotan dan peralatan kantor	84.226	8.528	(1.018)	-	1.635	93.371	Furniture and fixtures
Kendaraan	136.700	11.054	(9.614)	-	11.435	149.575	Vehicles
Sub-total	8.081.764	577.542	(58.148)	(13.362)*	209.168	8.796.964	Sub-total
<u>Aset tetap dalam pembangunan</u>							<u>Construction in progress</u>
Bangunan dan prasarana	49.976	6.126	-	-	(49.142)	6.960	Building and improvements
Mesin dan peralatan	51.905	87.051	-	-	(39.337)	99.619	Machinery and equipment
Tangki dan tabung gas	38.913	6.954	-	-	(44.660)	1.207	Storage tanks and steel cylinder
Perabotan dan peralatan kantor	-	35	-	-	(35)	-	Furniture and fixtures
Sub-total	140.794	100.166	-	-	(133.174)	107.786	Sub-total
<u>Aset hak guna</u>							<u>Rights-of-use asset</u>
Tanah dan bangunan	328.664	14.168	-	-	-	342.832	Landrights and buildings
Mesin dan peralatan	58.840	13.965	-	-	-	72.805	Machinery and equipment
Tangki dan tabung gas	157.902	22.890	-	-	(62.959)	117.833	Storage tanks and steel cylinder
Kendaraan	44.224	23.841	-	-	(11.435)	56.630	Vehicle
Perabotan dan peralatan kantor	1.600	-	-	-	(1.600)	-	Furniture and fixture
Sub-total	591.230	74.864	-	-	(75.994)	590.100	Sub-total
Total	8.813.788	752.572	(58.148)	(13.362)	-	9.494.850	Total

*Pada tahun 2024 terdapat penyesuaian atas surplus revaluasi tanah.

*In 2024, there is an adjustment of revaluation surplus on land.

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10. ASET TETAP - NETO (lanjutan)

Saldo dan mutasi aset tetap untuk periode yang berakhir pada tanggal 31 Desember 2025 dan 31 Desember 2024 adalah sebagai berikut: (lanjutan)

10. FIXED ASSETS - NET (continued)

Balance and movement of fixed assets for the period ended December 31, 2025 and December 31, 2024 are as follows: (continued)

	2024						
	Saldo Awal/ Beginning Balance	Penambahan/ Additions	Pengurangan/ Deductions	Revaluasi/ Revaluation	Reklasifikasi/ Reclassifications	Saldo Akhir/ Ending Balance	
Akumulasi penyusutan							Accumulated depreciation
<u>Kepemilikan langsung</u>							<u>Direct ownership</u>
Bangunan dan prasarana	231.961	32.332	-	-	-	264.293	Building and improvements
Mesin dan peralatan	1.642.246	230.081	(4.493)	-	-	1.867.834	Machinery and equipment
Tangki dan tabung gas	845.042	84.303	(4.302)	-	19.621	944.664	Storage tanks and steel cylinder
Perabotan dan peralatan kantor	57.978	8.251	(947)	-	1.600	66.882	Furniture and fixtures
Kendaraan	94.672	12.762	(7.524)	-	5.543	105.453	Vehicles
Sub-total	2.871.899	367.729	(17.266)	-	26.764	3.249.126	Sub-total
<u>Aset hak guna</u>							<u>Rights-of-use asset</u>
Tanah dan bangunan	102.541	23.544	-	-	-	126.085	Land rights and buildings
Mesin dan peralatan	9.175	4.390	-	-	-	13.565	Machine and equipments
Tangki dan tabung gas	27.524	8.865	-	-	(19.621)	16.768	Storage tanks and
Kendaraan	9.683	6.705	-	-	(5.543)	10.845	steel cylinder
Perabotan dan peralatan kantor	1.233	367	-	-	(1.600)	-	Furniture and fixture
Sub-total	150.156	43.871	-	-	(26.764)	167.263	Sub-total
Total	3.022.055	411.600	(17.266)	-	-	3.416.389	Total
Nilai Buku	5.791.733					6.078.461	Net Book Value

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, penambahan aset tetap termasuk reklasifikasi dari uang muka pembelian masing-masing sebesar Rp70.763 dan Rp120.668 (Catatan 9 dan 41).

As of December 31, 2025 and December 31, 2024 additions of fixed assets included reclassification of advance payment to suppliers amounting to Rp70,763 and Rp120,668 respectively (Notes 9 and 41).

Reklasifikasi

Reclassification

	2025	2024	
Reklasifikasi ke aset tidak lancar lainnya:			Reclassification to other non-current assets:
Harga perolehan	8.959	-	Acquisition cost
Akumulasi depresiasi	(410)	-	Accumulated depreciation
Neto	8.549	-	Net

Pengurangan nilai buku aset tetap pemilikan langsung adalah sebagai berikut:

The disposal of direct ownership of fixed assets book value are as follows:

	2025	2024	
Penjualan	12.285	4.631	Sales
Jual dan sewa-balik aset hak- guna	61.639	36.163	Sale and leaseback of right-of-use assets
Penghapusan aset tetap	-	88	Write-off
Total	73.924	40.882	Total

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10. ASET TETAP - NETO (lanjutan)

Penjualan aset tetap kepemilikan langsung adalah sebagai berikut:

	2025	2024	
Harga jual	17.056	7.585	Sales price
Nilai buku	(12.285)	(4.719)	Net book value
Laba penjualan aset tetap (Catatan 33)	4.771	2.866	Gain on disposal of fixed asset (Note 33)

Transaksi jual dan sewa-balik aset sewa pembiayaan adalah sebagai berikut:

The sale direct ownership of fixed assets are as follows:

	2025	2024	
Harga jual	61.711	36.515	Sales price
Nilai buku jual dan sewa-balik aset sewa pembiayaan	(61.639)	(36.163)	Net book value of sale and leaseback assets under finance lease
Laba penjualan aset tetap	72	352	Gain on sale of fixed asset

Beban penyusutan yang dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

Sale and leaseback of assets under finance lease transaction are as follows:

	2025	2024	
Beban pokok penjualan	291.250	281.867	Cost of goods sold
Beban penjualan (Catatan 31)	87.875	82.816	Selling expenses (Note 31)
Beban umum dan administrasi (Catatan 32)	51.389	46.917	General and administrative expenses (Note 32)
Total	430.514	411.600	Total

Aset dalam penyelesaian terdiri dari:

Construction in-progress consists of the following:

31 Desember 2025	Persentase Penyelesaian/ Percentage of Completion	Biaya Perolehan/ Acquisition Cost	Perkiraan Waktu Penyelesaian/ Estimated Time of Completion	December 31, 2025
Bangunan dan prasarana	20%	4.052	2026-2027	Building and improvements
Mesin dan peralatan	87%	49.466	2026	Machinery and equipment
Tangki dan tabung gas	97%	2.034	2026	Storage tanks and steel cylinder
Perabotan dan peralatan				
Perabotan dan peralatan kantor	99%	51	2026	Furniture and fixtures
Total		55.603		Total

31 Desember 2024	Persentase Penyelesaian/ Percentage of Completion	Biaya Perolehan/ Acquisition Cost	Perkiraan Waktu Penyelesaian/ Estimated Time of Completion	December 31, 2024
Bangunan dan prasarana	30%	6.960	2025	Building and improvements
Mesin dan peralatan	25%	99.619	2025-2026	Machinery and equipment
Tangki dan tabung gas	94%	1.207	2025	Storage tanks and steel cylinder
Total		107.786		Total

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10. ASET TETAP - NETO (lanjutan)

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, tidak terdapat hambatan yang signifikan dalam penyelesaian aset dalam penyelesaian di atas.

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, jumlah tercatat bruto dari setiap aset tetap yang telah disusutkan penuh dan masih digunakan masing-masing sebesar Rp854.394 dan Rp755.913.

Manajemen Grup menyatakan bahwa tidak terdapat aset tetap yang masih memiliki nilai buku namun tidak digunakan.

Tiga lahan tanah yang dimiliki oleh SGI, Entitas Anak, yang berlokasi di Kotawaringin Barat, Kalimantan Tengah dengan luas tanah 1.500 m² dan 1.020 m² serta berlokasi di Sleman, Daerah Istimewa Yogyakarta dengan luas tanah 560 m² belum atas nama SGI.

Dua lahan tanah yang dimiliki oleh SMB, Entitas Anak, yang berlokasi di Mengwi, Badung, Bali dengan luas tanah 4.700 m² dan berlokasi di Buleleng, Banyuwangi, Bali dengan luas tanah 1.760 m² belum atas nama SMB.

Aset bangunan dan mesin milik RG, Entitas Anak, dibangun di atas tanah milik PT Sumi Asih Oleochemical Industry, pihak ketiga.

Aset tetap, kecuali tanah, diasuransikan terhadap risiko kerugian, kebakaran dan risiko lainnya (*all risk*) berdasarkan paket polis tertentu dengan nilai pertanggungan aset tetap sebesar US\$170.807.433 dan Rp3.922.111 pada tanggal 31 Desember 2025 dan US\$193.798.488 dan Rp2.311.425 pada tanggal 31 Desember 2024. Manajemen Grup berkeyakinan bahwa nilai pertanggungan tersebut cukup untuk menutup kerugian atas risiko tersebut.

Pihak asuransi merupakan pihak ketiga yang tidak memiliki hubungan afiliasi dengan Grup.

Pendekatan yang digunakan penilai independen dalam melakukan revaluasi tanah adalah pendekatan pasar, yaitu dengan cara membandingkan beberapa data jual beli dari tanah yang terletak di sekitar properti yang dinilai, yang akhirnya dapat ditarik suatu kesimpulan.

Berdasarkan evaluasi manajemen, tidak terdapat peristiwa atau perubahan keadaan yang menunjukkan adanya penurunan nilai aset tetap pada tanggal 31 Desember 2025 dan 31 Desember 2024.

10. FIXED ASSETS - NET (continued)

As of December 31, 2025 and December 31, 2024, there were no significant obstacles in the completion of the construction in-progress.

As of December 31, 2025 and 31 December 2024, the gross carrying amount of fixed assets that have been fully depreciated and still in use amounting to Rp854,394 and Rp755,913, respectively.

The Group management stated that there is no fixed assets with remaining book value but not used.

The title rights of three parcels of land owned by SGI, a Subsidiary, located in Kotawaringin Barat, Kalimantan Tengah with total area of 1,500 m² and 1,020 m² and located in Sleman, Daerah Istimewa Yogyakarta with total area of 560 m², have not been transferred to SGI.

The title rights of two parcels of land owned by SMB, a Subsidiary, located in Mengwi, Badung, Bali with total area of 4,700 m² and located in Buleleng, Banyuwangi, Bali with total area of 1,760 m², respectively, have not been transferred to SMB.

Building and machinery of RG, a subsidiary, was constructed on the land rights of PT Sumi Asih Oleochemical Industry, a third party.

Fixed assets, except land, are covered by insurance against losses from fire or theft and other risks (all risks) under blanket policies with insurance coverage for fixed assets amounting to US\$170,807,433 and Rp3,922,111 as of December 31, 2025 and US\$193,798,488 and Rp2,311,425 as of December 31, 2024. The management of the Group believes that the insurance coverage is adequate to cover possible losses from such risks.

The insurer is a third party that has no affiliation with the Group.

An approach used by the independent appraiser for the landrights revaluation is market approach, by comparing several sales and purchase data from properties located nearby the appraised landrights, which eventually can draw a conclusion.

Based on management's evaluation, there are no events or changes in circumstances which might indicate an impairment in the value of fixed assets as of December 31, 2025 and December 31, 2024.

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10. ASET TETAP - NETO (lanjutan)

Manajemen Grup telah mengkaji ulang atas estimasi umur ekonomis, metode penyusutan, dan nilai residu pada tanggal 31 Desember 2025 dan 31 Desember 2024.

Beberapa aset tetap yang terdiri atas tanah, bangunan dan prasarana, mesin dan peralatan, tangki dan tabung gas dan kendaraan milik Grup, merupakan jaminan atas utang bank jangka pendek, utang bank jangka panjang, utang lembaga keuangan dan utang obligasi (Catatan 12, 13, 18, 19 dan 20).

10. FIXED ASSETS - NET (continued)

The management of the Group has reviewed the estimated economic lives, depreciation methods and residual values as of December 31, 2025 and December 31, 2024.

Certain fixed assets, land, building and improvements, machinery and equipment, storage tanks and steel cylinder and vehicles of the Group are pledged as collateral for the short term-bank loan, long-term bank loans, financial institutions loan and bonds payable (Notes 12, 13, 18, 19, and 20).

11. ASET TIDAK LANCAR LAINNYA

Akun ini terdiri dari:

	2025
Beban ditangguhkan	40.564
Lisensi	28.293
Jaminan	19.962
Properti investasi	8.549
Deposito berjangka - Rupiah	1.682
Total	99.050

Beban ditangguhkan merupakan beban-beban yang dikeluarkan Grup untuk membangun fasilitas instalasi gas di rumah sakit dan perusahaan. Beban tersebut diamortisasi selama 3 sampai 5 tahun.

Jaminan sebagian besar merupakan jaminan listrik kepada PT Perusahaan Listrik Negara (Persero) (PLN).

Deposito berjangka pada PT Bank Rakyat Indonesia (Persero) Tbk merupakan bank garansi yang digunakan sebagai jaminan atas proyek jasa purging ke pelanggan.

11. OTHER NON-CURRENT ASSETS

This account consists of:

	2024	
	51.081	Deferred charges
	25.539	License
	17.364	Deposit
	-	Investment property
	1.682	Time deposits - Rupiah
Total	95.666	Total

Deferred charges are expenses incurred by the Group to build gas installation facility at hospital and corporates. These expenses are amortized within 3 to 5 years.

Deposits mainly represent electricity deposits to PT Perusahaan Listrik Negara (Persero) (PLN).

Time deposits to PT Bank Rakyat Indonesia (Persero) Tbk represent a bank guarantee which is used as collateral for purging service project to customers.

12. UTANG BANK JANGKA PENDEK

Akun ini terdiri dari:

	2025
Pinjaman modal kerja:	
Sindikasi	200.000

12. SHORT-TERM BANK LOANS

This account consists of:

Working capital loans facility:
Syndicated

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12. UTANG BANK JANGKA PENDEK (lanjutan)

Pinjaman Sindikasi

Grup

Perjanjian

Berdasarkan perjanjian tanggal 15 Desember 2023, Perusahaan dan SGI memperoleh fasilitas pinjaman sindikasi - *Revolving Credit Facility* dari PT Bank Danamon Indonesia Tbk, PT Bank OCBC NISP Tbk, PT Bank CIMB Niaga Tbk dan PT Bank Rakyat Indonesia (Persero) Tbk, dengan maksimum kredit Rp4.600.000.

Pada tanggal 31 Desember 2025, Grup melakukan penarikan fasilitas sebesar Rp200.000 dan sudah dilunasi pada tanggal 2 Januari 2026.

Pada tanggal 31 Desember 2025, saldo utang atas fasilitas pinjaman ini adalah Rp 200.000.

Pengungkapan atas perjanjian terkait pinjaman sindikasi tersebut diungkapkan pada Catatan 13.

PT Bank Rakyat Indonesia (Persero) Tbk ("BRI")

Perusahaan

Perjanjian

Berdasarkan surat No. R.II.343-OPK/DKD/12/2019, tanggal 26 Desember 2019, Perusahaan memperoleh fasilitas dari BRI.

Perubahan terakhir adalah dengan surat No. R.II.328-CRO/COD/LAD/12/2024, tanggal 19 Desember 2024, dengan perubahan fasilitas sebagai berikut:

Fasilitas	Maksimum Kredit/ Maximum Credit	
KMK Import - PJI/LC/SKBDN - Sublimit KMK RK Bank Garansi	US\$ Rp	5.000.000 20.000

Fasilitas ini akan jatuh tempo pada tanggal 27 Maret 2026, dan masih dalam proses perpanjangan sampai dengan tanggal laporan keuangan konsolidasian.

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, tidak ada saldo fasilitas pinjaman yang terutang.

12. SHORT-TERM BANK LOANS (continued)

Syndicated Loan

The Group

Agreement

Based on agreement dated December 15, 2023, the Company and SGI has obtained a syndicate loan facility - *Revolving Credit Facility* from PT Bank Danamon Indonesia Tbk, PT Bank OCBC NISP Tbk, PT Bank CIMB Niaga Tbk dan PT Bank Rakyat Indonesia (Persero) Tbk, with a maximum amount of Rp4,600,000.

As of December 31, 2025 drawdown the facility amounting to Rp200,000 and already fully paid on January, 2026.

As of December 31, 2025, the outstanding balance of the loan facility amounting to Rp200,000.

The disclosures related to the syndicated loan agreement are presented in Note 13.

PT Bank Rakyat Indonesia (Persero) Tbk ("BRI")

The Company

Agreement

Based on letter No R.II.343-OPK/DKD/12/2019, dated December 26, 2019, the Company obtained facility from BRI.

The latest amendment are through Letter No. R.II.328-CRO/COD/LAD/12/2024, dated December 19, 2024, with the change of the facility as follow:

Facilities
KMK Import - PJI/LC/SKBDN - Sublimit of Overdraft facility Bank Guarantee

This facility will mature in March 27, 2026, and is still in the process of being extended as of the date of the consolidated financial statements.

As of December 31, 2025 and December 31, 2024, there is no outstanding balance of the loan facility.

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12. UTANG BANK JANGKA PENDEK (lanjutan)

**PT Bank Rakyat Indonesia (Persero) Tbk ("BRI")
(lanjutan)**

Perusahaan (lanjutan)

Suku Bunga

Fasilitas kredit tersebut digunakan untuk tambahan modal kerja dan dibebani bunga efektif tahunan sebesar 6,75% per tahun pada tanggal 31 Desember 2025 dan 31 Desember 2024.

Beban bunga diakui sebagai bagian dari "Beban Keuangan" dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Jaminan

Fasilitas pinjaman tersebut diatas dijamin dengan:

- Piutang usaha dan persediaan milik Perusahaan yang telah diikat secara fidusia sebesar Rp10.000 dan Rp8.000 (Catatan 5 dan 7).
- Aset tanah dan bangunan atas nama Perusahaan yang berlokasi di Medan dan Sidoarjo (Catatan 10).
- Mesin dan peralatan milik Perusahaan yang berlokasi di Medan dan Sidoarjo (Catatan 10).

Kovenan

Perjanjian pinjaman yang diperoleh Perusahaan di atas mensyaratkan beberapa negatif kovenan bagi Perusahaan, antara lain, Perusahaan tidak diperkenankan untuk menjaminkan harta kekayaannya kepada pihak lain (kecuali untuk penjaminan yang telah dilakukan pada tanggal perjanjian kredit); meminjamkan uang kepada pihak ketiga; menggabungkan usaha atau konsolidasi dengan pihak lain kecuali Perusahaan menjadi entitas hukum yang bertahan; mengubah aktivitas usaha Perusahaan saat ini; melakukan pengurangan/penurunan modal saham; melakukan penyertaan saham baru dan pembiayaan belanja modal jika melebihi batasan tertentu; serta menjual bagian signifikan dari aset utama dalam menjalankan usaha jika melebihi batasan tertentu. Perusahaan juga diharuskan mempertahankan beberapa rasio keuangan tertentu.

Kepatuhan atas Kovenan

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, Perusahaan telah memenuhi semua kovenan pinjaman jangka pendek tersebut di atas.

12. SHORT-TERM BANK LOANS (continued)

**PT Bank Rakyat Indonesia (Persero) Tbk ("BRI")
(continued)**

The Company(continued)

Interest rate

These credit facilities are used for additional working capital with annual interest rate of 6.75%, as of December 31, 2025 and December 31, 2024.

Interest expenses are presented as part of "Finance Cost" in the consolidated statement of profit or loss and other comprehensive income.

Collateral

The above loan facilities are secured by:

- *Trade receivables and inventories owned by the Company which have been bound by fiduciary amounting to Rp10,000 and Rp8,000, respectively (Notes 5 and 7).*
- *Land and building under the name of the Company located in Medan and Sidoarjo (Note 10).*
- *Machinery and equipment owned by the Company located in Medan and Sidoarjo (Note 10).*

Covenants

The above-mentioned credit agreements obtained by the Company provides for several negative covenants for the Company, such as, among others, the Company shall not pledge its assets to other parties (except for the existing assets already pledged as at the credit agreement date); lend money to unaffiliated parties; merge or consolidate with other entity unless the Company will be the surviving legal entity; change the current course of its businesses; reduce its share capital; make new investments and capital expenditures in excess of certain threshold; sell or dispose off significant portion of its assets used in the operations in excess of certain threshold. The Company is also required to maintain certain financial ratios.

Compliance with Covenants

As of December 31, 2025 and December 31, 2024, the Company has complied with all of the covenants of the above-mentioned loans.

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13. UTANG BANK JANGKA PANJANG

Akun ini terdiri dari:

	2025
<u>Rupiah</u>	
Pinjaman Sindikasi	2.820.741
Dikurangi beban transaksi yang belum diamortisasi	(21.864)
Neto	2.798.877
Dikurangi bagian yang jatuh tempo dalam satu tahun	(170.170)
Bagian jangka panjang	2.628.707

Pinjaman Sindikasi

Grup

Perjanjian

Berdasarkan perjanjian tanggal 15 Desember 2023, Perusahaan dan SGI memperoleh fasilitas pinjaman sindikasi dari PT Bank Danamon Indonesia Tbk, PT Bank OCBC NISP Tbk, PT Bank CIMB Niaga Tbk dan PT Bank Rakyat Indonesia (Persero) Tbk, dengan maksimum kredit Rp4.600.000.

Fasilitas ini akan jatuh tempo pada tanggal 15 Desember 2030.

Pada tahun 2025 dan 2024, Grup melakukan penarikan fasilitas utang masing-masing dengan jumlah Rp239.503 dan Rp681.238. Grup belum melakukan pembayaran atas fasilitas selama 2025 dan 2024.

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, saldo utang atas fasilitas pinjaman ini adalah Rp2.820.741 dan Rp2.581.238.

Perjanjian tersebut memiliki ketentuan pembayaran melalui cicilan dan mulai dibayarkan pada tahun 2026.

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, Grup belum memakai fasilitas utang sejumlah Rp1.779.259 dan Rp2.033.195.

Suku Bunga

Fasilitas pinjaman sindikasi digunakan untuk pembiayaan kembali atas utang yang ada, keperluan modal kerja dan keperluan umum Grup. Bunga atas pinjaman ini adalah 6,63%-8,23% dan 8,23%-8,25%, masing-masing untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 31 Desember 2024.

13. LONG-TERM BANK LOANS

This account consist of:

	2024	
<u>Rupiah</u>		
Syndicated Loan	2.581.238	
Less unamortized transaction cost	(46.875)	
Net	2.534.363	
Less current maturities of long-term debts	-	
Long-term portion	2.534.363	

Syndicated Loan

The Group

Agreement

Based on agreement dated December 15, 2023, the Company and SGI has obtained a syndicated loan facility from PT Bank Danamon Indonesia Tbk, PT Bank OCBC NISP Tbk, PT Bank CIMB Niaga Tbk dan PT Bank Rakyat Indonesia (Persero) Tbk, with a maximum amount of Rp4,600,000.

This facility will mature in December 15, 2030.

In 2025 and 2024, the Group withdraw a loan facility amounting to Rp239,503 and Rp 681,238, respectively. The Group has not made any payments on the facilities during 2025 and 2024.

As of December 31, 2025 and December 31, 2024, the outstanding balance of the loan facility amounting to Rp2,820,741 and Rp2,581,238, respectively.

The agreement has a payment term through loan installment repayment and the payment starts in year 2026.

As of December 31, 2025 and December 31, 2024, the Group have not utilized the loan facility amounting to Rp1,779,259 and Rp2,033,195.

Interest Rate

The syndicated loan facility is used for the repayment of existing indebtedness, working capital needs and general purposes for the Group. The interest rate for this loan ranging from 6.63%-8.23% and at 8.23%-8.25% for the year ended December 31, 2025 and December 31, 2024, respectively.

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13. UTANG BANK JANGKA PANJANG (lanjutan)

Pinjaman Sindikasi (lanjutan)

Grup (lanjutan)

Suku Bunga (lanjutan)

Beban bunga diakui sebagai bagian dari "Beban Keuangan" dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Jaminan

Fasilitas pinjaman tersebut di atas dijamin dengan:

- Piutang usaha dan persediaan Perusahaan dan SGI yang diikat dengan fidusia.
- Aset tanah dan bangunan atas nama Perusahaan, SGI, PT Samator dan Heyzer Harsono, yang terletak di Rungkut, Medan, Bitung, Pelintung, Cibitung, Klaten, Pekanbaru, Lampung, Palu, Bandung, Kendari, Makassar, Cikande, Bambe, Gresik, Sampit, Jember, Bogor, Rantau Prapat, Banjarbaru, Semarang, Cikupa, Samarinda, Batam, Pasuruan, Dumai, Sukabumi, Madiun, Tebing Tinggi dan Yogyakarta.
- Mesin dan peralatan milik Perusahaan yang terletak di Rungkut, Pelintung, Cibitung, Bitung dan Bandung.

Kovenan

Selama periode pinjaman, Grup wajib memelihara rasio keuangan tertentu yaitu *Net Leverage Ratio* maksimum 6:1 dan *Debt Service Cover Ratio* minimal 1,2:1.

Grup juga tidak diperkenankan untuk:

- melakukan penggabungan, pemisahan, penggabungan, konsolidasi atau restrukturisasi perusahaan, kecuali untuk setiap penggabungan, pemisahan, penggabungan, konsolidasi atau restrukturisasi perusahaan yang merupakan transaksi yang diizinkan dalam Perjanjian Pinjaman;
- melakukan perubahan secara substantial atas sifat umum kegiatan usaha Grup yang dilaksanakan oleh Grup pada tanggal penandatanganan Perjanjian Pinjaman;

13. LONG-TERM BANK LOANS (continued)

Syndicated Loan (continued)

The Group (continued)

Interest Rate (continued)

Interest expenses are presented as part of "Finance Cost" in the consolidated statement of profit or loss and other comprehensive income.

Collateral

The above loan facilities are secured by:

- *Trade receivables and inventories of the Company and SGI, which have been bound by fiduciary.*
- *Land and building under the name of the Company, SGI, PT Samator and Heyzer Harsono, located in Rungkut, Medan, Bitung, Pelintung, Cibitung, Klaten, Pekanbaru, Lampung, Palu, Bandung, Kendari, Makassar, Cikande, Bambe, Gresik, Sampit, Jember, Bogor, Rantau Prapat, Banjarbaru, Semarang, Cikupa, Samarinda, Batam, Pasuruan, Dumai, Sukabumi, Madiun, Tebing Tinggi and Yogyakarta.*
- *Machinery and equipment owned the Company located in Rungkut, Pelintung, Cibitung, Bitung and Bandung.*

Covenants

During the loan period, the Group shall maintain certain financial ratio, namely Net Leverage Ratio maximum 6:1 dan Debt Service Coverage Ratio minimum 1.2:1.

The Group is also not allowed to:

- *undertake an amalgamation, demerger, merger, consolidation or corporate restructuring, except for any amalgamation, demerger, merger, consolidation or corporate restructuring which is a permitted transaction under the Facilities Agreement;*
- *made substantial changes to the general nature of the Group's business activities carried on by the Group at the signing date of the Loan Facilities Agreement;*

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13. UTANG BANK JANGKA PANJANG (lanjutan)

Pinjaman Sindikasi (lanjutan)

Grup (lanjutan)

Kovenan (lanjutan)

- melakukan investasi atau memperoleh saham apa pun, atau efek apa pun yang diterbitkan oleh, siapa pun, atau kepentingan apa pun di dalamnya atau di modal siapa pun, atau memberikan kontribusi modal kepada siapa pun, atau membentuk siapa pun, atau melakukan investasi atau mengakuisisi suatu bisnis atau kelangsungan usaha, atau seluruh atau secara substansial seluruh aset atau bisnis seseorang, atau aset apapun yang merupakan divisi atau unit operasi bisnis seseorang, kecuali untuk investasi yang merupakan akuisisi yang diizinkan atau transaksi yang diizinkan sebagaimana diatur dalam Perjanjian Pinjaman;
- membuat atau mengizinkan untuk menerapkan bentuk jaminan apa pun atas asetnya kecuali untuk bentuk jaminan yang merupakan jaminan yang diizinkan atau transaksi yang diizinkan sebagaimana diatur dalam Perjanjian Pinjaman dan;
- baik melalui satu transaksi atau serangkaian transaksi (baik yang berkaitan atau tidak dan baik secara sukarela atau tidak sukarela) menjual, menyewakan, mengalihkan, atau dengan cara lain melepaskan aset apa pun.

Kepatuhan atas Kovenan

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, Grup telah memenuhi semua kovenan pinjaman jangka panjang tersebut di atas.

14. UTANG USAHA

Rincian utang usaha berdasarkan pemasok adalah sebagai berikut:

	2025	2024
Pihak ketiga	96.658	79.973
Pihak berelasi (Catatan 36e)	40.959	41.393
Total	137.617	121.366

13. LONG-TERM BANK LOANS (continued)

Syndicated Loan (continued)

The Group (continued)

Covenants (continued)

- invest in or acquire any share in, or any security issued by, any person, or any interest therein or in the capital of any person, or make any capital contribution to any person, or form any person, or (y) invest in or acquire any business or going concern, or the whole or substantially the whole of the assets or business of any person, or any assets that constitute a division or operating unit of the business of any person, except for an investment which is a permitted acquisition or a permitted transaction under the Facilities Agreement;
- Create or permit to subsist any security form over any of its assets, except for any security form which is permitted security or a permitted transaction; and
- by way of a single transaction or a series of transactions (whether related or not and whether voluntary or involuntary) sell, lease, transfer or otherwise dispose of any asset.

Compliance with Covenants

As of December 31, 2025 and December 31, 2024, the Group has either complied with all of the covenants of the above-mentioned long-term loan.

14. TRADE PAYABLES

The details of trade payables based on suppliers are as follows:

Third parties
Related parties (Note 36e)
Total

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14. UTANG USAHA (lanjutan)

Rincian utang usaha berdasarkan mata uang adalah sebagai berikut:

	2025	2024
Pihak ketiga:		
Rupiah	93.872	78.680
Dolar Amerika Serikat (US\$25.624 pada tahun 2025 dan (US\$42.943 pada tahun 2024)	430	694
Yen Jepang (JPY21.900.000 pada tahun 2025 dan JPY2.748.810 pada tahun 2024)	2.356	281
Dollar Singapura (SG\$26.694)	-	318
Sub-total	96.658	79.973
Pihak berelasi (Catatan 36e):		
Rupiah	40.959	41.292
Dolar Amerika Serikat (US\$6.219)	-	101
Sub-total	40.959	41.393
Total	137.617	121.366

Rincian umur utang usaha adalah sebagai berikut:

	2025	2024
Kurang dari 30 hari	77.633	84.103
31 - 60 hari	30.933	22.311
61 - 90 hari	12.570	8.541
Lebih dari 90 hari	16.481	6.411
Total	137.617	121.366

Tidak ada jaminan yang diberikan atas utang usaha.

14. TRADE PAYABLES (continued)

The details of trade payables based on currencies are as follows:

Third parties:
Rupiah
United States Dollar (US\$25,624 in 2025 and (US\$42,943 in 2024)
Japanese Yen (JPY21,900,000 in 2025 and JPY2,748,810 in 2024)
Singapore Dollar (SG\$26,694)
Sub-total
Related parties (Note 36e):
Rupiah
United States Dollar (US\$6,219)
Sub-total
Total

The aging analysis of trade payables are as follows:

Less than 30 days
31 - 60 days
61 - 90 days
Over 90 days

All trade payables are unsecured.

15. UTANG LAIN-LAIN

Akun ini terdiri dari:

	2025	2024
Pihak ketiga	68.426	72.979
Pihak berelasi (Catatan 36f)	41.258	39.216
Total	109.684	112.195

Utang lain-lain terdiri dari utang kepada pihak ketiga atau berelasi terkait kegiatan operasional Grup seperti pembelian aset tetap, jasa keamanan, jasa tenaga alih daya dan layanan jasa kebersihan.

15. OTHER PAYABLES

This account consists of:

Third parties
Related parties (Note 36f)

Other payables mainly consist of payables to third or related parties regarding operational expenses of the Group, such as purchase of fixed assets, security services, outsourcing and cleaning services.

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16. BEBAN AKRUAL

Akun ini terdiri dari:

	2025	2024
Listrik, air dan telepon	51.395	36.878
Bunga utang obligasi dan bagi hasil sukuk	14.734	17.036
Gaji dan tunjangan	13.331	9.794
Transportasi dan beban operasional lainnya	6.752	3.391
Lain-lain (dibawah Rp1.000)	200	745
Total	86.412	67.844

16. ACCRUED EXPENSES

This account consists of:

Electricity, water and telephone
Bonds payable interest and sukuk profit sharing
Salaries and wages
Transportation and other operating expenses
Others (below Rp1,000)

Total

17. JAMINAN PELANGGAN

Akun ini merupakan jaminan dari pelanggan sehubungan dengan penggunaan tabung gas oleh pelanggan sebesar Rp62.287 dan Rp69.062 masing-masing pada tanggal 31 Desember 2025 dan 31 Desember 2024.

17. CUSTOMER DEPOSITS

This account represents deposits from customers related to the use of steel cylinders amounting to Rp62,287 and Rp69,062 as of December 31, 2025 and December 31, 2024, respectively.

18. LIABILITAS SEWA

Akun ini merupakan utang sewa pembiayaan dari:

	2025	2024
Pihak ketiga:		
PT Bank CIMB Niaga Tbk	75.659	32.028
PT Mitsubishi HC Capital and Finance Indonesia	33.580	63.269
PT Dipo Star Finance	19.498	17.726
PT Indomobil Finance Indonesia	24.727	19.760
PT Hino Finance Indonesia		1.965
Kawasan Industri Terpadu Batang	3.262	3.262
Lain-lain (di bawah Rp1.000)	260	274
Sub-total	156.986	138.284
Pihak berelasi (Catatan 36g)	85.334	88.487
Total	242.320	226.771
Dikurangi bagian yang jatuh tempo dalam satu tahun	(60.038)	(54.002)
Bagian jangka panjang	182.282	172.769

18. LEASE LIABILITIES

This account represents financial leases liabilities from:

Third parties:
PT Bank CIMB Niaga Tbk
PT Mitsubishi HC Capital and Finance Indonesia
PT Dipo Star Finance
PT Indomobil Finance Indonesia
PT Hino Finance Indonesia
Kawasan Industri Terpadu Batang
Others (under Rp1,000)

Sub-total
Related parties (Note 36g)

Total

Less current maturities portion

Long-term portion

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18. LIABILITAS SEWA (lanjutan)

Perusahaan mengakui adanya liabilitas sewa pada laporan posisi keuangan atas aset hak guna yang mempunyai jangka waktu lebih dari satu tahun sebagai berikut:

	2025	2024
Pembayaran minimum sewa:		
Dalam satu tahun	71.808	64.795
Antara 1 sampai 5 tahun	196.724	182.768
Total pembayaran minimum sewa	268.532	247.563
Total biaya bunga	(26.212)	(20.792)
Nilai wajar pembayaran minimum sewa	242.320	226.771
Penyajian dalam laporan posisi keuangan :		
Jangka pendek	60.038	54.002
Jangka panjang	182.282	172.769
Total	242.320	226.771
Mutasi jumlah tercatat liabilitas sewa:		
	2025	2024
Saldo awal	226.771	225.378
Penambahan	78.048	60.112
Bunga	16.935	12.808
Pembayaran	(79.434)	(71.527)
Saldo akhir	242.320	226.771

18. LEASE LIABILITIES (continued)

The company recorded lease liabilities in the statement of financial position over it rights-of-use asset which are due in over one year as follow:

Future minimum lease payment:
Within 1 year
Between 1 and 5 years
Total future minimum lease payments
Total interest expense
Present value of minimum lease payment
Presented in the statement of financial position:
Current liabilities
Non-current liabilities
Total
Movement of lease liabilities:
Beginning balance
Addition
Interest
Payment
Ending balance

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18. LIABILITAS SEWA (lanjutan)

Grup mengadakan perjanjian aset pembiayaan untuk pembelian mesin dan peralatan, kendaraan dan tangki dengan PT Satyadhika Bakti (pihak berelasi), PT Dipo Star Finance, PT Hino Finance Indonesia, PT Mitsubishi HC Capital and Finance Indonesia, PT Indomobil Finance Indonesia dan PT Bank CIMB Niaga Tbk dengan jangka waktu 3 (tiga) sampai dengan 5 (lima) tahun. Utang ini dijamin dengan aset mesin dan peralatan, kendaraan dan tanki milik Grup yang diperoleh dari perjanjian tersebut (Catatan 10).

Grup menandatangani beberapa perjanjian sewa yang sebagian besar berkaitan dengan sewa tanah dan bangunan. Perjanjian sewa memiliki periode dari 2 (dua) sampai dengan 20 (dua puluh) tahun, tetapi dapat memiliki opsi perpanjangan. Ketentuan sewa dinegosiasikan secara individu dan mengandung syarat dan ketentuan yang berbeda.

Perusahaan dan SGI melakukan perjanjian sewa menyewa tanah dan bangunan dengan PT Samator dan Arief Harsono, pihak berelasi (Catatan 36g) dengan jangka waktu berkisar antara 5 (lima) sampai dengan 20 (dua puluh) tahun.

Pada tahun 2024, SGI menandatangani perjanjian *sale and lease back transactions* dengan PT Bank CIMB Niaga Tbk untuk kendaraan, mesin dan peralatan sebesar dan Rp200.000. Transaksi tersebut terutang sebesar Rp38.782 untuk 36-84 kali angsuran serta dibebani bunga efektif per tahun sebesar 8,5%. Transaksi ini menimbulkan laba atas transaksi jual dan sewa-balik aset hak-guna sebesar Rp352. Pada tahun 2025, transaksi tersebut terutang sebesar Rp55.506 untuk 36-84 kali angsuran serta dibebani bunga efektif per tahun sebesar 8,5%. Transaksi ini menimbulkan laba atas transaksi jual dan sewa-balik aset hak-guna sebesar Rp72 (lihat Catatan 10).

18. LEASE LIABILITIES (continued)

The Group entered into a finance lease agreement for the acquisition of machinery and equipment, vehicles and storage tank with PT Satyadhika Bakti (related party), PT Dipo Star Finance, PT Hino Finance Indonesia, PT Mitsubishi HC Capital and Finance Indonesia, PT Indomobil Finance Indonesia and PT Bank CIMB Niaga Tbk with agreement period of 3 (three) to 5 (five) years. This loan is secured with machine and equipment, vehicles and storage tanks of the Group which is obtained from this agreement (Note 10).

The Group entered into several lease agreements, mostly relating to land and building leases. The period of lease agreements range from 2 (two) to 20 (twenty) years, with extension options. Lease terms are negotiated individually and contain different terms and conditions.

The Company and SGI entered into a land and building lease agreement with PT Samator and Arief Harsono, a related party (Note 36g) with a range period of 5 (five) up to 20 (twenty) years.

In 2024, SGI entered into sale and lease back transactions with PT Bank CIMB Niaga Tbk for vehicles, machine and equipments amounting Rp200,000. This transaction consists of 36-84 installments of Rp38,782 with effective annual interest rate at 8.5%. This transaction raises gain on sale and leaseback transaction of right-of-use assets amounting to Rp352. In 2025, This transaction consists of 36-84 installments of Rp55,506 with effective annual interest rate at 8.5%. This transaction raises gain on sale and leaseback transaction of right-of-use assets amounting to Rp72 (Notes 10).

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18. LIABILITAS SEWA (lanjutan)

Mutasi beban amortisasi atas laba ditangguhkan atas transaksi jual dan sewa-balik aset sewa pembiayaan adalah sebagai berikut:

	2025	2024
Saldo awal tahun	-	995
Amortisasi atas laba ditangguhkan atas transaksi jual dan sewa-balik aset hak-guna (Catatan 33)	-	(995)
Saldo akhir	-	-

Tidak terdapat utang sewa kontijensi dalam perjanjian sewa pembiayaan. Grup mempunyai hak untuk membeli barang dan dapat memilih untuk memperbaharui perjanjian. Atas hal tersebut, Grup wajib menyatakan pilihannya paling sedikit 30 (tiga puluh) hari sebelum jangka waktu sewa pembiayaan berakhir dan jika dalam batas waktu itu tidak menentukan pilihannya, maka Grup dianggap telah memilih opsi untuk membeli barang tersebut. Tidak terdapat pembatasan-pembatasan yang ditetapkan dalam perjanjian sewa tersebut.

18. LEASE LIABILITIES (continued)

Movement of amortization expense on deferred gain on sale and leaseback transaction of assets under finance lease are as follows:

Beginning balance
Amortization expense on deferred gain on sale and leaseback transaction of right-of-use assets (Note 33)
Ending balance

There is no contingent lease payables according to the lease agreement. The Group has the right to purchase goods and to renew the agreements. For that matter, the Group shall declare its choice at least 30 (thirty) days before the term of lease expires and if within that time limit the Group does not determine, then the Group are deemed to have chosen the option to purchase goods. There is no significant restriction imposed in the lease agreement.

19. UTANG LEMBAGA KEUANGAN

Akun ini merupakan utang lembaga keuangan dari:

	2025	2024
PT Bank Central Asia Finance	1.900	4.474
PT Indomobil Finance Indonesia	2.455	686
Total	4.355	5.160
Dikurangi bagian yang jatuh tempo dalam satu tahun	(2.943)	(3.548)
Bagian jangka panjang	1.412	1.612

Mutasi jumlah tercatat utang lembaga keuangan:

	2025	2024
Saldo awal	5.160	7.682
Penambahan	4.673	836
Bunga	476	484
Pembayaran	(5.954)	(3.842)
Saldo akhir	4.355	5.160

19. FINANCIAL INSTITUTION LOANS

This account represents financial institution loans from:

PT Bank Central Asia Finance
PT Indomobil Finance Indonesia

Total

Less current maturities portion

Non-current portion

Movement of financial institution loans:

Beginning balance
Addition
Interest
Payment

Ending balance

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19. UTANG LEMBAGA KEUANGAN (lanjutan)

Grup menandatangani perjanjian pembiayaan dengan lembaga keuangan untuk pembelian kendaraan dengan PT Bank Central Asia Finance dan PT Indomobil Finance Indonesia. Pinjaman ini dibebani bunga sebesar 2,66%-7,49% per tahun. Fasilitas pinjaman ini akan jatuh tempo dalam waktu 3 sampai dengan 5 tahun dan dijamin dengan aset kendaraan tersebut (Catatan 10).

Pada tanggal 31 Desember 2025 dan 31 Desember 2024, Grup melakukan pembayaran pokok atas fasilitas pinjaman masing-masing sebesar Rp5.478 dan Rp3.358.

19. FINANCIAL INSTITUTION LOANS (continued)

The Group entered into a financing agreement with financial institutions for the acquisition of vehicles with PT Bank Central Asia Finance and PT Indomobil Finance Indonesia. These agreements bears interest rate at 2,66%-7,49% per annum. These facilities will mature within 3 to 5 years and secured with the vehicles (Note 10).

As of December 31, 2025 and December 31, 2024, the Group had paid the principal of these loan facilities amounting to Rp5,478 and Rp3,358, respectively.

20. UTANG OBLIGASI DAN SUKUK

Akun ini terdiri dari:

	2025	2024
Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 - Seri B	-	2.000
Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 - Seri C	1.000	1.000
Obligasi Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 - Seri C	78.000	78.000
Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 - Seri B	46.300	46.300
Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 - Seri C	59.000	59.000
Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 - Seri A	41.000	41.000
Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 - Seri B	29.000	29.000
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020	-	5.000
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 - Seri C	124.000	124.000
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 - Seri B	17.000	17.000
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 - Seri A	-	118.800
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 - Seri B	123.700	123.700
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 - Seri C	153.500	153.500
Sukuk Ijarah Berkelanjutan III Aneka Gas Industri Tahap I Tahun 2023 - Seri A	35.500	35.500
Sukuk Ijarah Berkelanjutan III Aneka Gas Industri Tahap I Tahun 2023 - Seri B	34.500	34.500
Sub-total	742.500	868.300
Dikurangi beban emisi yang belum diamortisasi (setelah dikurangi akumulasi amortisasi sebesar Rp5.204 pada tahun 2025 dan Rp5.159 pada tahun 2024)	(3.141)	(5.067)
Total	739.359	863.233
Dikurangi bagian yang jatuh tempo dalam satu tahun	(139.232)	(125.538)
Bagian jangka panjang	600.127	737.695

20. BONDS PAYABLE AND SUKUK

This account consists of:

Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 - Seri B	
Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 - Seri C	
Obligasi Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 - Seri C	
Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 - Seri B	
Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 - Seri C	
Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 - Seri A	
Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 - Seri B	
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020	
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 - Seri C	
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 - Seri B	
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 - Seri A	
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 - Seri B	
Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 - Seri C	
Sukuk Ijarah Berkelanjutan III Aneka Gas Industri Tahap I Tahun 2023 - Seri A	
Sukuk Ijarah Berkelanjutan III Aneka Gas Industri Tahap I Tahun 2023 - Seri B	
Sub-total	
Less unamortized issuance cost (after deduction of accumulated amortization amounting to Rp5,204 in 2025 and Rp5,159 in 2024)	
Total	
Less current maturities of long-term debts	
Long-term portion	

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20. UTANG OBLIGASI DAN SUKUK (lanjutan)

Mutasi akumulasi amortisasi atas beban emisi ditangguhkan adalah sebagai berikut:

	2025
Saldo awal tahun	5.159
Beban emisi atas Obligasi dan Sukuk Ijarah yang telah lunas	(1.881)
Pembebanan tahun berjalan (Catatan 35)	1.926
Saldo akhir tahun	5.204

Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020

Pada tanggal 14 Agustus 2020, Perusahaan menerbitkan Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 yang terdiri dari 3 seri:

- 1) Seri A dengan jumlah pokok obligasi sebesar Rp9.000 dengan tingkat bunga tetap sebesar 9,80% per tahun, jangka waktu 3 (tiga) tahun, dan jatuh tempo pada 14 Agustus 2023.
- 2) Seri B dengan jumlah pokok obligasi sebesar Rp2.000 dengan tingkat bunga tetap sebesar 10,55% per tahun, jangka waktu 5 (lima) tahun, dan jatuh tempo pada 14 Agustus 2025.
- 3) Seri C dengan Jumlah pokok obligasi sebesar Rp1.000 dengan tingkat bunga tetap sebesar 11,25% per tahun, jangka waktu 7 (tujuh) tahun, dan jatuh tempo pada 14 Agustus 2027.

Obligasi ini dijamin dengan tanah, bangunan serta sarana pelengkap lainnya yang terletak di Tugurejo, Semarang dengan SHGB No. 00298 seluas 7.942 m² dengan nilai jaminan sebesar 50% dari nilai pokok obligasi (Catatan 10).

Pada tanggal 12 Agustus 2025, Perusahaan telah melunasi Obligasi Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 Seri B.

20. BONDS PAYABLE AND SUKUK (continued)

Movement of accumulated amortization of deferred issuance cost are as follows:

	2024	
Saldo awal tahun	6.238	Beginning balance
Beban emisi atas Obligasi dan Sukuk Ijarah yang telah lunas	(4.183)	Issuance cost of fully paid Bonds and Sukuk Ijarah
Pembebanan tahun berjalan (Catatan 35)	3.104	Expensed for current year (Note 35)
Saldo akhir tahun	5.159	Ending balance

Shelf Bonds II Aneka Gas Industri Phase I 2020

On August 14, 2020, the Company issued Shelf Bonds II Aneka Gas Industri Phase I 2020 which consists of 3 Series:

- 1) Series A bond with principal value of Rp9,000, fixed interest rate of 9.80% per annum, a term of 3 (three) years, and maturity date on August 14, 2023.
- 2) Series B bond with principal value of Rp2,000, fixed interest rate of 10.55% per annum, a term of 5 (five) years and maturity date on August 14, 2025.
- 3) Series C bond with principal value of Rp1,000, fixed interest rate of 11.25% per annum, a term of 7 (seven) years and maturity date on August 14, 2027.

These bonds are secured with land, building and other supporting installations located in Tugurejo, Semarang with SHGB No. 00298 and total area of 7,942 m². Total security value is minimum 50% from of bond principal value (Note 10).

On August 12, 2025, the Company had settled the Shelf Bonds II Aneka Gas Industri Phase I 2020 Series B.

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20. UTANG OBLIGASI DAN SUKUK (lanjutan)

Obligasi Berkelanjutan II Aneka Gas Industri Tahap
III Tahun 2021

Pada tanggal 6 Juli 2021, Perusahaan menerbitkan Obligasi Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 yang terdiri dari 3 Seri:

1. Seri A dengan jumlah pokok obligasi sebesar Rp15.000, tingkat bunga tetap sebesar 7,50% per tahun, berjangka waktu 370 hari, dan jatuh tempo pada 16 Juli 2022.
2. Seri B dengan jumlah pokok obligasi sebesar Rp145.000 dengan tingkat bunga tetap sebesar 9,35% per tahun, jangka waktu 3 (tiga) tahun, dan jatuh tempo pada 6 Juli 2024.
3. Seri C dengan jumlah pokok obligasi sebesar Rp78.000, tingkat bunga tetap sebesar 10,75% per tahun, jangka waktu 7 (tujuh) tahun, dan jatuh tempo pada 6 Juli 2028.

Obligasi ini dijamin dengan tanah, bangunan serta sarana pelengkap lainnya yang terletak di Kelurahan Roomo, Kecamatan Manyar, Gresik, Jawa Timur dengan SHGB No. 296/Roomo seluas 35.570 m² dengan nilai jaminan sebesar 50% dari nilai pokok obligasi (Catatan 10).

Pada tanggal 5 Juli 2024, Perusahaan telah melunasi Obligasi Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 Seri B.

Obligasi Berkelanjutan II Aneka Gas Industri Tahap
IV Tahun 2021

Pada tanggal 20 Desember 2021, Perusahaan menerbitkan Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 yang terdiri dari 3 Seri:

20. BONDS PAYABLE AND SUKUK (continued)

Shelf Bonds II Aneka Gas Industri Phase III 2021

On July 6, 2021, the Company issued Shelf Bonds II Aneka Gas Industri Phase III 2021 which consists of 3 Series:

1. Series A bond with principal value of Rp15,000, fixed interest rate of 7.50% per annum, a term of 370 days, and maturity date on July 16, 2022.
2. Series B bond with principal value of Rp145,000, fixed interest rate of 9.35% per annum, a term of 3 (three) years, and maturity date on July 6, 2024.
3. Series C bond with principal value of Rp78,000, fixed interest rate of 10.75% per annum, a term of 7 (seven) years and maturity date on July 6, 2028.

These bonds are secured with land and building with other supporting installations located in Roomo, Manyar, Gresik, East Java with SHGB No. 296/Roomo and total area of 35,570 m². Total security value is minimum 50% from of bond principal value (Note 10).

On July 5, 2024, the Company had settled the Shelf Bonds II Aneka Gas Industri Phase III 2021 Series B.

Shelf Bonds II Aneka Gas Industri Phase IV 2021

On December 20, 2021, the Company issued Shelf Bonds II Aneka Gas Industri Phase IV 2021 which consists of 3 Series:

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20. UTANG OBLIGASI DAN SUKUK (lanjutan)

Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 (lanjutan)

1. Seri A sebesar Rp44.700 dengan jumlah pokok obligasi, tingkat bunga tetap sebesar 8,10% per tahun, jangka waktu 3 (tiga) tahun, dan jatuh tempo pada 22 Desember 2024.
2. Seri B sebesar Rp46.300 dengan jumlah pokok obligasi, tingkat bunga tetap sebesar 9,15% per tahun, jangka waktu 5 (lima) tahun, dan jatuh tempo pada 22 Desember 2026.
3. Seri C dengan jumlah pokok obligasi sebesar Rp59.000, tingkat bunga tetap sebesar 10,00% per tahun, jangka waktu 7 (tujuh) tahun, dan jatuh tempo pada 22 Desember 2028.

Obligasi ini dijamin dengan tanah, bangunan dan sarana pelengkap lainnya serta mesin dan peralatannya yang terletak di Kelurahan Nolakerto, Kecamatan Kaliwungu, Kendal, Jawa Tengah dengan SHGB No. 9/Nolakerto seluas 45.570 m² dengan nilai jaminan sebesar 50% dari nilai pokok obligasi (Catatan 10).

Seluruh obligasi perusahaan yang terbit sebelum 2023 memiliki wali amanat yaitu PT Bank Mega Tbk.

Pada tanggal 22 Desember 2024, Entitas telah melunasi Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri A.

Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023

Pada tanggal 10 Oktober 2023, Perusahaan menerbitkan Obligasi Berkelanjutan III Aneka Gas Industri Tahap I Tahun 2023 yang terdiri dari 3 seri:

1. Seri A dengan jumlah pokok obligasi sebesar Rp41.000 dengan tingkat suku bunga tetap sebesar 7,40% per tahun, jangka waktu 3 tahun dan jatuh tempo pada 10 Oktober 2026.
2. Seri B dengan jumlah pokok obligasi sebesar Rp29.000 dengan tingkat suku bunga tetap sebesar 7,90% per tahun, jangka waktu 5 tahun dan jatuh tempo pada 10 Oktober 2028.

20. BONDS PAYABLE AND SUKUK (continued)

Shelf Bonds II Aneka Gas Industri Phase IV 2021 (continued)

1. Series A bond with principal value of Rp44,700, with fixed interest rate at 8.10% per annum, have a term of 3 (three) years, and due on December 22, 2024.
2. Series B bond with principal value of Rp46,300, with fixed interest rate at 9.15% per annum, have a term of 5 (five) years, and due on December 22, 2026.
3. Series C bond with principal value of Rp59,000, with fixed interest rate at 10.00% per annum, have a term of 7 (seven) years, and due on December 22, 2028.

These bonds are secured with land, building and other supporting installations, machinery and its equipments located in Nolakerto, Kaliwungu, Kendal, Middle Java with SHGB No. 9/Nolakerto and total area of 45,570 m². Total security value is minimum 50% from of bond principal value (Note 10).

All of the Company's bonds payables issued before 2023 have a trustee which is PT Bank Mega Tbk.

On December 22, 2024, the Group had settled the Obligasi Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri A.

Shelf Bonds III Samator Indo Gas Phase I 2023

On October 10, 2023, the Company issued Shelf Bonds III Samator Indo Gas Phase I 2023 which consists of 3 Series:

1. Series A with nominal value of Rp41,000, annual fixed interest rate of 7.40% , a term of 3 years, and maturity date on October 10, 2026.
2. Series B with nominal value of Rp29,000, annual fixed interest rate of 7.90%, a term of 5 years, and maturity date on October 10, 2028.

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20. UTANG OBLIGASI DAN SUKUK (lanjutan)

Obligasi Berkelanjutan III Samator Indo Gas Tahap I Tahun 2023 (lanjutan)

Obligasi ini dijamin dengan tanah, bangunan serta sarana pelengkap lainnya serta mesin dan peralatannya yang terletak di Desa Pasirukeum, Kecamatan Cilamaya Kulon, Kabupaten Karawang, Provinsi Jawa Barat, yang tercatat atas nama Perusahaan dengan SHGB No.0001/Pasirukeum seluas 7.420 m² dan SHGB No. 0001/Muktijaya seluas 7.425 m² dengan nilai jaminan sebesar 50% dari nilai pokok obligasi (Catatan 10).

Bunga obligasi dibayarkan setiap triwulan (setiap 3 bulan) sejak tanggal emisi.

Seluruh obligasi perusahaan yang terbit di 2023 memiliki wali amanat yaitu PT Bank KB Bukopin Tbk.

Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020

Pada tanggal 14 Agustus 2020, Perusahaan menerbitkan Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020 dengan pokok sebesar Rp5.000, cicilan Imbalan Ijarah per tahun sebesar Rp527,5 per tahun atau Rp105,5 untuk setiap kelipatan Rp1.000 jumlah Sisa Imbalan Ijarah, jangka waktu selama 5 (lima) tahun dan akan jatuh tempo pada 14 Agustus 2025.

Sukuk Ijarah ini juga dijamin dengan tanah, bangunan, sarana pelengkap lainnya yang terletak di Tugurejo, Semarang dengan SHGB No. 00298 seluas 7.942 m² serta dijamin dengan jaminan yang sama untuk Obligasi Berkelanjutan II Aneka Gas Industri Tahap I dengan nilai jaminan sebesar 50% dari nilai pokok sukuk ijarah (Catatan 10).

Pada tanggal 12 Agustus 2025, Perusahaan telah melunasi Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap I Tahun 2020.

20. BONDS PAYABLE AND SUKUK (continued)

Shelf Bonds III Samator Indo Gas Phase I 2023 (continued)

These bonds are secured with land, building and other supporting installations, machinery and its equipments located in Pasirukeum village, Cilamaya sub-district, Karawang Regency, West Java Province registered in the name of the company with SHGB No. 0001/Pasirukeum and total area of 7,420 m² and SHGB No.0001/Muktijaya with total area of 7,425 m². Total security value is minimum 50% from of bond principal value (Note 10).

Bonds interest is paid quarterly (every 3 months) from issuance date.

All of the Company's bonds payables issued in 2023 have a trustee which is PT Bank KB Bukopin Tbk.

Shelf Sukuk Ijarah II Aneka Gas Industri Phase I 2020

On August 14, 2020, the Company issued Shelf Sukuk Ijarah II Aneka Gas Industri Phase I 2020 with nominal value of Rp5,000 and Annual Fixed Ijarah Return amounting to Rp527.5 or Rp105.5 for every Rp1,000 of Ijarah Nominal value. This Sukuk has a term of 5 (five) years, and will mature on August 14, 2025.

This Sukuk Ijarah are secured with land, building and other supporting installation, located in Tugurejo, Semarang, with SHGB No. 00298 with totl area of 7,942 m² and secured with the same collateral as Shelf Bonds II Aneka Gas Industri Phase I. Total security value is minimum 50% from of bond principal value (Note 10).

On August 12, 2025, the Company had settled the Shelf Sukuk Ijarah II Aneka Gas Industri Phase I 2020.

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20. UTANG OBLIGASI DAN SUKUK (lanjutan)

Sukuk Ijarah Berkelanjutan II Aneka Gas Industri
Tahap III Tahun 2021

Pada tanggal 6 Juli 2021, Perusahaan menerbitkan Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 yang terdiri dari 3 seri:

1. Seri A dengan pokok sebesar Rp15.000, Cicilan Imbalan Ijarah sebesar Rp1.125 per tahun atau Rp75 untuk setiap kelipatan Rp1.000 jumlah Sisa Imbalan Ijarah Seri A, jangka waktu selama 370 hari, dan akan jatuh tempo pada 16 Juli 2022.
2. Seri B dengan pokok sebesar Rp105.000, Cicilan Imbalan Ijarah sebesar Rp9.817,5 per tahun atau Rp93,5 untuk setiap kelipatan Rp1.000 jumlah Sisa Imbalan Ijarah Seri B, jangka waktu 3 (tiga) tahun, dan akan jatuh tempo pada 6 Juli 2024.
3. Seri C dengan pokok sebesar Rp124.000, Cicilan Imbalan Ijarah sebesar Rp13.330 per tahun atau Rp107,5 untuk setiap kelipatan Rp1.000 jumlah Sisa Imbalan Ijarah Seri C, jangka waktu 7 (tujuh) tahun, dan akan jatuh tempo pada 6 Juli 2028.

Sukuk Ijarah ini dijamin dengan:

- Tanah, bangunan, sarana pelengkap lainnya yang terletak di Desa Sungai Merdeka, Kecamatan Samboja, Kabupaten Kutai Kartanegara, Kalimantan Timur dengan SHGB No.1445/Sei Merdeka seluas 14.855 m² milik Arief Harsono, dan
- Mesin dan peralatan lainnya milik SGI yang terletak di atas lokasi tersebut.

Nilai jaminan adalah sebesar 50% dari nilai pokok sukuk ijarah (Catatan 10).

Pada tanggal 5 Juli 2024, Perusahaan telah melunasi Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap III Tahun 2021 Seri B.

20. BONDS PAYABLE AND SUKUK (continued)

Shelf Sukuk Ijarah II Aneka Gas Industri Phase III
2021

On July 6, 2021, the Company issued Shelf Sukuk Ijarah II Aneka Gas Industri Phase III 2021 which consist of 3 series:

1. Series A Ijarah with nominal value of Rp15,000, Annual Fixed Ijarah Return of Rp1,125 or Rp75 for every Rp1,000 of nominal value, a term of 370 days, and maturity date on July 16, 2022.
2. Series B Ijarah with nominal value of Rp105,000, Annual Fixed Ijarah Return of Rp9,817.5 or Rp93.5 for every Rp1,000 of nominal value, a term of 3 (three) years, and maturity date on July 6, 2024.
3. Series C Ijarah with nominal value of Rp124,000, Annual Fixed Ijarah Return of Rp13,330 per annum or Rp107.5 for every Rp1,000 of nominal value, a term of 7 (seven) years, and maturity date on July 6, 2028.

These Sukuk Ijarah are secured with:

- Land, building and other supporting installation, located in Sungai Merdeka, Samboja, Kutai Kartanegara, East Kalimantan, with SHGB No. 1445/Sei Merdeka of 14,855 m² owned by Arief Harsono, and
- Machinery and equipment therein owned by SGI.

Total security value is minimum 50% from of bond principal value (Note 10).

On July 5, 2024, the Company had settled the Shelf Sukuk Ijarah II Aneka Gas Industri Phase III 2021 Series B.

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20. UTANG OBLIGASI DAN SUKUK (lanjutan)

Sukuk Ijarah Berkelanjutan II Aneka Gas Industri
Tahap IV Tahun 2021

Pada tanggal 22 Desember 2021, Perusahaan menerbitkan Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 yang terdiri dari 2 seri:

1. Seri A dengan pokok sebesar Rp133.000, Cicilan Imbalan Ijarah sebesar Rp10.773 per tahun atau Rp81 untuk setiap kelipatan Rp1.000 jumlah Sisa Imbalan Ijarah, jangka waktu selama 3 (tiga) tahun, dan akan jatuh tempo pada 22 Desember 2024.
2. Seri B dengan pokok sebesar Rp17.000, Cicilan Imbalan Ijarah sebesar Rp1.555 per tahun atau Rp91,5 untuk setiap kelipatan Rp1.000 dari jumlah Sisa Imbalan Ijarah, jangka waktu 5 (lima) tahun, dan akan jatuh tempo pada 22 Desember 2026.

Pada tanggal 22 Desember 2024, Perusahaan telah melunasi Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap IV Tahun 2021 Seri A.

Sukuk Ijarah Berkelanjutan II Aneka Gas Industri
Tahap V Tahun 2022

Pada tanggal 5 April 2022, Perusahaan menerbitkan Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 yang terdiri dari 3 seri:

1. Seri A dengan pokok sebesar Rp118.800, Cicilan Imbalan Ijarah sebesar Rp9.207 per tahun atau Rp77,5 untuk setiap kelipatan Rp1.000 dari jumlah Sisa Imbalan Ijarah, jangka waktu selama 3 (tiga) tahun, dan akan jatuh tempo pada 5 April 2025.
2. Seri B dengan pokok sebesar Rp123.700, Cicilan Imbalan Ijarah sebesar Rp11.009,3 per tahun atau Rp89 untuk setiap kelipatan Rp1.000 dari jumlah Sisa Imbalan Ijarah, jangka waktu 5 (lima) tahun, dan akan jatuh tempo pada 5 April 2027.
3. Seri C dengan pokok sebesar Rp153.500, Cicilan Imbalan Ijarah sebesar Rp14.966,25 per tahun atau Rp97,5 untuk setiap kelipatan Rp1.000 dari jumlah Sisa Imbalan Ijarah, jangka waktu 7 (tujuh) tahun, dan akan jatuh tempo pada 5 April 2029.

20. BONDS PAYABLE AND SUKUK (continued)

Shelf Sukuk Ijarah II Aneka Gas Industri Phase IV
2021

On December 22, 2021, the Company issued Shelf Sukuk Ijarah II Aneka Gas Industri Phase IV 2021 which consist of 2 series:

1. Series A with nominal value of Rp133,000, Annual Fixed Ijarah Return of Rp10,773 per annum or Rp81 for every Rp1,000 of nominal value, a term of 3 (three) years, and maturity date on December 22, 2024.
2. Series B with nominal value of Rp17,000, Annual Fixed Ijarah Return of Rp1,555 per annum or Rp91.5 for every Rp1,000 of nominal value Series B, a term of 5 (five) years, and maturity date on December 22, 2026.

On December 22, 2024, the Company had settled the Shelf Sukuk Ijarah II Aneka Gas Industri Phase IV 2021 Series A.

Shelf Sukuk Ijarah II Aneka Gas Industri Phase V
2022

On April 5, 2022, the Company issued Shelf Sukuk Ijarah II Aneka Gas Industri Phase V 2022 which consist of 3 series:

1. Series A with nominal value of Rp118,800, Annual Fixed Ijarah Return of Rp9,207 or Rp77.5 for every Rp1,000 of nominal value, a term of 3 (three) years, and maturity date on April 5, 2025.
2. Series B with nominal value of Rp123,700, Annual Fixed Ijarah Return of Rp11,009.3 per annum or Rp89 for every Rp1,000 of nominal value Series B, a term of 5 (five) years, and maturity date on April 5, 2027.
3. Series C with nominal value of Rp153,500, Annual Fixed Ijarah Return of Rp14,966.25 per annum or Rp97,5 for every Rp1,000 of nominal value, a term of 7 (seven) years, and maturity date on April 5, 2029.

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20. UTANG OBLIGASI DAN SUKUK (lanjutan)

Sukuk Ijarah Berkelanjutan II Aneka Gas Industri
Tahap V Tahun 2022 (lanjutan)

Seluruh Sukuk Ijarah Perusahaan yang terbit sebelum 2023 memiliki wali amanat yaitu PT Bank Mega Tbk. Pada tanggal 27 Maret 2025, Perusahaan telah melunasi Sukuk Ijarah Berkelanjutan II Aneka Gas Industri Tahap V Tahun 2022 Seri A.

Sukuk Ijarah Berkelanjutan III Samator Indo Gas
Tahap I Tahun 2023

Pada tanggal 10 Oktober 2023, Perusahaan menerbitkan Sukuk Ijarah Berkelanjutan III Aneka Gas Industri Tahap I Tahun 2023 yang terdiri dari 2 seri:

1. Seri A dengan pokok sebesar Rp35.500, Cicilan Imbalan Ijarah sebesar Rp74 untuk setiap kelipatan Rp1.000 per tahun dari jumlah Sisa Imbalan Ijarah, jangka waktu 3 tahun dan jatuh tempo tanggal 10 Oktober 2026.
2. Seri B dengan pokok sebesar Rp34.500 dengan Cicilan Imbalan Ijarah sebesar Rp79 untuk setiap kelipatan Rp1.000 per tahun dari jumlah Sisa Imbalan Ijarah, jangka waktu 5 tahun dan jatuh tempo tanggal 10 Oktober 2028.

Berdasarkan hasil pemantauan dari PT Fitch Ratings Indonesia atas Obligasi Berkelanjutan III dan Sukuk Ijarah Berkelanjutan III Samator Indo Gas melalui surat No. 185/DIR/RATLTR/IX/2024 tanggal 26 September 2024, Obligasi dan Sukuk tersebut telah mendapat A (idn).

Berdasarkan hasil pemantauan dari PT Fitch Ratings Indonesia atas Obligasi Berkelanjutan III dan Sukuk Ijarah Berkelanjutan III Samator Indo Gas melalui surat No. 170/DIR/RATLTR/IX/2025 tanggal 12 September 2025, Obligasi dan Sukuk tersebut telah mendapat A (idn).

Perusahaan dapat melakukan pembelian kembali Obligasi atau Sukuk setelah satu tahun dari tanggal penjatahan.

Seluruh Sukuk Ijarah Perusahaan yang terbit di 2023 memiliki wali amanat yaitu PT Bank KB Bukopin Tbk.

20. BONDS PAYABLE AND SUKUK (continued)

Shelf Sukuk Ijarah II Aneka Gas Industri Phase V
2022 (continued)

All of the Company's Sukuk Ijarah issued before 2023 have a trustee which is PT Bank Mega Tbk. On March 27, 2025, the Company had settled the Shelf Sukuk Ijarah II Aneka Gas Industri Phase V 2022 Series A.

Shelf Sukuk Ijarah III Samator Indo Gas Phase I
2023

On October 10, 2023, the Company issued the Shelf Sukuk Ijarah III Samator Indo Gas Phase I 2023 which consist of 2 series:

1. Series A with nominal value of Rp35,500 with Annual Fixed Ijarah Return of Rp74 for every Rp1,000 of nominal value, a term of 3 years, and maturity date on October 10, 2026.
2. Series B with nominal value of Rp34,500, Annual Fixed Ijarah Return of Rp79 for every Rp1,000 of nominal value, a term of 5 years, and maturity date on October 10, 2028.

Based on the monitoring result of Bonds by PT Fitch Ratings Indonesia for Obligasi Berkelanjutan III dan Sukuk Ijarah Berkelanjutan III Samator Indo Gas No. 185/DIR/RATLTR/IX/2024 on September 26, 2024, the bonds was rated as A (idn).

Based on the monitoring result of Bonds by PT Fitch Ratings Indonesia for Obligasi Berkelanjutan III dan Sukuk Ijarah Berkelanjutan III Samator Indo Gas No. 170/DIR/RATLTR/IX/2025 on September 12, 2025, the bonds was rated as A (idn).

The Company is able to buy back Bonds or Sukuk, one year after the allotment date.

All of the Company's Sukuk Ijarah issued before 2023 have a trustee which is PT Bank KB Bukopin Tbk.

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21. LIABILITAS IMBALAN KERJA

Perusahaan dan beberapa entitas anak tertentu menyelenggarakan dana pensiun manfaat pasti untuk seluruh karyawan tetap. Manfaat dana pensiun tersebut telah disesuaikan dengan manfaat minimal sesuai Perjanjian Kerja Bersama Undang-Undang No. 6/2023 Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang ("UU Cipta Kerja", (UUCK)). Tambahan manfaat pasti di luar dari Undang-Undang tidak didanai. Umur normal pensiun adalah 55 tahun.

Liabilitas berdasarkan UU Cipta Kerja telah dihitung dengan membandingkan manfaat yang akan diterima oleh karyawan pada usia pensiun normal dari Dana Pensiun dengan manfaat yang diperoleh sesuai dengan UU Cipta Kerja setelah dikurangi akumulasi kontribusi dari pemberi kerja dan hasil investasi terkait. Jika manfaat dana yang didanai pemberi kerja lebih kecil dari manfaat sesuai UU Cipta Kerja, Grup akan menyediakan kekurangannya.

Grup belum menetapkan pendanaan untuk kedua program tersebut.

Liabilitas imbalan kerja pada tanggal 31 Desember 2025 dan 2024 yang diakui dalam laporan posisi keuangan konsolidasian ditentukan melalui perhitungan aktuaria independen Kantor Konsultan Aktuaria Nurichwan berdasarkan laporannya yang tanggal 13 Maret 2026 untuk tanggal 31 Desember 2025 dan 6 Maret 2025 untuk tanggal 31 Desember 2024.

Program pensiun imbalan pasti memberikan eksposur Grup terhadap risiko aktuarial seperti risiko tingkat suku bunga dan risiko gaji.

Risiko Tingkat Bunga

Penurunan suku bunga obligasi akan meningkatkan liabilitas program, namun sebagian akan di-offset (saling hapus) oleh peningkatan imbal hasil atas investasi instrumen utang.

Risiko Gaji

Nilai kini liabilitas imbalan pasti dihitung dengan mengacu pada gaji masa depan peserta program. Dengan demikian, kenaikan gaji peserta program akan meningkatkan liabilitas program.

21. EMPLOYEE BENEFITS LIABILITY

The Company and its selected subsidiaries have a defined benefit pension plan, covering permanent employees. The benefits under such pension plan have been adjusted to cover minimum benefits under Collective Labor Agreement and Law No. 6/2023 on the Enaction of Government Regulation in Lieu of Act no 2 of 2022 On Job Creation into Act (the "Cipta Kerja Law", (UUCK)). The additional benefits under the Law are unfunded. The normal retirement age is 55 years.

The obligation under the Cipta Kerja Law 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 the Cipta Kerja Law after deducting the accumulated employer contributions and the related investment results. If the employer-funded portion of the Pension Plan benefit is less than the benefit as required by the Cipta Kerja Law, the Group will provide for such shortage.

The Group have not yet set up a specific fund for the program.

The employee benefits liability as of December 31, 2025 and 2024 recognized in the consolidated statement of financial position were determined through actuarial valuations performed by an independent actuary Kantor Konsultan Aktuaria Nurichwan based on its reports dated March 13, 2026 for December 31, 2025 and March 6, 2025 for December 31, 2024.

The defined benefit pension plan typically expose the Group to actuarial risks such as, interest rate risk and salary risk.

Interest Risk

A decrease in the bond interest rate will increase the plan liability, however this will be partially offset by an increase in the return on the plan's debt investments.

Salary Risk

The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

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21. LIABILITAS IMBALAN KERJA (lanjutan)

Asumsi aktuarial yang digunakan dalam menentukan beban dan liabilitas imbalan kerja pada tanggal 31 Desember 2025 dan 31 Desember 2024 adalah sebagai berikut:

	2025
Usia pensiun	55 tahun/year
Tingkat kenaikan gaji	7% per tahun/ <i>per annum</i>
Tingkat diskonto	6,55% - 7,12%
Tingkat mortalitas	TMI-IV
Tingkat cacat	5% dari tingkat mortalita/ <i>of mortality rate</i>
Tingkat pengunduran diri	5% per tahun pada usia 39 tahun dan menurun secara garis lurus sampai dengan 0% pada usia 55 tahun/ <i>5% per annum at age 39 and decreasing linearly to 0% at age 55 years</i>

- a. Beban imbalan kerja yang diakui di laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

	2025
Biaya jasa kini	4.933
Biaya bunga	3.697
Total	8.630

- b. Liabilitas imbalan kerja di laporan posisi keuangan konsolidasian adalah sebagai berikut:

	2025
Nilai kini liabilitas imbalan pasti	57.694

- c. Mutasi liabilitas imbalan kerja adalah sebagai berikut:

	2025
Saldo awal tahun	52.065
Penambahan tahun berjalan	8.630
Penghasilan komprehensif lain	5.609
Pembayaran manfaat	(8.610)
Saldo akhir tahun	57.694

21. EMPLOYEE BENEFITS LIABILITY (continued)

The actuarial assumptions used in measuring employee benefit expense and liabilities as of December 31, 2025 and December 31, 2024 are as follows:

	2024	
55 tahun/year		Retirement age
7% per tahun/ <i>per annum</i>		Salary increment rate
7,10% - 7,12%		Discount rate
TMI-IV		Mortality rate
5% dari tingkat mortalita/ <i>of mortality rate</i>		Disability rate
5% per tahun pada usia 39 tahun dan menurun secara garis lurus sampai dengan 0% pada usia 55 tahun/ <i>5% per annum at age 39 and decreasing linearly to 0% at age 55 years</i>		Resignation rate

- a. Amounts recognized as expense in the consolidated statement of profit or loss and other comprehensive income in respect of these employee benefits are as follows:

	2024	
3.398		Current service cost
3.497		Interest cost
6.895		Total

- b. The estimated benefits liabilities in the consolidated statements of financial position are as follows:

	2024	
52.065		Present value of defined benefit obligation

- c. Movement of employee benefits liabilities are as follows:

	2024	
51.236		Balance at the beginning of the year
6.895		Addition for the year
5.822		Other comprehensive income
(11.888)		Benefit payments
52.065		Balance at end of the year

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21. LIABILITAS IMBALAN KERJA (lanjutan)

Analisa sensitivitas terhadap asumsi utama adalah sebagai berikut:

Perubahan Asumsi Utama Tahunan	Kenaikan/(Penurunan)/ Increase/(Decrease)
31 Desember 2025	
Tingkat diskonto	10/(10) basis poin/basis points
Tingkat kenaikan gaji	10/(10) basis poin/basis points
31 Desember 2024	
Tingkat diskonto	10/(10) basis poin/basis points
Tingkat kenaikan gaji	10/(10) basis poin/basis points

Analisis sensitivitas di atas telah ditentukan berdasarkan suatu metode yang mengekstrapolasi dampak pada kewajiban imbalan pasti sebagai akibat dari perubahan yang wajar atas asumsi utama yang terjadi pada akhir periode pelaporan. Analisis sensitivitas didasarkan pada perubahan asumsi yang signifikan, dengan menjaga agar semua asumsi lainnya tetap konstan. Analisis sensitivitas mungkin tidak mewakili perubahan aktual dalam kewajiban imbalan pasti karena kecil kemungkinannya bahwa perubahan asumsi akan terjadi secara terpisah satu sama lain.

Pembayaran kontribusi yang diharapkan dari kewajiban imbalan kerja pada tahun mendatang adalah sebagai berikut:

	2025	2024
Dalam 12 bulan mendatang	6.520	4.183
Antara 1 dan 2 tahun	4.551	5.862
Antara 2 dan 5 tahun	15.446	16.842
Lebih dari 5 tahun	682.294	684.615
Total	708.811	711.502

Durasi rata-rata dari kewajiban imbalan kerja pada tanggal 31 Desember 2025 adalah 17,73 tahun (2024: 18,07 tahun).

21. EMPLOYEE BENEFITS LIABILITY (continued)

The sensitivity analysis to key assumptions are as follows:

(Penurunan)/Kenaikan Liabilitas Imbalan Kerja Neto/(Decrease)/ Increase in the Net Employee Benefits Liability	Annual Changes of Key Assumptions
December 31, 2025	
(4.508)/5.194	Discount rate
5.121/(4.530)	Salary increase rate
December 31, 2024	
(3.837)/4.400	Discount rate
4.361/(3.874)	Salary increase rate

The sensitivity analyses above have been determined based on a method that extrapolates the impact on the defined benefit obligation as a result of reasonable changes in key assumptions occurring at the end of the reporting period. The sensitivity analyses are based on a change in a significant assumption, keeping all other assumptions constant. The sensitivity analyses may not be representative of an actual change in the defined benefit obligation as it is unlikely that changes in assumptions would occur in isolation from one another.

The following payments are expected contributions to the benefit obligation in future years:

Within the next 12 month
Between 1 and 2 years
Between 2 and 5 years
Over 5 years

Total

The average duration of the benefit obligation as of December 31, 2025 was 17.73 years (2024: 18.07 years).

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22. MODAL SAHAM

Rincian pemegang saham Perusahaan dan persentase kepemilikannya pada tanggal 31 Desember 2025 adalah sebagai berikut:

Pemegang Saham	Jumlah Modal Ditempatkan Dan Disetor Penuh/ Number of Shares Issued and Fully Paid	Persentase Kepemilikan/ Percentage of Ownership	Jumlah/ Amount	Shareholders
PT Samator	1.080.693.020	35,24%	540.346	PT Samator
Matrix Company	988.405.380	32,23%	494.203	Matrix Company
PT Aneka Mega Energi	459.999.000	15,00%	229.999	PT Aneka Mega Energi
PT Saratoga Investama Sedaya	306.666.000	10,00%	153.333	PT Saratoga Investama Sedaya
Sigit Purwanto	350.900	0,01%	176	Sigit Purwanto
Ferryawan Utomo	211.400	0,01%	106	Ferryawan Utomo
Nini Liemijanto	152.000	0,01%	76	Nini Liemijanto
Noni Muliati	98.200	0,00%	49	Noni Muliati
Budi Susanto	84.600	0,00%	42	Budi Susanto
Masyarakat	229.999.500	7,50%	115.000	Public
Total	3.066.660.000	100%	1.533.330	Total

The Company's shareholders and their percentage of ownership as of December 31, 2025 are as follows:

Rincian pemegang saham Perusahaan dan persentase kepemilikannya pada tanggal 31 Desember 2024 adalah sebagai berikut:

Pemegang Saham	Jumlah Modal Ditempatkan Dan Disetor Penuh/ Number of Shares Issued and Fully Paid	Persentase Kepemilikan/ Percentage of Ownership	Jumlah/ Amount	Shareholders
PT Samator	1.080.693.020	35,24%	540.346	PT Samator
Matrix Company	998.181.820	32,55%	499.091	Matrix Company
PT Aneka Mega Energi	459.999.000	15,00%	229.999	PT Aneka Mega Energi
PT Saratoga Investama Sedaya	306.666.000	10,00%	153.333	PT Saratoga Investama Sedaya
Nini Liemijanto	25.200	0,00%	13	Nini Liemijanto
Octavianus Santoso Rastanto	9.700	0,00%	5	Octavianus Santoso Rastanto
Masyarakat	221.085.260	7,21%	110.543	Public
Total	3.066.660.000	100%	1.533.330	Total

The Company's shareholders and their percentage of ownership as of December 31, 2024 are as follows:

23. DIVIDEN KAS

Pada Rapat Umum Pemegang Saham tahunan tanggal 24 Juni 2024, telah disetujui untuk membayarkan dividen tunai atas laba bersih tahun buku 2023 sebesar Rp33.120 (Rp10,8 per saham) yang pembayarannya dilakukan pada tanggal 25 Juli 2024 (Catatan 26).

Pada Rapat Umum Pemegang Saham tahunan tanggal 13 Juni 2025, telah disetujui untuk membayarkan dividen tunai atas laba bersih tahun buku 2024 sebesar Rp26.252 (Rp8,6 per saham) yang pembayarannya dilakukan pada tanggal 16 Juli 2025 (Catatan 26).

23. CASH DIVIDENDS

At the Annual General Meeting of Shareholders dated June 24, 2024, it was unanimously agreed to declare cash dividends from the 2023 net income amounting to Rp33,120 (Rp10.8 per share) which was paid on July 25, 2024, respectively (Note 26).

At the Annual General Meeting of Shareholders dated June 13, 2025, it was unanimously agreed to declare cash dividends from the 2024 net income amounting to Rp26,252 (Rp8.6 per share) which was paid on July 16, 2025, respectively (Note 26).

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24. TAMBAHAN MODAL DISETOR

Rincian akun pada tanggal 31 Desember 2025 dan 31 Desember 2024 adalah sebagai berikut:

	Jumlah/ Amount
Tambahan modal disetor	3.381
Selisih nilai transaksi ekuitas dengan pihak nonpengendali	(80.940)
Penerbitan saham melalui penawaran umum perdana kepada masyarakat	459.996
Biaya emisi efek	(32.000)
Selisih antara harga pengalihan dengan harga perolehan <i>buy back</i> :	
2022	2.236
2023	17.348
Total	370.021

Pada tanggal 17 Desember 2018, Perusahaan melakukan akuisisi 24,9% kepemilikan saham SGI dari PT Samator dengan harga pengalihan sebesar Rp328.680. Selisih harga pengalihan dengan nilai buku aset neto SGI sebesar Rp80.940 dicatat oleh Perusahaan dan disajikan sebagai "Tambahan Modal Disetor" karena merupakan transaksi antar entitas yang berada di bawah pengendalian bersama.

24. ADDITIONAL PAID-IN CAPITAL

The detail of December 31, 2025 and December 31, 2024 are as follow:

Jumlah/ Amount	
3.381	<i>Additional paid-in capital</i>
(80.940)	<i>Difference in value of equity transactions with non-controlling interest</i>
459.996	<i>Issuance of shares through initial public offering</i>
(32.000)	<i>Share issuance costs</i>
	<i>Difference between transfer price and buy back acquisition price :</i>
2.236	2022
17.348	2023
370.021	Total

On December 17, 2018, the Company had acquired 24.9% share ownership in SGI from PT Samator. The transfer price amounting to Rp328,680. The difference between the cash consideration and the book value of the net assets of SGI amounting to Rp80,940 was recognized by the Company as "Additional Paid-In Capital" since this is a transaction among entities under common control.

25. SELISIH KURS DARI TAMBAHAN MODAL DISETOR

Selisih kurs dari tambahan modal disetor merupakan selisih antara nilai tukar Rupiah dan Dolar Amerika Serikat yang tertera pada Anggaran Dasar Perusahaan dan nilai tukar yang terjadi pada saat modal disetor. Rincian selisih kurs dari tambahan modal disetor pada tanggal 31 Desember 2025 dan 31 Desember 2024 adalah sebagai berikut:

	Nilai per Lembar Saham (Setara Dengan)/ Par value per Share (Equivalent As)	Jumlah Modal Disetor Penuh (Lembar)/ Number of Shares Fully Paid (Share)	Jumlah/ Amount
Nilai setoran modal	2.408	12.500	30.100
Nilai nominal saham	(1.000)	(12.500)	(12.500)
Selisih kurs dari tambahan modal disetor	1.408	-	17.600

25. DIFFERENCES IN FOREIGN EXCHANGE FROM ADDITIONAL PAID-IN CAPITAL

Differences in foreign exchange from additional paid-in capital is differences exchange between Rupiah and United States Dollar which is stated on Article of Association of the Company and value capital. The details of differences in foreign exchange from additional paid-in capital as of December 31, 2025 and December 31, 2024 are as follows:

*Capital value contribution
Par value of share

Differences in foreign
exchange from additional
paid-in capital*

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26. SALDO LABA

a. Dicadangkan

	2025
Saldo awal	40.000
Pembentukan dana cadangan	5.000
Total	45.000

Dalam rangka memenuhi Undang-Undang Perseroan Terbatas No. 40 tahun 2007, yang mengharuskan Perusahaan secara bertahap mencadangkan sekurang-kurangnya 20% dari modal ditempatkan dan disetor penuh sebagai cadangan dana umum, para pemegang saham menyetujui pencadangan sebagian dari saldo laba Entitas.

Berdasarkan Rapat Umum Pemegang Saham Tahunan (RUPST) tanggal 13 Juni 2025 yang telah diaktakan dengan Akta Notaris Ira Sudjono S.H., M.Hum., M.Kn., M.M., M.SI., No. 28, Entitas memutuskan untuk menyisihkan Rp5.000 dari laba tahun 2024 sebagai cadangan sesuai dengan Undang-Undang Perseroan Terbatas.

Berdasarkan Rapat Umum Pemegang Saham Tahunan (RUPST) tanggal 24 Juni 2024 yang telah diaktakan dengan Akta Notaris Ira Sudjono S.H., M.Hum., M.Kn., M.M., M.SI., No. 159, Entitas memutuskan untuk menyisihkan Rp5.000 dari laba tahun 2023 sebagai cadangan sesuai dengan Undang-Undang Perseroan Terbatas.

b. Belum dicadangkan

	2025
Saldo awal	838.789
Pembentukan dana cadangan	(5.000)
Laba penghasilan	
komprehensif tahun berjalan	58.379
Dividen kas (Catatan 23)	(26.252)
Saldo Akhir	865.916

26. RETAINED EARNINGS

a. Appropriated

	2024	
Saldo awal	35.000	Beginning balance
Pembentukan dana cadangan	5.000	Appropriation of reserve
Total	40.000	Ending balance

In compliance with Corporate Law No. 40 year 2007, which requires the Company to set aside, on a gradual basis, an amount equivalent to at least 20% of their issued and fully paid capital stock as appropriation reserve, the shareholders had approved the partial appropriation of the Entity's retained earnings as appropriation reserve.

Based on Annual General Shareholder Meeting dated June 13, 2025 as stated in Notarial Deed of Ira Sudjono S.H., M.Hum., M.Kn., M.M., M.SI., No. 28, the Entity decided to set aside Rp5,000 of income for the year 2024 as an appropriation reserve in accordance with the Corporate Law.

Based on Annual General Shareholder Meeting dated June 24, 2024 as stated in Notarial Deed of Ira Sudjono S.H., M.Hum., M.Kn., M.M., M.SI., No. 159, the Entity decided to set aside Rp5,000 of income for the year 2023 as an appropriation reserve in accordance with the Corporate Law.

b. Unappropriated

	2024	
Saldo awal	771.962	Beginning balance
Pembentukan dana cadangan	(5.000)	Appropriation of reserve
Laba penghasilan		Comprehensive income for
komprehensif tahun berjalan	104.947	the year
Dividen kas (Catatan 23)	(33.120)	Cash dividends (Note 23)
Saldo Akhir	838.789	Ending balance

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27. PENGHASILAN KOMPREHENSIF LAIN

Rincian penghasilan komprehensif lain pada laporan posisi keuangan konsolidasian adalah sebagai berikut:

	2025
Saldo awal	894.329
Mutasi tahun berjalan:	
Pengukuran kembali liabilitas imbalan kerja	(5.832)
Pajak penghasilan terkait	1.283
Surplus revaluasi	34.318
Penyesuaian surplus revaluasi	-
Saldo akhir	924.098

27. OTHER COMPREHENSIVE INCOME

The details of other comprehensive income in the consolidated statement of financial position are as follows:

	2024	
	912.132	Beginning balance
		Movement for the year:
	(5.694)	Re-measurement of employee benefits liability
	1.253	Related income tax
	(13.362)	Surplus revaluation
		Adjustment on revaluation surplus
Ending balance	894.329	

28. KEPENTINGAN NONPENGENDALI

Akun kepentingan nonpengendali terdiri dari:

	2025
PT Samator Gas Industri	31.911
PT Ruci Gas	38.825
PT Krakatau Samator	20.518
Total	91.254

28. NON-CONTROLLING INTERESTS

Non-controlling interests account consists of:

	2024	
	33.375	PT Samator Gas Industri
	34.888	PT Ruci Gas
	21.218	PT Krakatau Samator
Total	89.481	Total

Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada kepentingan nonpengendali:

Total comprehensive income for the year attributable to non-controlling interests:

	2025
PT Samator Gas Industri	3.365
PT Ruci Gas	2.195
PT Krakatau Samator	(769)
Total	4.791

	2024	
	4.286	PT Samator Gas Industri
	2.148	PT Ruci Gas
	(1.281)	PT Krakatau Samator
Total	5.153	Total

29. PENDAPATAN DARI KONTRAK DENGAN PELANGGAN

Rincian penjualan neto adalah sebagai berikut:

	2025
Produk gas	2.804.439
Jasa dan peralatan	204.364
Total	3.008.803

29. REVENUE FROM CONTRACT WITH CUSTOMER

The details of net sales are as follows:

	2024	
	2.688.151	Gas product
	219.524	Equipment and service
Total	2.907.675	Total

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29. PENDAPATAN DARI KONTRAK DENGAN PELANGGAN (lanjutan)

Rincian penjualan berdasarkan pelanggan adalah sebagai berikut:

	2025
Pihak ketiga	2.859.129
Pihak berelasi (Catatan 36h)	149.674
Total	3.008.803

Tidak terdapat penjualan yang melebihi 10% dari jumlah penjualan neto untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 31 Desember 2024. Seluruh penjualan merupakan penjualan lokal, sehingga Grup tidak melaporkan informasi segmen geografis secara terpisah.

Persentase penjualan produk gas adalah masing-masing sebesar 93% dan 92% dari penjualan neto untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 31 Desember 2024.

30. BEBAN POKOK PENJUALAN

Rincian beban pokok penjualan adalah sebagai berikut:

	2025
Persediaan barang jadi dan barang dagangan	
Awal tahun	201.402
Pembelian - net	213.445
Akhir tahun	(149.325)
Total beban pokok penjualan	
barang jadi dan barang dagangan	265.522
Pemakaian bahan baku	80.888
Tenaga kerja langsung	63.715
Beban pabrikasi	1.101.980
Instalasi	115.655
Beban pokok penjualan	1.627.760

Pembelian kepada pemasok yang melebihi 10% dari jumlah pembelian untuk tahun-tahun yang berakhir pada 31 Desember 2025 dan 31 Desember 2024 adalah pembelian kepada PT Samator.

Persentase beban pokok penjualan untuk produk gas adalah masing-masing sebesar 93% dan 92% dari beban pokok penjualan untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 31 Desember 2024.

29. REVENUE FROM CONTRACT WITH CUSTOMER (continued)

The details of sales based on customers are as follows:

	2024	
	2.772.743	Third parties
	134.932	Related parties (Note 36h)
Total	2.907.675	Total

There are no sales which exceed 10% of total net sales for the years ended December 31, 2025 and December 31, 2024. All sales represent the local sales, therefore, the Group did not disclose geographical segment information separately.

The percentage of sales of gas product at 93% and 92% from net sales for the years ended December 31, 2025 and December 31, 2024, respectively.

30. COST OF GOODS SOLD

The details of cost of goods sold are as follows:

	2024	
		Finished goods and merchandise inventory
	192.939	At beginning of year
	321.099	Purchases - net
	(201.402)	At end of year
Total cost of goods sold of finished goods and merchandise inventory		
	312.636	Raw materials used
	76.292	Direct labor
	64.010	Manufacturing overhead
	1.052.337	Installation
	130.426	
Cost of goods sold	1.635.701	

Purchases to suppliers which exceed 10% of total purchases for the years ended December 31, 2025 and December 31, 2024 were purchases from PT Samator.

The percentage of total cost of goods sold for gas product amounting to 93% and 92% from cost of goods sold for the years ended December 31, 2025 and December 31, 2024, respectively.

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31. BEBAN PENJUALAN

Rincian beban penjualan adalah sebagai berikut:

	2025	2024
Distribusi	246.971	213.971
Gaji dan tunjangan	89.892	79.208
Penyusutan aset tetap (Catatan 10)	87.875	82.816
Administrasi	59.234	58.565
Perbaikan dan pemeliharaan	55.049	47.223
Perjalanan dinas	13.674	12.700
Listrik dan energi	6.809	7.129
Lain-lain (dibawah Rp1.000)	51.007	48.005
Total	610.511	549.617

31. SELLING EXPENSES

The details of selling expenses are as follows:

Distribution
Salaries and wages
Depreciation of fixed assets (Note 10)
Administration
Repairs and maintenance
Travelling expenses
Electricity and energy
Others (below Rp1.000)
Total

32. BEBAN UMUM ADMINISTRASI

Rincian beban umum dan administrasi adalah sebagai berikut:

	2025	2024
Gaji dan tunjangan	138.283	152.069
Administrasi	71.599	59.229
Penyusutan aset tetap (Catatan 10)	51.389	46.917
Telepon, listrik dan air	21.532	17.082
Amortisasi lisensi	9.553	4.000
Imbalan kerja	9.023	6.726
Perbaikan dan pemeliharaan	6.870	8.080
Lain-lain (dibawah Rp1.000)	50.845	40.844
Total	359.094	334.947

32. GENERAL ADMINISTRATIVE EXPENSES

The details of general and administrative are as follows:

Salaries and wages
Administrative
Depreciation of fixed assets (Note 10)
Telephone, electricity and water
Amortization of licensed
Employee benefits
Repairs and maintenance
Others (below Rp1.000)
Total

33. PENGHASILAN (BEBAN) LAIN - NETO

Rincian penghasilan lain, neto adalah sebagai berikut:

	2025	2024
Laba penjualan aset tetap (Catatan 10)	4.771	2.866
Laba selisih kurs - neto	110	4.757
Fee manajemen	(10.379)	(10)
Beban pajak	(2.045)	(2.336)
Amortisasi laba ditangguhkan atas transaksi jual dan sewa-balik aset hak-guna (Catatan 18)	-	995
Lain-lain (dibawah Rp2.000)	(2.857)	12.481
Neto	(10.400)	18.753

33. OTHER INCOME (EXPENSES) - NET

The details of other income - net are as follows:

Gain on disposal of fixed assets (Note 10)
Gain on foreign exchange - net
Management fee
Tax expenses
Amortized of deferred gain on sale and leaseback transaction of right-of-use assets (Notes 18)
Others (below Rp2,000)
Net

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34. PENGHASILAN KEUANGAN - NETO

	2025
Penghasilan bunga atas kas dan setara kas	18.149
Pajak final atas penghasilan bunga	(2.984)
Lain-lain (dibawah Rp1.000)	-
Neto	15.165

34. FINANCE INCOME - NET

	2024	
	25.954	Interest income from cash and cash equivalents
	(4.620)	Final tax on interest income
	1.740	Others (below Rp1,000)
Net	23.074	

35. BEBAN KEUANGAN

Akun ini merupakan pembebanan bunga yang berasal dari:

	2025
Utang bank	221.963
Utang obligasi dan bagi hasil sukuk	73.533
Liabilitas sewa	16.935
Utang lembaga keuangan	476
Lain-lain	13.032
Total	325.939

35. FINANCE EXPENSES

This account represents interest expense arising from:

	2024	
	186.977	Bank loans
	109.328	Bonds payable and sukuk profit sharing
	12.808	Lease liabilities
	483	Financial institutions loans
	4.582	Miscellaneous
Total	314.178	

Termasuk dalam beban bunga atas utang bank adalah amortisasi biaya transaksi terkait dengan perpanjangan fasilitas utang bank untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 masing-masing sebesar Rp14.971 dan Rp1.712.

Included in interest expense on bank loan is the amortization of transaction cost related to the rolled over of bank loan facilities for the years ended December 31, 2025 and 2024 amounting to Rp14,971 and Rp1,712, respectively.

Termasuk dalam beban bunga atas utang obligasi adalah amortisasi atas beban emisi ditangguhkan untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 masing-masing sebesar Rp1.926 dan Rp3.104. (Catatan 20).

Included in the interest expense on bonds payable is the amortization of deferred issuance cost for the years ended December 31, 2025 and 2024 amounting to Rp1,926 and Rp3,104, respectively (Note 20).

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36. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN PIHAK-PIHAK BERELASI

Sifat hubungan dan jenis transaksi dengan pihak-pihak berelasi adalah sebagai berikut:

No.	Pihak-pihak Berelasi/ <i>Related Parties</i>	Sifat Hubungan/ <i>Nature of Relationship</i>
1.	PT Aneka Mega Energi	Pemegang saham entitas <i>Shareholder of the entity</i>
2.	PT Dwi Setia Gas	Manajemen sama <i>Same management</i>
3.	PT Paladium Energi Industri	Manajemen sama <i>Same management</i>
4.	PT Sandana Arohera	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
5.	PT Sandana Baswara Gas	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
6.	PT Samator	Pemegang saham entitas <i>Shareholder of the entity</i>
7.	PT Samator Pharmaceutical	Manajemen sama <i>Same management</i>

36. SIGNIFICANT BALANCES AND TRANSACTIONS WITH RELATED PARTIES

The nature of relationship and transactions with related parties are as follows:

Sifat Transaksi/ <i>Nature of Transactions</i>
Piutang usaha dari penjualan, piutang lain-lain dari transaksi keuangan, uang muka dari pembelian aset tetap, utang usaha dari pembelian, utang lain-lain dari transaksi pembelian aset tetap. <i>Trade receivable from sales, other receivable from finance transactions, advance payments from purchases of fixed assets, trade payable from purchases, other payables from purchases of fixed assets transactions.</i>
Piutang usaha dari penjualan, piutang lain-lain dan utang usaha dari pembelian <i>Trade receivable from sales, other receivables and trade payable from purchases.</i>
Beban dibayar di muka dari sewa aset tetap, utang usaha dari pembelian, utang lain-lain dari transaksi keuangan. <i>Prepaid expenses from rental of fixed assets, trade payable from purchases, other payable from financial transaction</i>
Utang lain-lain dari transaksi jasa <i>Other payables from service transaction</i>
Piutang usaha dari penjualan dan utang usaha dari pembelian <i>Trade receivable from sales and trade payable from purchasing</i>
Piutang usaha dari penjualan, piutang lain-lain dari transaksi keuangan, liabilitas sewa dari sewa aset tetap, beban dibayar di muka dari sewa aset tetap, uang muka pembelian utang usaha dari pembelian, utang lain-lain dari transaksi keuangan <i>Trade receivable from sales, others receivable from financial transaction, lease liabilities from rent of fixed assets, prepaid expense from rent of fixed assets, advance payments, trade payable from purchases, other payables from financial transactions</i>
Piutang usaha dari transaksi penjualan, piutang lain-lain dari transaksi keuangan dan utang usaha dari pembelian <i>Trade receivables from sales transaction, other receivable from financial transaction and trade payable from purchases.</i>

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Sifat hubungan dan jenis transaksi dengan pihak-pihak berelasi adalah sebagai berikut: (lanjutan)

No.	Pihak-pihak Berelasi/ <i>Related Parties</i>	Sifat Hubungan/ <i>Nature of Relationship</i>
8.	PT Samator Taiyo Nippon Sanzo Indonesia	Manajemen sama <i>Same management</i>
9.	PT Sandana	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
10.	PT Sandana Jaya Permai	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
11.	PT Sandana Multigas	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
12.	PT Samator Tomoe	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
13.	PT Samator Wase Gas	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
14.	PT Samator Intiperoxida	Manajemen sama <i>Same management</i>

36. SIGNIFICANT BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)

The nature of relationship and transactions with related parties are as follows: (continued)

Sifat Transaksi/ <i>Nature of Transactions</i>
Piutang usaha dari penjualan dan utang usaha dari pembelian <i>Trade receivable from sales and trade payable from purchasing</i>
Piutang usaha dari penjualan, piutang lain-lain dari transaksi keuangan, uang muka dari jasa instalasi aset, utang usaha dari transaksi pembelian dan utang lain-lain <i>Trade receivable from sales, other receivable from financial transactions, advance payments from asset installation service, trade payable from purchases and other payables</i>
Piutang lain-lain dari jasa konstruksi, utang usaha dari pembelian dan uang muka pembelian <i>Other receivables from construction services, trade payable from purchases and advance payments</i>
Piutang usaha dari penjualan, piutang lain-lain dari transaksi keuangan dan utang usaha dari pembelian <i>Trade receivable from sales, other receivables from financial transactions and trade payable from purchasing.</i>
Piutang usaha dari penjualan dan utang usaha dari pembelian, piutang lain-lain dan utang lain-lain dari transaksi keuangan <i>Trade receivable from sales and utility transactions, trade payable from purchasing, other receivables and other payables from financial transactions</i>
Piutang usaha dari penjualan, utang usaha dari pembelian, piutang lain-lain dan utang lain-lain <i>Trade receivable from sales, trade payables from purchases, other receivables and other payables</i>
Piutang usaha dari penjualan, piutang lain-lain dari biaya operasional yang telah dibayar terlebih dahulu oleh SGI, Entitas Anak, utang usaha dari pembelian <i>Trade receivable from sales, other receivable from operating expenses which were paid in advance by SGI, Subsidiary, trade payable from purchasing</i>

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**36. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN
PIHAK-PIHAK BERELASI (lanjutan)**

Sifat hubungan dan jenis transaksi dengan pihak-
pihak berelasi adalah sebagai berikut: (lanjutan)

No.	Pihak-pihak Berelasi/ <i>Related Parties</i>	Sifat Hubungan/ <i>Nature of Relationship</i>
15.	PT Samator Land	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
16.	Arief Harsono	Pemegang saham entitas <i>Shareholder of the entity</i>
17.	Rachmat Harsono	Pemegang saham entitas <i>Shareholder of the entity</i>
18.	PT Satyadhika Bakti	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
19.	PT UGM Samator Pendidikan	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
20.	PT Sandana Adi Prakarsa	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
21.	PT Samator Education	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
22.	PT Samator Bola Voli Indonesia	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
23.	PT Samator Wase Mynitrogen	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>

**36. SIGNIFICANT BALANCES AND TRANSACTIONS
WITH RELATED PARTIES (continued)**

The nature of relationship and transactions with
related parties are as follows: (continued)

Sifat Transaksi/ <i>Nature of Transactions</i>
Piutang usaha dari transaksi penjualan, utang usaha dari pembelian, utang lain-lain dari transaksi jasa dan penjualan <i>Trade receivables from sales transaction, trade payable from purchases, other payables from service transaction and sales.</i>
Liabilitas sewa dari sewa aset tetap <i>Lease liabilities from rent of fixed assets</i>
Beban dibayar di muka dari sewa aset tetap <i>Prepaid expenses from rental of fixed assets</i>
Liabilitas sewa dari transaksi sewa pembiayaan <i>Lease liabilities from finance lease</i>
Utang usaha dari jasa pemeliharaan dan utang lain-lain dari sewa <i>Trade Payable from service transaction and Other payables from rent</i>
Piutang usaha dari penjualan dan utang usaha dari pembelian <i>Trade receivable from sales and trade payable from purchases</i>
Utang lain-lain dari biaya pelatihan dan utang usaha dari pembelian <i>Other payable from training expenses and trade payable from purchases</i>
Piutang lain-lain dari transaksi keuangan, utang lain-lain dari CSR pembinaan olahraga <i>Other receivables from financial transaction and Other payable from sport choaching and Sponsorship</i>
Piutang usaha dari penjualan <i>Trade receivable from sales</i>

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Sifat hubungan dan jenis transaksi dengan pihak-
pihak berelasi adalah sebagai berikut: (lanjutan)

No.	Pihak-pihak Berelasi/ <i>Related Parties</i>	Sifat Hubungan/ <i>Nature of Relationship</i>
24.	PT Samudera Biru Internasional	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
25.	PT Arohera	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
26.	PT Sandana Istana Multigas	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
27.	PT Udiana Bina Gas Industri	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
28.	PT Samator Logistik Internusa	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
29.	PT Krakatau Industrial Estate Cilegon	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>
30.	Yayasan Badan Pengelolaan Kesejahteraan Krakatau Steel	Pemegang saham dan manajemen sama <i>Same shareholders and management</i>

**36. SIGNIFICANT BALANCES AND TRANSACTIONS
WITH RELATED PARTIES (continued)**

The nature of relationship and transactions with
related parties are as follows: (continued)

Sifat Transaksi/ <i>Nature of Transactions</i>
Piutang lain-lain dari transaksi keuangan <i>Other receivables from financial transaction</i>
Piutang usaha dari penjualan, piutang lain-lain dari penjualan aset tetap, uang muka dari pembelian barang, utang usaha dari pembelian dan utang lain-lain dari transaksi reimburse <i>Trade receivable from sales, other receivables from disposal of fixed assets, advance payment for purchases of goods, trade payable from purchases and other payable from reimbursement transaction.</i>
Piutang usaha dari penjualan, piutang lain-lain dari penjualan aset tetap, utang usaha dari pembelian <i>Trade receivable from sales, other receivables from disposal of fixed assets, trade payable from purchases.</i>
Piutang usaha dari penjualan dan utang usaha dari pembelian, piutang lain-lain dari transaksi keuangan, utang lain-lain dari transaksi keuangan <i>Trade receivable from sales and trade payable from purchases, other receivables from financial transactions, other payable from financial transaction</i>
Piutang usaha dari penjualan, utang usaha dari pembelian <i>Trade receivable from sales, trade payable from purchases</i>
Utang lain-lain dari transaksi jasa <i>Other payables from service transaction.</i>
Utang lain-lain dari transaksi jasa <i>Other payables from service transaction.</i>

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**36. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN
PIHAK-PIHAK BERELASI (lanjutan)**

a. Piutang usaha

	2025	%(*)
PT Samator	82.468	0,97
PT Aneka Mega Energi	52.048	0,62
PT Sandana	9.205	0,11
PT Sandana Baswara Gas	7.101	0,08
PT Samator Wase Gas	4.779	0,06
PT Sandana Istana Multigas	3.377	0,04
PT Samator Taiyo Nippon Sanso Indonesia	3.120	0,04
PT Sandana Adi Prakarsa	2.650	0,03
PT Sandana Multigas	2.390	0,03
PT Dwi Setia Gas	1.705	0,02
PT Samator Intiperoksida	634	0,01
PT Udiana Bina Gas Industri	449	0,01
PT Samator Tomoe	134	0,00
PT Arohera	308	0,00
PT Samator Land	29	0,00
PT Samator Logistik Internusa	24	0,00
PT Samator Pharmaceutical	7	0,00
PT Samator Wase Mynitrogen	-	-
Sub-total	170.428	2,03
Cadangan kerugian penurunan nilai	(10.233)	0,12
Total	160.195	1,89

*) Persentase terhadap total aset

b. Piutang lain-lain

	2025	%(*)
PT Sandana	19.325	0,23
PT Samator	12.792	0,15
PT Samator Land	6.300	0,07
PT Satya Mandiri Motor	1.300	0,02
PT Sandana Jaya Permai	846	0,01
PT Samator Intiperoksida	203	0,00
PT Aneka Mega Energi	144	0,00
PT Arohera	122	0,00
PT Udiana Bina Gas Industri	48	0,00
PT Sandana Multigas	41	0,00
PT Samator CNU	33	0,00
PT Samator Tomoe	22	0,00
PT Samator Pharmaceutical	5	0,00
PT Dwi Setia Gas	1	0,00
PT Samator Wase Gas	1	0,00
PT Samudera Biru Internasional	-	0,00
PT Sandana Istana Multigas	-	-
Total	41.183	0,49

*) Persentase terhadap total aset

**36. SIGNIFICANT BALANCES AND TRANSACTIONS
WITH RELATED PARTIES (continued)**

a. Trade receivables

	2024	%(*)	
	56.579	0,71	PT Samator
	50.854	0,64	PT Aneka Mega Energi
	9.095	0,11	PT Sandana
	5.710	0,07	PT Sandana Baswara Gas
	5.032	0,06	PT Samator Wase Gas
	2.333	0,03	PT Sandana Istana Multigas
			PT Samator Taiyo Nippon Sanso Indonesia
	2.337	0,03	
	1.987	0,02	PT Sandana Adi Prakarsa
	2.299	0,03	PT Sandana Multigas
	1.528	0,02	PT Dwi Setia Gas
	1.261	0,02	PT Samator Intiperoksida
	506	0,01	PT Udiana Bina Gas Industri
	157	0,00	PT Samator Tomoe
	492	0,01	PT Arohera
	29	0,00	PT Samator Land
	48	0,00	PT Samator Logistik Internusa
	4	0,00	PT Samator Pharmaceutical
	3	0,00	PT Samator Wase Mynitrogen
Sub-total	140.254	1,76	Sub-total
Allowance for impairment losses	(6.925)	0,09	Allowance for impairment losses
Total	133.329	1,67	Total

*) Percentage to total assets

b. Other receivables

	2024	%(*)	
	21.266	0,27	PT Sandana
	10.069	0,13	PT Samator
	-	-	PT Samator Land
	-	-	PT Satya Mandiri Motor
	846	0,01	PT Sandana Jaya Permai
	236	0,00	PT Samator Intiperoksida
	-	-	PT Aneka Mega Energi
	955	0,01	PT Arohera
	7	0,00	PT Udiana Bina Gas Industri
	6	0,00	PT Sandana Multigas
	-	-	PT Samator CNU
	-	-	PT Samator Tomoe
	10	0,00	PT Samator Pharmaceutical
	1	0,00	PT Dwi Setia Gas
	1	0,00	PT Samator Wase Gas
	17	0,00	PT Samudera Biru Internasional
	1	0,00	PT Sandana Istana Multigas
Total	33.415	0,42	Total

*) Percentage to total assets

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**36. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN
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Saldo dan transaksi dengan pihak berelasi adalah
sebagai berikut: (lanjutan)

c. Biaya dibayar di muka

	2025	%(*)
PT Samator	12.615	0,15
PT Paladium Energi Industri	609	0,01
Arief Harsono	89	0,00
Rachmat Harsono	27	0,00
Total	13.340	0,16

*) Persentase terhadap total aset

d. Uang muka pembelian

	2025	%(*)
PT Aneka Mega Energi	54.137	0,64
PT Samator	10.905	0,13
PT Sandana	8.172	0,10
PT Samator Land	5.500	0,07
PT Arohera	776	0,01
PT Sandana Jaya Permai	17	0,00
PT Sandana Istana Multigas	-	-
Total	79.507	0,94

*) Persentase terhadap total aset

e. Utang Usaha

	2025	%(*)
PT Sandana	22.724	0,49
PT Aneka Mega Energi	4.203	0,09
PT Samator	3.062	0,07
PT Samator Taiyo Nippon	-	-
Sanso Indonesia	2.967	0,06
PT Samator Land	2.813	0,06
PT Arohera	1.645	0,04
PT Sandana Adi Prakarsa	1.068	0,02
PT Samator Tomoe	945	0,02
PT Sandana Baswara Gas	853	0,02
PT Paladium Energi Industri	313	0,01
PT Sandana Istana Multigas	187	0,00
PT Samator Wase Gas	110	0,00
PT Dwi Setia Gas	41	0,00
PT Sandana Jaya Permai	13	0,00
PT Sandana Multigas	9	0,00
PT Udiana Bina Gas Industri	6	0,00
PT Samator Pharmaceutical	-	-
PT Samator Logistik Internusa	-	-
PT Udiana Bina Gas Industri	-	-
PT Samator Intiperoksida	-	-
Total	40.959	0,89

*) Persentase terhadap total liabilitas

**36. SIGNIFICANT BALANCES AND TRANSACTIONS
WITH RELATED PARTIES (continued)**

Balances and transactions with related parties are
as follows: (continued)

c. Prepaid expenses

	2024	%(*)	
PT Samator	8.535	0,11	PT Samator
PT Paladium Energi Industri	698	0,01	PT Paladium Energi Industri
-	-	-	Arief Harsono
89	0,00		Rachmat Harsono
Total	9.322	0,12	Total

*) Percentage to total assets

d. Advance payments

	2024	%(*)	
PT Aneka Mega Energi	41.744	0,52	PT Aneka Mega Energi
PT Samator	23.448	0,29	PT Samator
PT Sandana	6.135	0,08	PT Sandana
PT Samator Land	4.008	0,05	PT Samator Land
PT Arohera	5.017	0,06	PT Arohera
PT Sandana Jaya Permai	19	0,00	PT Sandana Jaya Permai
PT Sandana Istana Multigas	6	0,00	PT Sandana Istana Multigas
Total	80.377	1,00	Total

*) Percentage to total assets

e. Trade Payables

	2024	%(*)	
PT Sandana	17.971	0,43	PT Sandana
PT Aneka Mega Energi	2.282	0,05	PT Aneka Mega Energi
PT Samator	5.200	0,12	PT Samator
PT Samator Taiyo Nippon	-	-	PT Samator Taiyo Nippon
Sanso Indonesia	763	0,02	Sanso Indonesia
PT Samator Land	346	0,01	PT Samator Land
PT Arohera	9.350	0,22	PT Arohera
PT Sandana Adi Prakarsa	1.409	0,03	PT Sandana Adi Prakarsa
PT Samator Tomoe	1.108	0,03	PT Samator Tomoe
PT Sandana Baswara Gas	1.405	0,03	PT Sandana Baswara Gas
PT Paladium Energi Industri	217	0,01	PT Paladium Energi Industri
PT Sandana Istana Multigas	809	0,02	PT Sandana Istana Multigas
PT Samator Wase Gas	258	0,01	PT Samator Wase Gas
PT Dwi Setia Gas	49	0,00	PT Dwi Setia Gas
PT Sandana Jaya Permai	15	0,00	PT Sandana Jaya Permai
PT Sandana Multigas	94	0,00	PT Sandana Multigas
PT Udiana Bina Gas Indust	-	-	PT Udiana Bina Gas Indust
PT Samator Pharmaceutical	53	0,00	PT Samator Pharmaceutical
PT Samator Logistik Internusa	37	0,00	PT Samator Logistik Internusa
PT Udiana Bina Gas Industri	14	0,00	PT Udiana Bina Gas Industri
PT Samator Intiperoksida	13	0,00	PT Samator Intiperoksida
Total	41.393	0,98	Total

*) Percentage to total liabilities

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**36. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN
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Saldo dan transaksi dengan pihak berelasi adalah
sebagai berikut: (lanjutan)

f. Utang lain-lain

	2025	%(*)	2024	%(*)
<u>Lancar:</u>				
PT Krakatau Industrial				
Estate Cilegon	31.724	0,69	31.724	0,75
PT Aneka Mega Energi	3.831	0,08	714	0,02
PT Arohera	2.078	0,05	440	0,01
PT Samator	1.324	0,03	1.442	0,03
PT Sandana	1.171	0,03	74	0,00
PT UGM Samator Pendidikan	366	0,01	743	0,02
PT Samator Education	627	0,01	100	0,00
PT Sandana Arohera	62	0,00	172	0,00
PT Samator Land	46	0,00	1.428	0,03
PT Sandana Adi Prakarsa	20	0,00	471	0,01
PT Sandana Istana Multigas	9	0,00	-	-
PT Samator Wase Gas	-	-	1	0,00
PT Samator Tomoe	-	-	1.707	0,04
PT Samator Bola Voli				
Klub Indonesia	-	-	147	0,00
PT Udiana Bina Gas Industri	-	-	53	0,00
Total	41.258	0,90	39.216	0,93
<u>Tidak Lancar:</u>				
Yayasan Badan Pengelola				
Kesejahteraan Krakatau				
Steel	3.800	0,08	3.800	0,09

*) Persentase terhadap total liabilitas

g. Liabilitas sewa

	2025	%(*)	2024	%(*)
PT Samator	83.351	1,81	85.284	2,02
Arief Harsono	1.953	0,04	2.984	0,07
PT Satyadhika Bakti	30	0,00	219	0,01
Total	85.334	1,85	88.487	2,10

*) Persentase terhadap total liabilitas

**36. SIGNIFICANT BALANCES AND TRANSACTIONS
WITH RELATED PARTIES (continued)**

Balances and transactions with related parties are
as follows: (continued)

f. Other payables

<u>Current:</u>	
PT Krakatau Industrial	
Estate Cilegon	
PT Aneka Mega Energi	
PT Arohera	
PT Samator	
PT Sandana	
PT UGM Samator Pendidikan	
PT Samator Education	
PT Sandana Arohera	
PT Samator Land	
PT Sandana Adi Prakarsa	
PT Sandana Istana Multigas	
PT Samator Wase Gas	
PT Samator Tomoe	
PT Samator Bola Voli	
Klub Indonesia	
PT Udiana Bina Gas Industri	
Total	

<u>Non-Current:</u>	
Yayasan Badan Pengelola	
Kesejahteraan Krakatau	
Steel	

*) Percentage to total liabilities

g. Lease liabilities

PT Samator	
Arief Harsono	
PT Satyadhika Bakti	
Total	

*) Percentage to total liabilities

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**36. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN
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Saldo dan transaksi dengan pihak berelasi adalah
sebagai berikut: (lanjutan)

h. Penjualan

	2025	%)
PT Samator	46.308	1,54
PT Samator Taiyo Nippon Sanso Indonesia	31.616	1,05
PT Aneka Mega Energi	14.856	0,49
PT Sandana	13.397	0,45
PT Sandana Istana Multigas	9.882	0,33
PT Sandana Multigas	7.473	0,25
PT Sandana Adi Prakarsa	7.324	0,24
PT Samator Wase Gas	6.007	0,20
PT Sandana Baswara Gas	4.832	0,16
PT Samator Tomoe	2.839	0,09
PT Dwi Setia Gas	2.724	0,09
PT Udiana Bina Gas Industri	1.924	0,06
PT Arohera	309	0,01
PT Samator Intiperoksida	122	0,00
PT Samator Pharmaceutical	53	0,00
PT Samator Wase Mynitrogen	7	0,00
PT Samudera Biru Internasional	1	0,00
Total	149.674	4,97

*) Persentase terhadap total penjualan

i. Pembelian

	2025	%)
PT Samator	41.325	19,36
PT Samator Taiyo Nippon Sanso Indonesia	12.976	6,08
PT Sandana	9.841	4,61
PT Aneka Mega Energi	7.919	3,71
PT Samator Tomoe	3.777	1,77
PT Sandana Adi Prakarsa	3.382	1,58
PT Sandana Baswara Gas	2.419	1,13
PT Sandana Istana Multigas	1.082	0,51
PT Samator Pharmaceutical	56	0,03
PT Dwi Setia Gas	29	0,01
PT Samator Wase Gas	25	0,01
PT Sandana Multigas	18	0,01
PT Paladium Energi Industri	4	0,00
PT Udiana Bina Gas Industri	5	0,00
PT Arohera	-	-
PT Samator Intiperoksida	-	-
Total	82.858	38,81

*) Persentase terhadap total pembelian

**36. SIGNIFICANT BALANCES AND TRANSACTIONS
WITH RELATED PARTIES (continued)**

Balances and transactions with related parties are
as follows: (continued)

h. Sales

	2024	%)	
	44.638	1,54	PT Samator
			PT Samator Taiyo Nippon
	29.114	1,00	Sanso Indonesia
	12.777	0,44	PT Aneka Mega Energi
	5.652	0,19	PT Sandana
	7.330	0,25	PT Sandana Istana Multigas
	10.782	0,37	PT Sandana Multigas
	6.580	0,23	PT Sandana Adi Prakarsa
	4.690	0,16	PT Samator Wase Gas
	4.605	0,16	PT Sandana Baswara Gas
	2.815	0,10	PT Samator Tomoe
	2.749	0,09	PT Dwi Setia Gas
	2.415	0,06	PT Udiana Bina Gas Industri
	226	0,01	PT Arohera
	513	0,02	PT Samator Intiperoksida
	31	0,00	PT Samator Pharmaceutical
	15	0,00	PT Samator Wase Mynitrogen
	-	-	PT Samudera Biru Internasional
Total	134.932	4,64	Total

*) Percentage to total sales

i. Purchases

	2024	%)	
	95.573	29,76	PT Samator
			PT Samator Taiyo Nippon
	12.523	3,90	Sanso Indonesia
	4.240	1,22	PT Sandana
	14.006	4,36	PT Aneka Mega Energi
	11.614	3,62	PT Samator Tomoe
	3.035	0,95	PT Sandana Adi Prakarsa
	2.484	0,77	PT Sandana Baswara Gas
	2.759	0,86	PT Sandana Istana Multigas
	137	0,04	PT Samator Pharmaceutical
	38	0,01	PT Dwi Setia Gas
	1.042	0,32	PT Samator Wase Gas
	43	0,01	PT Sandana Multigas
	-	-	PT Paladium Energi Industri
	49	0,02	PT Udiana Bina Gas Industri
	1.169	0,36	PT Arohera
	323	0,10	PT Samator Intiperoksida
Total	149.035	46,30	Total

*) Percentage to total purchases

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**36. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN
PIHAK-PIHAK BERELASI (lanjutan)**

Saldo dan transaksi dengan pihak berelasi adalah
sebagai berikut: (lanjutan)

**j. Transaksi dengan personil manajemen
kunci**

Remunerasi personil manajemen kunci untuk
tahun yang berakhir 31 Desember 2025 dan
31 Desember 2024 terdiri dari: (tidak diaudit)

	2025
Imbalan kerja jangka pendek	21.861

**36. SIGNIFICANT BALANCES AND TRANSACTIONS
WITH RELATED PARTIES (continued)**

Balances and transactions with related parties are
as follows: (continued)

**j. Transaction with key management
personnel**

Remuneration of key management personnel
for the year ended December 31, 2025 and
December 31, 2024 comprised of: (unaudited)

	2024	
Short-term employment benefits	22.237	

37. PERPAJAKAN

a. Pajak dibayar di muka

Akun ini terdiri dari:

	2025
Pajak Penghasilan Pasal 21	28
Pajak Pertambahan Nilai	2.199
Total	2.227

Kelebihan pembayaran atas pajak PPh 21 dan
pajak pertambahan nilai yang akan
dikompensasikan di masa pajak berikutnya.

37. TAXATION

a. Prepaid tax

This account consists of:

	2024	
Income Tax Article 21	28	
Value Added Tax	2.193	
Total	2.221	

Overpayment of Income tax PPh 21 and value
added tax which will be compensated in the
next fiscal period.

b. Taksiran tagihan pajak penghasilan

	2025
Perusahaan	
Lebih bayar pajak	
penghasilan badan	
2025 (Catatan 37e)	5.514
2024 (Catatan 37e)	13.204
2023	-

Entitas Anak	
Lebih bayar pajak	
penghasilan badan	
2024 (Catatan 37e)	2.139
2022	-

Neto

20.857

b. Estimated claim for tax refund

	2024
-	-
13.204	13.204
13.205	13.205

2.139	2.139
24	24

28.572

The Company
Overpayment of
corporate income tax
2025 (Note 37e)
2024 (Note 37e)
2023

Subsidiaries
Overpayment of
corporate income tax
2024 (Note 37e)
2022

Net

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37. PERPAJAKAN (lanjutan)

b. Taksiran tagihan pajak penghasilan

Perusahaan

Pajak Penghasilan Tahun 2023

Pada tanggal 23 April 2025, Perusahaan menerima Surat Ketetapan Pajak Lebih Bayar (SKPLB) pajak penghasilan dari Direktorat Jendral Pajak No. 00062/406/23/062/25 untuk tahun pajak 2023 sebesar Rp13.205 dan telah diterima Perusahaan pada tanggal 19 Mei 2025.

Entitas anak

PT Samator Gas Industri

Pajak Penghasilan Tahun 2024

Pada audit laporan keuangan tahun 2024, SGI, Entitas Anak, mencatat lebih bayar pajak sebesar Rp2.139.

PT Samabayu Mandala

Pajak Penghasilan Tahun 2022

Pada audit laporan keuangan tahun 2022, Entitas anak, PT Samabayu Mandala ("SMB") mencatat lebih bayar Pajak Penghasilan Badan sebesar Rp24.

Pada tanggal 3 November 2025, SMB menerima surat ketetapan pajak kurang bayar (SKPKB) pajak penghasilan dari Direktorat Jendral Pajak No. 00031/206/22/904/25, sehingga SMB membebaskan lebih bayar pajak penghasilan badan tahun fiskal 2022.

37. TAXATION (continued)

b. Estimated claim for tax refund

The Company

Corporate Income Tax Year 2023

On April 23, 2025, the Company received an income tax overpayment assessment letter (SKPLB) from the Directorate General of Taxes No. 00062/406/23/062/25 for 2023 fiscal year amounting to Rp13,205 and has been received by the Company on May 19, 2025.

Subsidiaries

PT Samator Gas Industri

Corporate Income Tax Year 2024

Based on the audited financial statement for the year 2024, SGI, the Subsidiary, recognized overpayment of CIT amounting to Rp2,139.

PT Samabayu Mandala

Corporate Income Tax Year 2022

Based on the audited financial statement for the year 2022, the Subsidiary, PT Samabayu Mandala ("SMB") recognize an overpayment of Corporate Income Tax amounting to Rp24.

On November 3, 2025, SMB receive a Underpayment Tax Assessment Letter (SKPKB) of its income tax from the Directorate General of Taxes No. 00031/206/22/904/25, therefore SMB have expense its overpayment of corporate income tax fiscal year 2022.

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37. PERPAJAKAN (lanjutan)

c. Utang pajak

Akun ini terdiri dari:

	2025	2024
Pajak Penghasilan:		
Pasal 4 (2)	530	1.551
Pasal 21	2.244	2.968
Pasal 23	785	748
Pasal 25	1.376	1.121
Pasal 26	18	65
Pasal 29	9.893	1.547
Pajak Pertambahan Nilai	12.809	13.412
Total	27.655	21.412

37. TAXATION (continued)

c. Taxes payable

This account consists of:

Income Tax:
Article 4 (2)
Article 21
Article 23
Article 25
Article 26
Article 29
Value Added Tax

d. Beban pajak penghasilan - neto

Rincian atas beban pajak penghasilan - neto
adalah sebagai berikut:

	2025	2024
Beban pajak kini - entitas anak	31.270	23.139
Penyesuaian atas pajak penghasilan badan tahun pajak sebelumnya:		
Perusahaan	-	299
Entitas anak	-	1.087
Manfaat pajak tangguhan	(3.617)	(19.662)
Net	27.653	4.863

d. Income tax expense - net

The detail income tax expense - net are as
follow:

Current tax - subsidiaries
Adjustment to corporate income tax
for prior fiscal year:
the Company
Subsidiaries
Deferred tax benefit

Neto

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37. PERPAJAKAN (lanjutan)

e. Pajak kini

Rekonsiliasi antara laba sebelum pajak penghasilan, sebagaimana tercantum dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, dengan penghasilan kena pajak adalah sebagai berikut:

	2025	2024
Laba sebelum pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian	90.264	115.059
Dikurangi laba sebelum pajak penghasilan entitas anak	(145.216)	(105.588)
Laba (rugi) sebelum pajak Penghasilan Perusahaan	(54.952)	9.471
Beda temporer:		
Cadangan kerugian penurunan nilai:		
Piutang usaha	11.407	3.419
Persediaan	647	65
Aset tetap	(36.827)	(37.404)
Aset hak-guna	(11.254)	(21.428)
Imbalan kerja	823	(2.190)
Amortisasi laba atas transaksi jual dan sewa balik	-	(728)
Beda tetap:		
Beban yang tidak dapat dikurangkan untuk tujuan pajak		
Beban bunga	2.516	12.176
Jamuan dan sumbangan	1.168	1.147
Denda pajak	1.763	998
Penyusutan properti investasi	124	-
Penghasilan yang telah dikenakan pajak final		
Penghasilan dividen	(21.981)	(25.728)
Penghasilan bunga	(9.907)	(17.561)
Jasa konstruksi	(9.163)	(6.892)
Lainnya	400	125
Taksiran rugi fiskal	(125.236)	(84.530)
Penyesuaian atas rugi fiskal	2.706	4.227
Akumulasi rugi fiskal kadaluarsa	34.131	-
Akumulasi rugi fiskal awal tahun	(241.236)	(160.933)
Akumulasi rugi fiskal akhir tahun	(329.635)	(241.236)

37. TAXATION (continued)

e. Current tax

Reconciliation between income before income tax, as shown in the consolidated statement of profit or loss and other comprehensive income, and taxable income is as follows:

Profit before income tax per consolidated statements of profit or loss and other comprehensive income
Less income before income tax of subsidiaries
Income (loss) before income tax of the Company
Temporary difference:
Provision for impairment of:
Accounts receivable
Inventories
Fixed assets
Rights-of-use assets
Employee benefits
Amortized gain on sale and leaseback transaction
Permanent difference:
Non-deductible expenses
Interest expense
Donation and entertainment
Tax penalty
Depreciation on investment property
Income already subjected to final tax
Dividend income
Interest income
Construction services
Others
Estimated fiscal loss
Adjustment on fiscal loss
Accumulated expired fiscal loss
Beginning balance of accumulated fiscal loss
Ending balance of accumulated fiscal loss

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37. PERPAJAKAN (lanjutan)

e. Pajak kini (lanjutan)

Perhitungan beban pajak dan utang pajak terdiri dari:

	2025	2024
Akumulasi rugi fiskal akhir tahun	(329.635)	(241.236)
Beban pajak tahun berjalan - Perusahaan	-	-
Dikurangi pajak dibayar di muka : Pajak penghasilan : Pasal 22 Pasal 23	(3.628) (1.886)	(10.012) (3.192)
Tagihan tagihan pajak penghasilan - Perusahaan	(5.514)	(13.204)
Tagihan tagihan pajak penghasilan - Entitas Anak	(2.139)	(2.139)
Utang pajak Perusahaan	-	-
Utang pajak Entitas Anak	9.893	1.547

Pada 23 April 2025, Perusahaan menerima Surat Keputusan Pajak (SKP) No. 00062/406/23/062/25 terkait rugi fiskal tahun 2023 menjadi sebesar Rp93.603, dibandingkan dengan yang telah dilaporkan sebelumnya oleh Perusahaan sebesar Rp96.309.

Pada tanggal 24 April 2024, Perusahaan menerima Surat Keputusan Pajak (SKP) No. 00057/406/22/062/24 terkait rugi fiskal tahun 2022 menjadi sebesar Rp26.267, dibandingkan dengan yang telah dilaporkan sebelumnya oleh Perusahaan sebesar Rp30.494.

Sesuai dengan peraturan perpajakan di Indonesia. Grup melaporkan/menyetorkan pajak berdasarkan sistem *self-assessment*. Fiskus dapat menetapkan atau mengubah pajak-pajak tersebut dalam jangka waktu tertentu sesuai dengan peraturan yang berlaku.

Perhitungan beban pajak dan utang pajak di atas sesuai dengan Surat Pemberitahuan (SPT) pajak penghasilan yang dilaporkan kepada kantor pajak.

37. TAXATION (continued)

e. Current tax (continued)

The computation of tax expense and taxes payable consist of:

	2025	2024
Akumulasi rugi fiskal akhir tahun	(329.635)	(241.236)
Beban pajak tahun berjalan - Perusahaan	-	-
Dikurangi pajak dibayar di muka : Pajak penghasilan : Pasal 22 Pasal 23	(3.628) (1.886)	(10.012) (3.192)
Tagihan tagihan pajak penghasilan - Perusahaan	(5.514)	(13.204)
Tagihan tagihan pajak penghasilan - Entitas Anak	(2.139)	(2.139)
Utang pajak Perusahaan	-	-
Utang pajak Entitas Anak	9.893	1.547

On April 23, 2025, the Company received Tax Assessment Letter (SKP) No.00062/406/23/062/25 related to fiscal loss for the year 2023 amounting to Rp93.603, compared to previously submitted by the Company amounting to Rp96.309.

On April 24, 2024, the Company received Tax Assessment Letter (SKP) No.00057/406/22/062/24 related to fiscal loss for the year 2022 amounting to Rp26,267, compared to previously submitted by the Company amounting to Rp30,494.

Under the taxation laws in Indonesia, the Group submit the annual tax return on the basis of self-assessment. The tax authorities may assess or amend taxes within the statute of limitations under the prevailing regulations.

The calculation of tax expenses and tax payables above conformed with the Annual Income Tax Return (SPT) that have been filled to the tax office.

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37. PERPAJAKAN (lanjutan)

37. TAXATION (continued)

f. Pajak Tangguhan

f. Deferred Tax

Perhitungan taksiran manfaat (beban) pajak tangguhan - neto adalah sebagai berikut:

The calculation of deferred tax income (expense) - net are as follows:

	2025	2024	
Rugi fiskal	19.448	17.706	Fiscal loss
Cadangan kerugian penurunan nilai:			Provision of impairment of:
Piutang usaha	2.831	3.579	Accounts receivables
Persediaan	142	31	Inventories
Imbalan kerja	47	(1.156)	Employee benefits
Aset tetap dan liabilitas sewa	(16.609)	(17.917)	Fixed assets and lease liabilities
Penyesuaian tahun berjalan	(2.242)	(17.638)	Adjustment on current year
Amortisasi laba atas transaksi jual dan sewa balik	-	(219)	Amortized gain on sale and leaseback transaction
Manfaat pajak tangguhan - neto	3.617	19.662	Deferred tax benefit - net
Manfaat pajak tangguhan - neto yang dicatat pada penghasilan komprehensif lain	1.234	1.285	Deferred tax benefit - net which recorded in the other comprehensive income

Pengaruh pajak atas beda waktu yang signifikan antara pelaporan komersial dan fiskal adalah sebagai berikut:

The tax effect of significant temporary differences between the financial and tax reporting are as follows:

	2025	2024	
Aset (liabilitas) pajak tangguhan - neto Perusahaan			Deferred tax assets (liabilities) - net The Company
Rugi fiskal yang dapat dikompensasi	72.520	53.072	Tax loss carried forward
Liabilitas imbalan kerja	7.062	6.137	Employee benefit
Cadangan kerugian penurunan nilai:			Provision of impairment of:
Piutang usaha	4.350	2.074	Accounts receivables
Persediaan	330	188	Inventories
Aset tetap dan liabilitas sewa	(208.099)	(197.495)	Fixed assets and lease liabilities
Liabilitas pajak tangguhan - neto - Perusahaan	(123.837)	(136.024)	Deferred tax liabilities - net the Company
Liabilitas pajak tangguhan - neto - Entitas anak	(9.767)	(2.391)	Deferred tax liabilities - net - Subsidiaries
Total liabilitas pajak tangguhan	(133.604)	(138.415)	Total deferred tax liabilities
Aset pajak tangguhan - neto - Entitas anak	3.628	3.588	Deferred tax assets - net - Subsidiaries

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37. PERPAJAKAN (lanjutan)

f. Pajak Tangguhan (lanjutan)

Rekonsiliasi antara beban pajak penghasilan - neto yang dihitung dengan menggunakan tarif pajak yang berlaku dari laba akuntansi sebelum pajak penghasilan yang tercantum dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

	2025	2024
Laba sebelum pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian	90.264	115.059
Beban pajak dengan tarif pajak yang berlaku	19.858	25.313
Pengaruh pajak atas beda tetap	(8.346)	(12.138)
Penyesuaian atas pajak penghasilan badan tahun pajak sebelumnya	595	1.387
Penyesuaian atas:		
Rugi fiskal yang tidak diakui	7.509	1.172
Pajak tangguhan	2.242	(17.638)
Lain-lain	5.795	6.767
Beban pajak penghasilan - neto	27.653	4.863

37. TAXATION (continued)

f. Deferred Tax (continued)

The reconciliation between income tax expense - net computed by applying the effective tax rate to accounting profit before tax income as shown in the consolidated statement of profit or loss and other comprehensive income are as follows:

Income before income tax per consolidated statements of profit or loss and other comprehensive income
Tax expense computed using the prevailing tax rate
Tax effect of permanent difference
Adjustment to corporate income tax for prior fiscal year
Adjustment of:
Unrecognize tax loss
Deferred tax
Others
Income tax expense - net

38. LABA PER SAHAM DASAR

Laba per saham dasar dihitung berdasarkan jumlah laba tahun berjalan yang dapat diatribusikan ke pada pemilik Entitas induk dibagi dengan rata-rata tertimbang jumlah saham yang beredar dalam tahun yang bersangkutan.

	2025	2024
Laba tahun berjalan - pemilik Entitas Induk	58.379	104.947
Rata-rata tertimbang jumlah saham	3.066.660.000	3.066.660.000
Laba per saham dasar (dalam Rupiah penuh)	19	34

38. BASIC EARNINGS PER SHARE

Basic earnings per share is computed by dividing the total income for the year attributable to owner of the parent entity by the weighted-average number of shares outstanding during the year.

Income for the year - owner of the Entity
The weighted-average number of outstanding shares
Basic earnings per share (in Rupiah full amount)

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39. PENGELOLAAN MODAL

Tujuan pengelolaan modal Grup adalah untuk pengamanan kemampuan Grup dalam melanjutkan kelangsungan usaha agar dapat memberikan manfaat bagi pemegang saham dan pihak berkepentingan lainnya serta untuk mempertahankan struktur permodalan yang optimum untuk meminimalkan biaya modal.

Secara periodik, Grup melakukan valuasi utang untuk menentukan kemungkinan pembiayaan kembali utang yang ada dengan utang baru yang lebih efisien yang akan mengarah pada biaya utang yang lebih optimal.

Selain harus memenuhi persyaratan pinjaman, Grup juga harus mempertahankan struktur permodalannya pada tingkat yang tidak berisiko terhadap peringkat kreditnya.

Rasio utang terhadap ekuitas (*debt to equity*) adalah rasio yang diwajibkan oleh kreditur untuk diawasi oleh manajemen dalam mengevaluasi struktur permodalan Grup serta mereviu efektivitas pinjaman Grup.

Struktur permodalan Grup adalah sebagai berikut:

	2025		
	Jumlah/Amount	Persentase/ Percentage	
Liabilitas jangka pendek	1.004.800	12%	Current liabilities
Liabilitas jangka panjang	3.607.626	43%	Non-current liabilities
Total liabilitas	4.612.426	55%	Total liabilities
Total ekuitas	3.847.219	45%	Total equity
Total	8.459.645	100%	Total
Rasio Utang Terhadap Ekuitas	1,20		Debt to Equity Ratio

40. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO KEUANGAN

a. Faktor dan kebijakan manajemen risiko keuangan

Dalam menjalankan aktivitas operasi, investasi dan pendanaan, Grup menghadapi risiko keuangan yaitu risiko kredit, risiko likuiditas dan risiko pasar dan mendefinisikan risiko-risiko sebagai berikut:

- Risiko kredit: kemungkinan bahwa pelanggan tidak membayar sebagian atau seluruh piutang atau tidak membayar secara tepat waktu dan akan menyebabkan kerugian Grup.

39. CAPITAL MANAGEMENT

The objectives of capital management is to secure the Group' ability to continue their business in order to deliver results for shareholders and benefits to other stakeholders and to maintain an optimal capital structure to minimize the cost of capital.

Periodically, the Group perform valuation of debt to determine the possible refinancing of existing debt with new loan that is more efficient which will lead to more optimal debt costs.

Beside the loan requirements, the Group must maintain its capital structure at a level that there is no risk of credit rating.

Debt to equity ratio is the ratio that is required to be managed by management in evaluating the capital structure of the Group and reviewing the effectiveness of the Group' debt.

The Group's capital structure are as follows:

40. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT

a. Financial risk management factors and policies

In their operating, investing and financing activities, the Group are exposed to the following financial risks: credit risk, liquidity risk and market risk and define those risks as follows:

- Credit risk: possibility that a customer will not pay part or all of their receivable or will not pay in timely manner and hence, the Group will incur loss.

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**40. INSTRUMEN KEUANGAN DAN MANAJEMEN
RISIKO KEUANGAN (lanjutan)**

**a. Faktor dan kebijakan manajemen risiko
keuangan (lanjutan)**

- Risiko likuiditas: Grup menetapkan risiko likuiditas atas kolektibilitas dari piutang usaha seperti yang dijelaskan di atas, yang dapat menimbulkan kesulitan Grup dalam memenuhi kewajiban yang terkait dengan liabilitas keuangan.
- Risiko pasar: pada saat ini tidak terdapat risiko pasar, selain risiko suku bunga dan risiko nilai tukar mata uang asing karena Grup tidak berinvestasi di instrumen keuangan dalam aktivitas normal.

Dalam rangka untuk mengelola risiko tersebut secara efektif, Direksi telah menyetujui beberapa strategi untuk pengelolaan risiko keuangan, yang sejalan dengan tujuan Grup, antara lain:

- Melakukan investasi dalam bentuk deposito, sehubungan dengan pengelolaan kelebihan dana yang sifatnya sementara;
- Grup tidak melakukan transaksi derivatif, namun demikian Grup melakukan penyediaan dana dalam mata uang asing yang cukup untuk dapat memenuhi kegiatan operasi dalam mata uang asing yang diperlukan.

Risiko kredit

Risiko kredit merupakan risiko atas kerugian keuangan Grup jika pelanggan atau pihak lain dari instrumen keuangan gagal memenuhi liabilitas kontraktualnya. Risiko ini timbul terutama dari piutang usaha dan piutang lain-lain. Grup mengelola dan mengendalikan risiko kredit dari piutang usaha dan piutang lain-lain dengan memantau batasan periode tunggakan piutang pada tiap pelanggan dan pihak berelasi.

**40. FINANCIAL INSTRUMENTS AND FINANCIAL
RISK MANAGEMENT (continued)**

**a. Financial risk management factors and
policies (continued)**

- *Liquidity risk: the Group defined liquidity risk from the collectibility of the trade receivables as mentioned above, which may cause difficulty in meeting the obligations of the Group relating to financial liabilities.*
- *Market risk: currently there are no market risk other than interest rate risk and foreign currency exchange rate risk as the Group do not invest in any financial instruments in their normal activities.*

In order to effectively manage those risks, the Directors have approved some strategies for the management of financial risks, which are in line with the Group' objectives, namely:

- *Investments in time deposits in connection with the management of temporary surplus funds;*
- *The Group did not enter into derivative transactions, but the Group are providing funds in foreign currency which is sufficient to meet operating activities in the foreign currency needed.*

Credit risks

Credit risk represents the risk of financial loss of the Group if any customer or other party of a financial instrument fails to meet contractual liabilities. This risk arises mainly from trade receivables and other receivables. The Group manage and control credit risk from trade receivables and other receivables by monitoring the default limit period on each customer and related parties.

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**40. INSTRUMEN KEUANGAN DAN MANAJEMEN
RISIKO KEUANGAN (lanjutan)**

**40. FINANCIAL INSTRUMENTS AND FINANCIAL
RISK MANAGEMENT (continued)**

**a. Faktor dan Kebijakan Manajemen Risiko
Keuangan (lanjutan)**

**a. Financial Risk Management Factors and
Policies (continued)**

Risiko kredit (lanjutan)

Credit risks (continued)

31 Desember / December 2025						
	0 - 30 hari/days	31 - 90 hari/days	> 90 hari/days	Penyisihan penurunan nilai/ Allowance for impairment loss	Total/Total	
Aset keuangan yang diukur pada biaya perolehan diamortisasi						Financial assets measured at amortized cost
Kas dan setara kas	676.802	-	-	-	676.802	Cash and cash equivalents
Investasi jangka pendek	-	541	-	-	541	Short-term investment
Piutang usaha	437.019	92.927	185.091	(38.066)	676.971	Trade receivables
Piutang lain-lain	9.238	886	103.174	(1.125)	112.173	Other receivables
Aset tidak lancar lainnya	-	-	99.050	-	99.050	Other non-current assets
Total	1.123.059	94.354	387.315	(39.191)	1.565.537	Total

Risiko likuiditas

Liquidity risks

Melalui kegiatan operasi dan sumber dana yang ada, Grup dapat memenuhi seluruh liabilitas keuangannya pada saat jatuh tempo, karena Grup memiliki aset keuangan yang likuid dan tersedia untuk memenuhi kebutuhan likuiditasnya.

Through their operations and existing funding sources, the Group can meet all their financial obligations as they mature, because the Group have the financial assets which are liquid and available to meet liquidity needs.

Dalam mengelola risiko likuiditas Grup melakukan pengawasan yang ketat atas proyeksi dan realisasi dari arus kas secara terus menerus baik kolektibilitas piutang maupun pemenuhan kewajiban dan tanggal jatuh temponya.

In managing the liquidity risk, the Group observe strict control on the forecast and continuous realization of actual cash flows from both collectibility of receivables as well as the fulfillment of obligations and due dates.

Tabel berikut menyajikan jumlah liabilitas keuangan pada 31 Desember 2025 berdasarkan jatuh temponya:

The following table presents the amount of financial liabilities on December 31, 2025, based on their maturity:

31 Desember / December 2025					
	Kurang dari 1 Tahun/ Less Than 1 Year	Lebih 1 Tahun/ More Than 1 Year	Lebih Dari 2 Tahun/More Than 2 Years	Total/Total	
<u>Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi</u>					<u>Financial liabilities measured at amortized Cost</u>
Utang bank jangka pendek	200.000	-	-	200.000	Short-term bank loan
Utang usaha	137.617	-	-	137.617	Trade payables
Utang lain-lain	109.682	-	-	109.682	Other payable
Beban akrual	86.412	-	-	86.412	Accrued expense
Jaminan pelanggan	62.287	-	-	62.287	Customer deposit
Utang bank jangka panjang	172.040	230.000	2.179.198	2.581.238	Long-term bank loans
Liabilitas sewa	71.770	58.385	138.377	268.532	Lease liabilities
Utang lembaga keuangan	3.126	1.053	438	4.617	Financial institution loan
Obligasi	211.691	178.815	528.510	919.016	Bonds payable
Total	1.054.625	468.253	2.846.523	4.369.401	Total

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**40. INSTRUMEN KEUANGAN DAN MANAJEMEN
RISIKO KEUANGAN (lanjutan)**

**a. Faktor dan kebijakan manajemen risiko
keuangan (lanjutan)**

Risiko nilai tukar mata uang asing

Grup tidak secara signifikan terekspos risiko mata uang asing karena sebagian besar liabilitas dalam mata uang Rupiah. Tidak ada aktivitas lindung nilai mata uang pada tanggal 31 Desember 2025, namun demikian Grup telah menyediakan dana dalam mata uang asing yang sesuai dengan kebutuhan operasinya.

Tabel berikut menyajikan aset dan liabilitas keuangan Grup yang didenominasi dalam mata uang asing:

**40. FINANCIAL INSTRUMENTS AND FINANCIAL
RISK MANAGEMENT (continued)**

**a. Financial risk management factors and
policies (continued)**

Foreign currency exchange rate risks

The Group are not significantly exposed to foreign currency exchange rate risk because most liabilities are denominated in Rupiah. There is no currency hedging activities on December 31, 2025, but the Group have provided funds in foreign currency in accordance with the needs of operations.

The following table presents the Group' financial assets and financial liabilities denominated in foreign currency:

	Mata uang asing/ Foreign Currency	31 Desember 2025 (Tanggal Pelaporan)/ December 31, 2025 (Reporting Date)	
Kas dan setara kas			Cash and cash equivalents
Dalam Dolar AS	US\$ 1.879.092	31.534	In US Dollar
Dalam Dolar Singapura	SG\$178	2	In Singapore Dollar
Sub-total		31.536	Sub-total
Piutang usaha	US\$ 273.280	4.586	Trade receivables
Piutang lain-lain	US\$ 3.751	63	Other receivables
Aset tidak lancar lainnya	US\$ 20.171	339	Other non-current assets
Total aset keuangan dalam mata uang asing		36.524	Total financial assets in foreign currencies
Utang usaha			Trade payables
Dalam Yen Jepang	JPY 21.900.000	2.356	In Yen Japan
Dalam Dolar AS	US\$ 25.624	430	In US Dollar
Utang lain-lain			Other payables
Dalam Dolar AS	US\$ 1.435.315	24.087	In US Dollar
Dalam Dolar Singapura	SG\$ 1.186	16	In Singapore Dollar
Total liabilitas keuangan dalam mata uang asing		26.889	Total financial liabilities in foreign currencies
Aset keuangan neto dalam mata uang asing		9.635	Net financial assets in foreign currencies

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**40. INSTRUMEN KEUANGAN DAN MANAJEMEN
RISIKO KEUANGAN (lanjutan)**

**a. Faktor dan kebijakan manajemen risiko
keuangan (lanjutan)**

Risiko nilai tukar mata uang asing (lanjutan)

Pergerakan yang mungkin terjadi terhadap nilai tukar Rupiah terhadap mata uang Dolar Amerika Serikat dan Dolar Singapura pada tanggal akhir tahun dapat meningkatkan (mengurangi) nilai ekuitas atau laba rugi sebesar nilai yang disajikan pada tabel. Analisis ini dilakukan berdasarkan varian nilai tukar mata uang asing yang dipertimbangkan dapat terjadi pada tanggal laporan posisi keuangan konsolidasian dengan semua variabel lain adalah konstan.

Tabel berikut menunjukkan sensitivitas perubahan kurs Dolar Amerika Serikat, Yen Jepang dan Dolar Singapura terhadap laba neto dan ekuitas Grup yang dihitung dari aset dan liabilitas moneter dalam kurs asing:

Sensitivitas terhadap persentase kenaikan dan penurunan kurs mata uang asing:

<u>Variabel</u>	<u>Kenaikan/ (Penurunan) / Increase/ (Decrease)</u>	<u>(Penurunan)/Kenaikan Laba Sebelum Pajak Penghasilan / (Decrease)/Increase in Profit Before Tax</u>	<u>Variable</u>
<u>31 Desember 2025</u>			<u>December 31, 2025</u>
Nilai tukar Rupiah terhadap mata uang asing	10%/(10%)	(Rp963)/Rp963	Exchange rate of Rupiah against foreign currency

Risiko suku bunga

Risiko dimana nilai wajar atau arus kas masa depan dari suatu instrumen keuangan akan berfluktuasi karena perubahan suku bunga pasar.

**40. FINANCIAL INSTRUMENTS AND FINANCIAL
RISK MANAGEMENT (continued)**

**a. Financial risk management factors and
policies (continued)**

**Foreign currency exchange rate risks
(continued)**

Movement that may occur towards Rupiah exchange rate, as indicated in the table below against United States Dollar and Singapore Dollar at the year end that could increase (decrease) equity or profit loss amounting in the value presented in table. The analysis conducted based on variance of foreign currency exchange rate during the consolidated statement of financial position, while the other variables are held constant.

The following table presented sensitivity exchange rate changes of United States Dollar, Yen Japan and Singapore Dollar on net income and equity of the Group which are calculated based on monetary assets and liabilities balance in foreign currencies:

Sensitivity related to the increase and decrease of foreign currency rate:

Interest rate risk

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

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40. INSTRUMEN KEUANGAN DAN MANAJEMEN
RISIKO KEUANGAN (lanjutan)

a. Faktor dan kebijakan manajemen risiko
keuangan (lanjutan)

Risiko suku bunga

Pada tanggal laporan posisi keuangan konsolidasian, profil instrumen keuangan Grup yang dipengaruhi bunga adalah:

	2025	2024
Instrumen dengan bunga tetap		
Aset keuangan	154.436	314.281
Liabilitas keuangan	986.034	1.095.164
Total liabilitas - bersih	(831.598)	(780.883)
Instrumen dengan bunga mengambang		
Aset keuangan	520.680	86.717
Liabilitas keuangan	2.998.877	2.534.363
Total liabilitas - bersih	(2.478.197)	(2.447.646)

Tabel berikut menyajikan sensitivitas perubahan tingkat suku bunga yang mungkin terjadi, dengan variabel lain tetap konstan, terhadap laba Grup selama tahun berjalan.

Variabel	Kenaikan/ (Penurunan) / Increase/ (Decrease)
31 Desember 2025	
Tingkat suku bunga mengambang	50/(50) basis poin/ basis points

b. Nilai wajar instrumen keuangan

Nilai wajar sebagai harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran.

40. FINANCIAL INSTRUMENTS AND FINANCIAL
RISK MANAGEMENT (continued)

b. Financial risk management factors and
policies (continued)

Interest rate risk

On the consolidated statement of financial position date, the Group' profile of financial instruments that affected by the interest, as follows:

	Flat interest instrument
	Financial assets
	Financial liabilities
	Total liabilities - net
	Floating interest Instrument
	Financial assets
	Financial liabilities
	Total liabilities - net

The following table presents the sensitivity interest rate changes that may occur, with other variables held constant, towards the profit of the Group for the year.

(Penurunan)/Kenaikan Laba Sebelum Pajak Penghasilan / (Decrease)/Increase in Profit Before Tax	Variable
	December 31, 2025
(Rp11.246)/Rp11.246	Floating interest rate

b. Fair value of financial instruments

Fair value is the price that would be received to sell an asset or price that would be paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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40. INSTRUMEN KEUANGAN DAN MANAJEMEN
RISIKO KEUANGAN (lanjutan)

40. FINANCIAL INSTRUMENTS AND FINANCIAL
RISK MANAGEMENT (continued)

b. Nilai wajar instrumen keuangan (lanjutan)

b. Fair value of financial instruments
(continued)

Tabel di bawah ini menggambarkan nilai tercatat dan nilai wajar dari aset dan liabilitas keuangan yang tercatat pada laporan posisi keuangan konsolidasian pada tanggal 31 Desember 2025 dan 31 Desember 2024:

The table below shows the carrying amount and fair values of the financial assets and financial liabilities recorded in the consolidated statements of financial position as of December 31, 2025 and December 31, 2024:

	Nilai Tercatat/ Carrying Amount		Nilai Wajar/ Fair Value Amount		
	2025	2024	2025	2024	
Aset Keuangan					Financial Assets
<u>Aset keuangan diukur pada biaya perolehan diamortisasi</u>					<u>Financial assets measured at amortised cost</u>
Kas dan setara kas	676.802	384.284	676.802	384.284	Cash and cash equivalents
Investasi jangka pendek	541	-	541	-	Short-term investment
Piutang usaha	676.971	634.067	676.971	634.067	Trade receivable
Piutang lain-lain	112.173	104.506	112.173	104.506	Other receivables
Aset tidak lancar lainnya	99.050	95.666	99.050	95.666	Other non-current assets
Total	1.565.537	1.218.523	1.565.537	1.218.523	Total
Liabilitas Keuangan					Financial Liabilities
<u>Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi:</u>					<u>Financial liabilities carried at amortized cost:</u>
Utang bank jangka pendek	200.000	-	200.000	-	Short-term bank loan
Utang usaha	137.617	121.366	137.617	121.366	Trade payable
Utang lain-lain	109.682	112.195	109.682	112.195	Other payables
Beban akrual	86.412	67.844	86.412	67.844	Accrued expenses
Jaminan pelanggan	62.287	69.062	62.287	69.062	Customer deposits
Utang jangka panjang					Long-term liabilities
Utang Bank	2.798.877	2.534.363	2.798.877	2.534.363	Bank Loan
Liabilitas sewa	242.320	226.771	242.320	226.771	Lease liabilities
Lembaga keuangan	4.355	5.160	4.355	5.160	Financial institutions
Obligasi dan sukuk	739.359	863.233	739.359	863.233	Bonds and sukuk payable
Total	4.380.909	3.999.994	4.380.909	3.999.994	Total

Manajemen berpendapat bahwa nilai tercatat aset dan liabilitas keuangan yang dicatat sebesar biaya perolehan diamortisasi dalam laporan keuangan konsolidasian mendekati nilai wajarnya baik yang jatuh tempo dalam jangka pendek atau yang dibawa berdasarkan tingkat suku bunga pasar.

Management considers that the carrying amounts of financial assets and financial liabilities recorded at amortized cost in the consolidated financial statements approximate their fair values either because of their short-term maturities or they carry interest rate at market.

Nilai wajar instrumen keuangan ditentukan melalui analisis arus kas yang didiskonto dengan menggunakan tingkat diskonto yang setara dengan tingkat pengembalian yang berlaku bagi instrumen keuangan yang memiliki syarat dan periode jatuh tempo yang sama.

The fair value for the above financial instruments was determined by discounting the estimated cashflows using discount rates for financial instruments with similar term and maturity.

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41. TAMBAHAN INFORMASI ARUS KAS

a. Transaksi non-kas yang signifikan

Untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 31 Desember 2024, terdapat beberapa akun dalam laporan keuangan konsolidasian yang penambahannya merupakan aktivitas yang tidak mempengaruhi arus kas. Akun-akun tersebut adalah sebagai berikut:

	2025	2024
Penambahan aset tetap melalui:		
Uang muka pembelian	70.763	120.668
Lembaga keuangan	4.673	-
Penambahan aset hak-guna melalui:		
Liabilitas sewa	78.048	60.112
Uang muka pembelian	5.172	-
Lembaga keuangan	-	836

Acquisitions of fixed assets through :
Advance payment
Lease liabilities

Acquisitions of right-of-use assets through :
Lease liabilities
Advance payment
Financial institution

b. Perubahan yang timbul dari aktivitas pendanaan adalah sebagai berikut

b. Changes in liabilities arising from finance activities are as follows:

2025							
1 Januari/ January 1	Arus Kas/ Cash Flow	Dividen yang direalisasikan/Dividend Declared	Mata Uang Asing/ Foreign Exchange	Lain-Lain/ Others	31 Desember/ December 31		
Utang bank jangka Pendek	-	200.000	-	-	200.000		Short-term bank loans
Utang bank jangka panjang	2.534.363	249.546	-	-	2.798.877		Long-term bank loans
Liabilitas sewa	226.771	(79.434)	-	-	242.320		Lease liabilities
Utang lembaga keuangan	5.160	(5.954)	-	-	4.355		Financial institution loan
Utang obligasi dan sukuk	863.233	(125.800)	-	-	739.359		Bonds payable and sukuk
Dividen	-	(29.270)	29.270	-	-		Dividend
Jumlah liabilitas dari aktivitas pendanaan	3.629.527	209.088	29.270	-	3.984.911		Total liabilities from Financing activities
2024							
1 Januari/ January 1	Arus Kas/ Cash Flow	Dividen yang direalisasikan/Dividend Declared	Mata Uang Asing/ Foreign Exchange	Lain-Lain/ Others	31 Desember/ December 31		
Utang bank jangka Pendek	21.855	(21.811)	-	(44)	-		Short-term bank loans
Utang bank jangka panjang	1.875.153	660.438	-	-	2.534.363		Long-term bank loans
Liabilitas sewa	225.378	(71.527)	-	-	226.771		Lease liabilities
Utang lembaga keuangan	7.682	(3.842)	-	-	5.160		Financial institution loan
Utang obligasi dan sukuk	1.303.829	(443.700)	-	-	863.233		Bonds payable and sukuk
Dividen	-	(36.893)	36.893	-	-		Dividend
Jumlah liabilitas dari aktivitas pendanaan	3.433.897	82.665	36.893	(44)	3.629.527		Total liabilities from Financing activities

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42. SEGMENT OPERASI

Informasi segmen konsolidasi menurut segmen usaha adalah sebagai berikut:

42. OPERATING SEGMENTS

Consolidated segment information by business segment are as follows:

Untuk tahun yang berakhir pada tanggal 31 Desember 2025/ For the year ended December 31, 2025				
	Produk Gas/ Gas product	Jasa dan peralatan/ Equipment and service	Eliminasi/ Elimination	Total/Total
Penjualan neto	3.277.359	279.164	(547.720)	3.008.803
Laba kotor	1.292.333	88.710	-	1.381.043
Beban usaha tidak dapat dialokasikan Beban penjualan				(610.511)
Beban umum dan administrasi Beban lain - neto				(359.094) (10.400)
Laba usaha				401.038
Penghasilan keuangan - neto Beban keuangan				15.165 (325.939)
Laba sebelum pajak penghasilan				90.264
Beban pajak penghasilan - neto				(27.653)
Laba tahun berjalan				62.611
				Net sales
				Gross profit
				Unallocated operating Selling expenses General and administrative expenses Other expenses - net
				Operating profit
				Finance income - net Finance expense
				Profit before income tax
				Income tax expense - net
				Profit for the year

Untuk tahun yang berakhir pada tanggal 31 Desember 2024 / For the year ended December 31, 2024				
	Produk Gas/ Gas product	Jasa dan peralatan/ Equipment and service	Eliminasi/ Elimination	Total/Total
Penjualan neto	3.158.831	289.808	(540.964)	2.907.675
Laba kotor	1.182.147	89.827	-	1.271.974
Beban usaha tidak dapat dialokasikan Beban penjualan				(549.617)
Beban umum dan administrasi Penghasilan (beban) lain - neto				(334.947) 18.753
Laba usaha				406.163
Penghasilan keuangan Beban keuangan				23.074 (314.178)
Laba sebelum pajak penghasilan				115.059
Beban pajak penghasilan - neto				(4.863)
Laba tahun berjalan				110.196
				Net sales
				Gross profit
				Income from operations
				Finance income Finance expense
				Income before income tax
				Income tax expense - net
				Profit for the year

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serta untuk Tahun yang Berakhir
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(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

**PT SAMATOR INDO GAS TBK
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in millions of Rupiah,
unless otherwise stated)**

43. PERISTIWA SETELAH PERIODE PELAPORAN

Setelah tanggal pelaporan, ketegangan geopolitik di Timur Tengah meningkat menyusul tindakan militer di kawasan tersebut pada akhir Februari 2026. Perkembangan ini menyebabkan meningkatnya ketidakpastian geopolitik dan volatilitas di pasar keuangan dan energi global.

Grup menilai potensi dampak terhadap operasi, posisi keuangan, dan kinerja keuangan Grup yang dapat timbul melalui beberapa faktor, termasuk:

- volatilitas harga komoditas dan energi global
- gangguan pada rantai pasokan dan logistik global
- ketidakpastian makroekonomi yang lebih luas yang memengaruhi permintaan pelanggan volatilitas di pasar valuta asing dan pasar keuangan

Saat ini Grup tidak memiliki operasi langsung yang signifikan di negara-negara yang terlibat langsung dalam konflik tersebut. Namun, dampak ekonomi yang lebih luas akibat situasi geopolitik tersebut dapat memengaruhi operasi dan kinerja keuangan Grup secara tidak langsung.

Pada tanggal otorisasi atas laporan keuangan ini, tidak memungkinkan untuk mengestimasi secara andal dampak keuangan yang mungkin timbul akibat potensi eskalasi lebih lanjut dari konflik tersebut pada laporan keuangan konsolidasian Grup.

Manajemen akan terus memonitor perkembangan terkait konflik ini dan menilai potensi dampaknya pada periode pelaporan berikutnya.

43. EVENTS AFTER THE REPORTING PERIOD

Subsequent to the reporting date, geopolitical tensions in the Middle East escalated following military actions in the region at the end of February 2026. These developments have resulted in heightened geopolitical uncertainty and increased volatility in global financial and energy markets.

The Group assesses the potential implications on the results of the Group's operations, financial position and financial performance which may arise through several factors, including:

- *volatility in global commodity and energy prices*
- *disruptions in global supply chains and logistics*
- *broader macroeconomic uncertainty affecting customer demand volatility in foreign exchange and financial markets.*

The Group does not currently have significant direct operations in the countries directly involved in the conflict. However, the broader economic effects resulting from the geopolitical situation may indirectly affect the Group's operations and financial performance.

At the date of authorization of these financial statements, it is not possible to reliably estimate the financial impact that further escalation of the conflict may have on the Group's consolidated financial statements.

Management will continue to monitor developments relating to the conflict and assess potential implications in future reporting periods.

EMPOWERING INDUSTRY **ENABLING LIFE**

Laporan Terintegrasi **2025** Integrated Report



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