Anchoring Sustainable Growth

Mengokohkan Pertumbuhan Berkelanjutan

PT Merdeka Gold Resources Tbk
Treasury Tower 67th Floor
District 8 SCBD Lot. 28
Jalan Jenderal Sudirman Kav. 52–53
Jakarta Selatan - 12190, Indonesia
Telp : +62 21 39525585
Fax : +62 21 39525588

2025 **Sustainability Report**
Laporan Keberlanjutan

Daftar Isi
Contents

Sambutan Presiden Direktur 2
President Director's Message

1 Ikhtisar Kinerja Keberlanjutan
Sustainability Performance Highlights

1.1 Kinerja Ekonomi 10
Economic Performance

1.2 Kinerja Lingkungan 10
Environmental Performance

1.3 Kinerja Sosial 10
Social Performance

1.4 Kinerja Tata Kelola 11
Governance Performance

2 Sekilas Tentang MGR
MGR at Glance

2.1 Sekilas tentang MGR 14
MGR at a Glance

2.2 Visi, Misi dan Nilai-nilai 19
Vision, Mission and Values

2.3 Sertifikasi 21
Certifications

2.4 Keanggotaan dalam Asosiasi 22
Membership in Association

2.5 Tentang Laporan Keberlanjutan 22
About the Sustainability Report

3 Keberlanjutan di MGR
Sustainability at MGR

3.1 Komitmen dan Kebijakan 26
Commitment and Policies

3.2 Kerangka Keberlanjutan MGR 28
MGR's Sustainability Framework

3.3 Tata Kelola Keberlanjutan MGR 29
MGR's Sustainability Governance

3.4 Kontribusi Kami terhadap Tujuan Pembangunan Berkelanjutan 32
Our Contribution to the Sustainable Development Goals (SDGs)

3.5 Pelibatan Pemangku Kepentingan 34
Stakeholder Engagement

3.6 Penentuan Topik Material 37
Material Topics Determination

4 Enam Pilar Strategi Keberlanjutan MGR
MGR's Six Sustainability Strategy Pillars

4.1 Memelihara Lingkungan 40
Preserving the Environment

4.2 Memastikan "Setiap Orang Selamat, Selalu" 72
Ensuring "Everyone Safe, Always"

4.3 Memberdayakan Pekerja Kami 94
Empowering Our People

4.4 Memperhatikan Masyarakat 118
Caring for Communities

4.5 Menghormati Hak Asasi Manusia 134
Respecting Human Rights

4.6 Mengadopsi Tata Kelola Perusahaan yang Baik 142
Adopting Good Corporate Governance

5 Lampiran
Annexes

5.1 Pernyataan Asurans Independen 164
Independent Assurance Statement

5.2 Indeks Isi GRI 168
GRI Content Index

5.3 Indeks POJK dan SEOJK 178
POJK and SEOJK Indexes

5.4 Indeks ESG Code HKEX 182
HKEX's ESG Code Index

5.5 Indeks TCFD 187
TCFD Index

5.6 Formulir Tanggapan 188
Feedback Form



Ore Preparation Plant (OPP) at Pani Gold Mine

Sambutan Presiden Direktur

President Director's Message [A.1][D.1][2-22]



Boyke Poerbaya Abidin
Presiden Direktur
President Director

Para Pemangku Kepentingan yang Terhormat,

Dengan bangga kami mempersembahkan Laporan Keberlanjutan perdana tahun 2025 kami, yang menegaskan kembali komitmen kami terhadap praktik pertambangan yang bertanggung jawab, transparan, dan berkelanjutan.

Bagi PT Merdeka Gold Resources Tbk (MGR), keberlanjutan merupakan aspek yang mendasar dan menjadi pertimbangan utama dalam setiap proses pengambilan keputusan. Prinsip keberlanjutan tersebut menjadi landasan dalam menjalankan strategi bisnis, pengelolaan operasional, serta pengembangan perusahaan secara jangka panjang.

Komitmen dan Pendekatan Keberlanjutan Kami

MGR berkomitmen untuk menjalankan seluruh kegiatan usaha secara berkelanjutan dan bertanggung jawab, dengan tujuan menghasilkan dampak positif yang berkelanjutan bagi perekonomian, lingkungan, serta masyarakat di wilayah operasional kami.

Dengan mengintegrasikan keberlanjutan ke dalam visi, misi, dan nilai-nilai inti perusahaan, kami telah menetapkan enam Pilar Strategi Keberlanjutan sebagai panduan dalam setiap tindakan dan proses pengambilan keputusan, yaitu: Memelihara Lingkungan; Memastikan "Setiap Orang Selamat, Selalu"; Memberdayakan Pekerja Kami; Memperhatikan Masyarakat; Menghormati Hak Asasi Manusia; serta Mengadopsi Tata Kelola Perusahaan yang Baik.

Pilar-pilar ini menjadi landasan utama kerangka keberlanjutan kami dan dirancang untuk mengoptimalkan kontribusi kami dalam mendukung pencapaian Tujuan Pembangunan Berkelanjutan (SDGs).

Distinguished Stakeholders,

We are proud to present our inaugural 2025 Sustainability Report, reaffirming our commitment to responsible, transparent, and sustainable mining practices.

For PT Merdeka Gold Resources Tbk (MGR), sustainability is an essential aspect and a primary consideration in every decision-making process. These principles serve as the foundation for our business strategy, operational management, and the Company's long-term development.

Our Sustainability Commitment and Approach

MGR is committed to carrying out all business activities in a sustainable and responsible manner, with the aim of generating lasting positive impacts on the economy, the environment, and the communities within our operational areas.

By integrating sustainability into our vision, mission, and core values, we have established six Sustainability Strategy Pillars to guide our actions and decision-making: Preserving the Environment; Ensuring "Everyone Safe, Always"; Empowering Our People; Caring for Communities; Respecting Human Rights; and Adopting Good Corporate Governance.

These pillars form the cornerstone of our sustainability framework and are intended to optimize our contribution to the achievement of the United Nations Sustainable Development Goals (SDGs).

Tonggak Pertumbuhan Strategis

Pada tahun 2025, MGR mencapai tonggak penting melalui pencatatan resmi saham Perseroan di Bursa Efek Indonesia (BEI) pada 23 September 2025 dengan kode saham EMAS. Pencatatan ini semakin memperkuat komitmen Perseroan terhadap transparansi, penerapan tata kelola perusahaan yang baik, serta penciptaan nilai jangka panjang bagi para pemangku kepentingan.

Kemudian, pada 1 Oktober 2025, MGR memulai kegiatan penambangan perdana di Tambang Emas Pani yang berlokasi di Kabupaten Pohuwato, Provinsi Gorontalo. Perseroan kemudian menyelesaikan pembangunan fasilitas *Ore Preparation Plant* (OPP), yaitu fasilitas pengolahan bijih emas hasil penambangan sebelum dilanjutkan ke proses pelindian.

Pada Januari 2026, proses irigasi bijih emas dimulai di fasilitas *heap leach*. Hal ini kemudian diikuti dengan penuangan emas perdana oleh Tambang Emas Pani pada 14 Februari 2026, yang menandai dimulainya produksi emas secara komersial. Selanjutnya, Tambang Emas Pani resmi melakukan pengiriman perdana batangan *dore* untuk proses pemurnian di fasilitas pemurnian pada 27 Februari 2026.

Tambang Emas Pani dirancang sebagai operasi berbiaya rendah dan berumur panjang yang mendukung pertumbuhan ekonomi berkelanjutan melalui penciptaan lapangan kerja, pengembangan kapasitas lokal, serta penerapan praktik pertambangan yang efisien dan bertanggung jawab.

Pada tahap awal, Tambang Emas Pani menggunakan metode pengolahan *heap leach* untuk mengolah bijih oksida yang berada dekat permukaan, dengan target produksi emas tahunan sekitar 110.000–200.000 ons di tahun 2026. Pada fase ekspansi berikutnya, Tambang Emas Pani akan menggunakan metode pengolahan *carbon-in leach* (CIL) untuk mengolah rentang jenis bijih yang lebih luas, termasuk bijih oksida, transisi, dan bijih segar. Strategi pengembangan bertahap ini diharapkan dapat secara signifikan meningkatkan kapasitas pengolahan dan tingkat perolehan, sehingga memposisikan MGR untuk mencapai produksi emas puncak 500.000 ons emas per tahun.

Lingkungan

MGR menempatkan pemeliharaan lingkungan sebagai prioritas utama untuk memastikan keberlanjutan jangka panjang operasional serta perlindungan ekosistem di sekitar wilayah pertambangan. Perusahaan menyadari bahwa kegiatan operasional memiliki potensi untuk memengaruhi kualitas udara, air, dan tanah, serta keanekaragaman hayati. Oleh karena itu, pelestarian lingkungan tertanam dalam strategi keberlanjutan MGR dan terintegrasi dalam seluruh proses pengambilan keputusan operasional.

A Strategic Growth Milestone

In 2025, MGR reached a significant milestone through the official listing of the Company's shares on the Indonesia Stock Exchange (IDX) on September 23, 2025 under the ticker code EMAS. This listing further strengthened the Company's commitment to transparency, the implementation of good corporate governance, and the creation of long-term value for its stakeholders.

Subsequently, on October 1, 2025, MGR commenced its initial mining operations at the Pani Gold Mine, located in Pohuwato Regency, Gorontalo Province. The Company then completed the construction of the Ore Preparation Plant (OPP), a facility designed to process mined gold ore prior to the leaching process.

In January 2026, the irrigation process of gold ore began at the heap leach facility. This was followed by the Pani Gold Mine's first gold pour in February 14, 2026, marking the start of commercial gold production. Subsequently, the Pani Gold Mine officially carried out its first shipment of dore bars for refining at a refining facility on February 27, 2026.

The Pani Gold Mine is designed as a low-cost, long-life operation that supports sustainable economic growth through job creation, local capacity development, and the implementation of efficient and responsible mining practices.

In its initial phase, Tambang Emas Pani utilizes the heap leach processing method to process near-surface oxide ore, targeting annual gold production of approximately 110,000–200,000 ounces in 2026. In the subsequent expansion phase, Pani Gold Mine will implement a carbon-in leach (CIL) processing method to treat a broader range of ore types, including oxide, transition, and fresh ore. This phased development strategy is expected to significantly increase throughput and recovery rates, positioning MGR to to achieve peak gold production of 500,000 ounces per year.

Environment

MGR places environmental preservation at the core of its priorities to ensure the long-term sustainability of operations and the protection of ecosystems surrounding its mining areas. The Company recognizes that its activities have the potential to affect air, water, and soil quality, as well as biodiversity. Accordingly, environmental preservation is embedded within MGR's sustainability strategy and integrated into all operational decision-making processes.

Pada tahun 2025, kami terus memperkuat komitmen terhadap pengelolaan lingkungan, termasuk melalui pengembangan kebijakan-kebijakan terkait lingkungan yaitu, Kebijakan Lingkungan, Kebijakan Pengelolaan Air, Kebijakan Pengelolaan Limbah, Kebijakan Pengelolaan Keanegaragaman Hayati, Kebijakan Emisi, Kebijakan Energi, dan Kebijakan Perubahan Iklim.

Peningkatan berkelanjutan dalam pengelolaan lingkungan tercermin dari pencapaian sertifikasi ISO 14001 untuk Sistem Manajemen Lingkungan di 100% wilayah operasional kami, yang menegaskan komitmen terhadap praktik terbaik global dan kepatuhan terhadap peraturan yang berlaku. Melalui berbagai inisiatif ini, kami terus mendorong praktik pertambangan yang bertanggung jawab sekaligus meminimalkan dampak terhadap lingkungan.

Menangani Perubahan Iklim

MGR menyadari bahwa perubahan iklim merupakan keadaan darurat global yang memerlukan aksi kolektif dan respons yang terkoordinasi. Sejalan dengan hal tersebut, MGR telah menetapkan Kebijakan Perubahan Iklim yang mencerminkan komitmen Perusahaan untuk berkontribusi dalam solusi iklim melalui pengurangan emisi Gas Rumah Kaca (GRK) secara berkelanjutan serta dukungan terhadap inisiatif iklim nasional dan internasional.

Sebagai bagian dari upaya penurunan emisi, MGR telah menandatangani Perjanjian Jual Beli Sertifikat Energi Terbarukan (*Renewable Energy Certificates*/REC) dengan PT Management Energy Indonesia, anak PT Perusahaan Listrik Negara (PLN). Melalui penandatanganan Perjanjian Jual Beli REC tersebut, efektif sejak 1 Januari 2026, pasokan listrik yang digunakan di Tambang Emas Pani akan berasal dari energi bersih bersumber dari Pembangkit Listrik Tenaga Air (PLTA) Bakaru yang disediakan oleh PLN.

Kesehatan dan Keselamatan Kerja

Kesehatan dan Keselamatan Kerja (K3) merupakan salah satu nilai inti MGR. Perusahaan berkomitmen untuk mencapai tujuan "Setiap Orang Selamat, Selalu" dengan membangun budaya keselamatan yang kuat serta menerapkan sistem manajemen K3 yang efektif guna secara proaktif mengidentifikasi, mengelola, dan meminimalkan risiko di seluruh aktivitas operasional.

Pada tahun 2025, MGR berhasil mencapai target korporasi dalam menurunkan tingkat frekuensi insiden sekaligus mempertahankan kinerja tanpa kecelakaan kerja fatal. Pencapaian ini mencerminkan komitmen Perusahaan terhadap peningkatan kinerja keselamatan secara berkelanjutan, dengan *Total Recordable Injury Frequency Rate* (TRIFR) menurun dari 0,78 pada tahun 2024 menjadi 0,68 pada tahun 2025, sementara *Lost Time Injury Frequency Rate* (LTIFR) tetap berada pada angka nol selama tiga tahun berturut-turut (2023–2025).

In 2025, we continued to strengthen our commitment to environmental management, including through the development of environmental-related policies include the Environmental Policy, Water Management Policy, Waste Management Policy, Biodiversity Management Policy, Emissions Policy, Energy Policy, and Climate Change Policy.

Continuous improvement in environmental management is reflected in the achievement of ISO 14001 certification for Environmental Management Systems across 100% of our operations, reaffirming our commitment to global best practices and regulatory compliance. Through these initiatives, we continue to promote responsible mining practices while minimizing environmental impacts.

Addressing Climate Change

MGR recognizes that climate change is a global emergency requiring collective action and coordinated responses. In line with this, MGR has established a Climate Change Policy that reflects the Company's commitment to contributing to climate solutions through the continuous reduction of Greenhouse Gas (GHG) emissions and support for national and international climate initiatives.

As part of its emission reduction efforts, MGR has signed a Renewable Energy Certificate (REC) Sale and Purchase Agreement with PT Management Energy Indonesia, a subsidiary of PT Perusahaan Listrik Negara (PLN). Through the signing of this REC Sale and Purchase Agreement, effective January 1, 2026, the electricity supply used at Pani Gold Mine will be sourced from clean energy generated by the Bakaru Hydropower Plant, provided by PLN.

Occupational Health and Safety

Occupational Health and Safety (OHS) is one of MGR's core values. The Company is committed to achieving the goal of "Everyone Safe, Always" by fostering a strong safety culture and implementing effective OHS management systems to proactively identify, manage, and minimize risks across all operational activities.

In 2025, MGR achieved its corporate target of reducing incident frequency rates while maintaining zero work-related fatalities. This achievement reflects the Company's commitment to continuous improvement in safety performance, with the Total Recordable Injury Frequency Rate (TRIFR) decreasing from 0.78 in 2024 to 0.68 in 2025, while the Lost Time Injury Frequency Rate (LTIFR) remained at zero for three consecutive years (2023–2025).

Ketenagakerjaan

Dalam pengembangan sumber daya manusia, MGR menunjukkan komitmen kuat untuk memprioritaskan perekrutan tenaga kerja lokal, mempersiapkan mereka memasuki dunia kerja sekaligus mendukung keberlanjutan jangka panjang operasional pertambangan.

Melalui program pelatihan teknis yang dipadukan dengan pembinaan kesiapan mental serta kesempatan belajar dari operasi pertambangan berstandar internasional, Perusahaan membangun fondasi yang kokoh untuk meningkatkan kapasitas lokal dan kemandirian masyarakat.

Hingga tahun 2025, *Talent Development Program* (TDP) telah dilaksanakan untuk tujuh angkatan, dengan fokus utama pada peningkatan keterampilan operator alat berat, serta satu angkatan khusus yang didedikasikan untuk pendampingan guru Sekolah Menengah Kejuruan, yang secara langsung memberikan manfaat lebih luas bagi masyarakat. Program ini merupakan inisiatif strategis untuk menyiapkan tenaga kerja terampil yang mampu mendukung operasional Tambang Emas Pani dan bersaing di industri pertambangan modern.

Hak Asasi Manusia

MGR menempatkan penghormatan terhadap hak asasi manusia sebagai inti dari operasional bisnisnya. Pada tahun 2025, MGR menetapkan Kebijakan Hak Asasi Manusia yang berdiri sendiri dan selaras dengan *United Nations Guiding Principles on Business and Human Rights*. Kebijakan ini menegaskan komitmen kami untuk menjunjung tinggi hak asasi manusia yang diakui secara internasional serta memperlakukan setiap individu dengan martabat dan rasa hormat, termasuk kelompok rentan. Kebijakan ini juga menegaskan tanggung jawab kami untuk menghormati hak-hak karyawan, kontraktor, pekerja pemasok, serta masyarakat yang terdampak oleh operasional kami.

Pada tahun 2025, MGR terus memperkuat kesadaran dan implementasi hak asasi manusia melalui penyelenggaraan pelatihan hak asasi manusia bagi personel keamanan. Pelatihan ini memastikan bahwa petugas keamanan menjalankan tugasnya dengan menghormati martabat dan hak setiap individu, khususnya dalam interaksi dengan karyawan, kontraktor, dan masyarakat lokal. Selain itu, MGR juga melaksanakan sosialisasi hak asasi manusia kepada perwakilan kontraktor, guna memperkuat kesamaan pemahaman dan harapan terkait penghormatan terhadap hak asasi manusia di seluruh rantai nilai kami.

Employment

In human capital development, MGR demonstrates a strong commitment to prioritizing local workforce recruitment, preparing them for the world of work while supporting the long-term sustainability of mining operations.

Through technical training programs combined with mental preparedness initiatives and opportunities to learn from internationally standardized mining operations, the Company builds a solid foundation for enhancing local capacity and community independence.

As of 2025, the Talent Development Program (TDP) has been conducted in seven batches, primarily focusing on improving heavy equipment operator skills, as well as one special batch dedicated to mentoring vocational high school teachers, directly benefiting the broader community. This program represents a strategic initiative to prepare a skilled workforce capable of operating the Pani Gold Mine and competing in the modern mining industry.

Human Rights

MGR places respect for human rights at the core of its business operations. In 2025, MGR established a stand-alone Human Rights Policy aligned with the United Nations Guiding Principles on Business and Human Rights. The Policy affirms our commitment to upholding internationally recognized human rights and to treating all individuals with dignity and respect, including vulnerable groups. It underscores our responsibility to respect the rights of our employees, contractors, suppliers' workers, and communities affected by our operations.

In 2025, MGR continued to strengthen human rights awareness and implementation by providing human rights training to its security personnel. This training ensures that security officers carry out their duties with respect for the dignity and rights of all individuals, particularly in their interactions with employees, contractors, and local communities. In addition, MGR conducts human rights socialization for contractor representatives, reinforcing shared expectations regarding respect for human rights throughout our value chain.

Pengembangan dan Pemberdayaan Masyarakat

MGR berkomitmen untuk meningkatkan kesejahteraan masyarakat lokal di sekitar wilayah operasional sebagai bagian integral dari strategi bisnis berkelanjutan Perusahaan.

Program sosial kami berlandaskan pada delapan pilar pengembangan dan pemberdayaan masyarakat sebagaimana diamanatkan oleh peraturan perundang-undangan yang berlaku, yaitu: pendidikan, kesehatan, peningkatan pendapatan, kemandirian ekonomi, pengembangan sosial dan budaya, pelestarian lingkungan, penguatan kelembagaan masyarakat, serta infrastruktur. Program-program tersebut dirumuskan melalui kajian dampak sosial, pelibatan pemangku kepentingan, dan penyelarasan dengan prioritas pembangunan pemerintah, guna memastikan manfaat yang bermakna bagi masyarakat serta kontribusi yang terukur terhadap SDGs, khususnya dalam pengentasan kemiskinan, pendidikan berkualitas, pekerjaan layak dan pertumbuhan ekonomi, serta aksi terhadap perubahan iklim.

Pada tahun 2025, MGR mengalokasikan dana sebesar USD 210.743 untuk program pengembangan dan pemberdayaan masyarakat, yang mencerminkan komitmen Perusahaan dalam menciptakan dampak positif yang berkelanjutan serta mendukung pembangunan sosial, ekonomi, dan lingkungan di wilayah operasionalnya.

Melangkah ke Depan

Seiring dengan percepatan proses kegiatan dan produksi MGR, Perusahaan tidak hanya tetap berkomitmen terhadap praktik pertambangan yang bertanggung jawab, tetapi juga terus memperkuat dan meningkatkan penerapannya di seluruh aspek kegiatan usaha. Kami senantiasa menyempurnakan standar, sistem, dan mekanisme pengawasan guna memastikan bahwa pertambangan yang bertanggung jawab tetap tertanam dalam setiap langkah pertumbuhan kami.

Dalam upaya mencapai ambisi pertumbuhan berkelanjutan, MGR menghadapi beberapa tantangan utama yang memerlukan perhatian ke depan. Hal ini mencakup memastikan kepatuhan terhadap berbagai persyaratan perizinan dari otoritas pemerintah terkait, meningkatnya aktivitas kontraktor di lokasi yang berkaitan dengan proyek CIL dan infrastruktur, serta masih berlangsungnya aktivitas pertambangan ilegal di sekitar area operasional MGR.

Untuk mengatasi tantangan tersebut, MGR menerapkan praktik manajemen risiko yang kuat, mendorong keunggulan operasional, serta menjaga keterlibatan pemangku kepentingan secara proaktif guna memastikan bahwa kegiatan usaha dijalankan secara aman, sepenuhnya mematuhi peraturan yang berlaku, dan dengan akuntabilitas.

Community Development and Empowerment

MGR is dedicated to enhancing the well-being of local communities surrounding its operational areas as an integral component of its sustainable business strategy.

Our social programs are anchored in eight pillars of community development and empowerment as mandated by applicable laws and regulations: education, health, income enhancement, economic self-reliance, social and cultural development, environmental stewardship, community institutional strengthening, and infrastructure. The programs are formulated through social impact assessments, stakeholder engagement, and alignment with government development priorities, ensuring meaningful community benefits and measurable contributions to the SDGs, particularly in poverty reduction, quality education, decent work and economic growth, and climate action.

In 2025, MGR allocated USD 210,743 to community development and empowerment programs, reflecting the Company's commitment to generating sustainable positive impacts and supporting social, economic, and environmental development in its areas of operation.

Going Forward

In line with the acceleration of MGR's operational activities and production, the Company not only remains committed to responsible mining practices but continues to strengthen and enhance their implementation across all aspects of its activities. We are continuously refining our standards, systems, and oversight to ensure that responsible mining remains embedded in our growth trajectory.

In pursuing its sustainable growth ambitions, MGR faces several key challenges requiring attention going forward. This includes ensuring compliance with the variable licensing requirements from relevant government authorities, an increase in site-based contractor activities related to CIL and infrastructure projects, and the ongoing presence of illegal mining activities around MGR's operational area.

To address these challenges, MGR implements robust risk management practices, drives operational excellence, and maintains proactive stakeholder engagement to ensure that business activities are conducted safely, in full regulatory compliance, and with accountability.

Dukungan yang teguh dari para pemegang saham dan para pemangku kepentingan memberdayakan kami untuk terus meningkatkan kinerja keberlanjutan serta memperkuat keyakinan kami akan kemampuan MGR dalam menghadapi tantangan keberlanjutan di masa mendatang secara efektif.

Dengan dedikasi yang kuat terhadap pengelolaan lingkungan, tanggung jawab sosial, dan tata kelola yang baik, kami berada pada posisi yang tepat untuk mewujudkan visi kami menjadi perusahaan pertambangan emas kelas dunia yang tumbuh secara berkelanjutan, menjunjung tinggi integritas, dan menciptakan nilai jangka panjang bagi para pemangku kepentingan.

Atas nama Direksi, kami menyampaikan terima kasih dan penghargaan yang sebesar-besarnya kepada seluruh pemegang saham dan pemangku kepentingan atas dukungan, kepercayaan, dan kerja sama yang berkelanjutan.

The steadfast support of our shareholders and stakeholders empowers us to continuously enhance our sustainability performance and reinforces our confidence in MGR's ability to effectively navigate future sustainability challenges.

With a strong dedication to environmental stewardship, social responsibility, and good governance, we are well positioned to realize our vision of becoming a world-class gold mining company that grows sustainably, upholds integrity, and creates long-term value for our stakeholders.

On behalf of the Board of Directors, we extend our sincere gratitude and appreciation to all shareholders and stakeholders for their continued support, trust, and collaboration.

Jakarta, 10 Maret 2026 | March 10, 2026
Atas Nama Direksi | On Behalf of the Board of Directors



Boyke Poerbaya Abidin
Presiden Direktur
President Director

Sustainability Performance Highlights

Ikhtisar Kinerja Keberlanjutan

Pani Gold Mine's site

Ikhtisar Kinerja Keberlanjutan

Sustainability Performance Highlights [B.1][B.2][B.3][F.2]

Ekonomi
Economic

	2025	2024	2023
Revenue (Million USD)	0.13	1.74	1.39
Net Profit (Million USD)	(27.49)	(12.70)	(6.83)

Lingkungan
Environment

	2025	2024	2023
Energy Consumption (Gigajoule)	605,256	247,971	106,378
GHG Emission Scope 1 and 2 (Ton CO_2 (e))	84,131	105,403	24,243
Water Withdrawal (Megaliters)	116.87	53.75	54.13
Water Consumption (Megaliters)	116.87	53.75	54.13
Slope stabilization (ha)	13.62	3.29	-
Cost for environmental management (Million USD)	0.46	0.34	0.45

Sosial
Social

	2025	2024	2023
Fatalities	0	0	0
Lost Time Injury Frequency Rate (LTIFR)	0.00	0.00	0.00
Total Recordable Injury Frequency Rate (TRIFR)	0.68	0.78	0.72
Training Hours (training hours)	7,360	-	-
Female Employee (%)	15	13	8

Community Development and Empowerment Fund

Total funds spent for Community Development and Empowerment Programs in 2025 amounted to **USD 210,743**

Human Rights Training for Security Personnel

32% of security personnel at Pani Gold Mine received human rights training in 2025

Tata Kelola
Governance

Oversight

BoD's oversight of sustainability commitment implementation

Remuneration

BoD and BoC's **pay is linked to sustainability**

Code of Conduct

All employees (100%) received a refresher on the Code of Conduct through periodic email communications in 2025

Contractors

100% of primary contractors were assessed for compliance with CMS standards during the contractors' selection process and **zero** contracts were terminated due to significant environmental and social impacts in 2025

Risk Management

Risk management training was delivered to 68 participants from Pani Gold Mine in 2025



▲ *MGR is listed on Indonesia Stock Exchange (IDX)*

Merdeka Gold Resources at a Glance

Sekilas Tentang Merdeka Gold Resources

Pani Gold Mine's site

Profil Merdeka Gold Resources

Merdeka Gold Resources Profile [2-1] [2-3] [2-6] [C.2] [C.4]

Nama Perusahaan
Company Name

PT Merdeka Gold Resources Tbk ("MGR")

Tanggal Pendirian
Date of Establishment

20 November 2015

Bidang Usaha
Line of Business

Perseroan bergerak dalam bidang Perusahaan induk atas grup usaha yang bergerak di bidang pertambangan emas dan mineral pengikutnya, pengolahan dan kegiatan usaha terkait lainnya yang terintegrasi secara vertikal.

The Company is engaged as a holding entity for a business group operating in gold mining and its associated minerals, processing activities, and other related business operations that are vertically integrated.

Kantor Pusat
Head Office

Treasury Tower 67th Floor
District 8 SCBD Lot. 28
Jalan Jenderal Sudirman Kav. 52–53
South Jakarta 12910, Indonesia

Telephone: +62 21 39525585
Facsimile: +62 21 39525588
corsec@merdekagoldresources.com
www.merdekagoldresources.com

PT Merdeka Gold Resources Tbk (sebelumnya bernama PT Pani Bersama Jaya), adalah perusahaan pertambangan yang didirikan di Indonesia yang berkomitmen untuk menyediakan logam emas strategis bagi kesehatan, teknologi, dan transisi energi secara bertanggung jawab dan berkelanjutan.

Operasi utama MGR berpusat pada Tambang Emas Pani, yang berlokasi di Desa Hulawa, Kecamatan Buntulia, Kabupaten Pohuwato, Provinsi Gorontalo. Proyek ini dirancang sebagai salah satu operasi emas berskala besar dan berumur panjang di Indonesia, dengan potensi peningkatan nilai yang signifikan dan profil risiko teknis yang rendah. Berdasarkan estimasi sumber daya terbaru, Tambang Emas Pani memiliki 292,4 juta ton bijih dengan kandungan 7,0 juta ounce emas (kadar 0,75 g/t) serta cadangan bijih sebesar 77,5 juta ton dengan kandungan 1,9 juta ounce emas (kadar 0,78 g/t).

Optimalisasi nilai operasional dicapai dengan pengembangan terpadu antara Izin Usaha Pertambangan Operasi Produksi (IUP-OP) milik PETS dan Kontrak Karya (KK) milik GSM, sehingga memungkinkan pengelolaan cadangan dalam skala yang lebih besar, efisiensi fasilitas, optimasi modal, dan peningkatan produktivitas keseluruhan.

Selanjutnya, pengelolaan risiko MGR dilakukan dengan mengintegrasikan prinsip tata kelola yang kuat, keselamatan dan kesehatan kerja, perlindungan lingkungan, penghormatan hak asasi manusia, serta hubungan positif dengan masyarakat.

PT Merdeka Gold Resources Tbk (formerly PT Pani Bersama Jaya) is is a mining company established in Indonesia that is committed to providing strategic gold metals for health, technology, and the energy transition in a responsible and sustainable manner.

MGR's primary operations are centered on the Pani Gold Mine, located in Hulawa Village, Buntulia District, Pohuwato Regency, Gorontalo Province. Designed as one of Indonesia's large-scale and long-life gold operations, the project offers substantial upside potential with a low technical-risk profile. Based on the latest resource estimates, the Pani Gold Mine contains 292.4 million tonnes of ore with 7.0 million ounces of gold at a grade of 0.75 g/t, and proven and probable reserves of 77.5 million tonnes containing 1.9 million ounces of gold at a grade of 0.78 g/t.

Operational value optimization is achieved through an integrated development approach combining the Mining Business License for Production Operations (IUP-OP) mining license held by PETS and the Contract of Work (CoW) area held by GSM, enabling larger-scale resource management, facility efficiency, capital optimization, and overall productivity improvements.

Furthermore, MGR manages risks by embedding strong governance principles, occupational safety and health, environmental stewardship, respect for human rights, and constructive community relations across its operations.

Skala Perusahaan

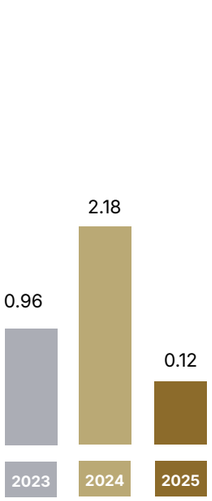
Corporate Scale [2-6][C.3][C.4]

Keterangan | Description	2025	
Sumber Daya Manusia Human Resources	448	**Karyawan** Employees
Total Aset Total Assets	740.64	**Juta USD** Million USD
Total Liabilitas Total Liabilities	359.70	**Juta USD** Million USD
Total Ekuitas Total Equity	380.94	**Juta USD** Million USD
Laba Bersih Net Profit	(27.49)	**Juta USD** Million USD
Pendapatan Usaha Revenue	0.13	**Juta USD** Million USD

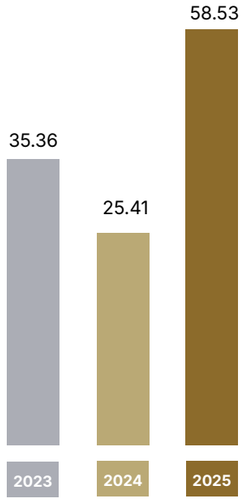


Nilai Ekonomi Langsung yang Dihasilkan dan Didistribusikan
Direct Economic Value Generated and Distributed [201-1][14.9.2][14.23.1][14.23.2]

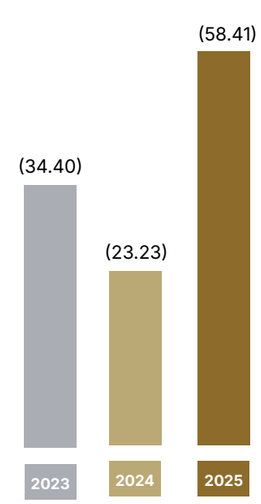
Nilai ekonomi yang dihasilkan
Economic value generated
Juta USD/million USD



Nilai ekonomi yang didistribusikan
Economic value distributed
Juta USD/million USD



Nilai ekonomi yang ditahan
Economic value retained
Juta USD/million USD



Informasi nilai ekonomi dihasilkan, didistribusikan, dan ditahan tahun 2025 disajikan berbasis kas berdasarkan Laporan Keuangan yang telah diaudit. Nilai ekonomi yang ditahan bernilai negatif karena Perusahaan masih berada pada tahap pra-operasional dan baru memulai kegiatan penambangan pada Oktober 2025. Informasi tersebut sesuai dengan pengungkapan Standar GRI.

The economic value generated, distributed, and retained in 2025 information is presented on a cash basis based on the audited Financial Statements. Economic value retained is negative as the Company was in the pre-operational stage and only began mining operations in October 2025. The information follows the GRI Standards disclosure.

Pada tahun 2025, tidak terdapat produk yang ditarik kembali dan tidak terdapat bantuan finansial yang diterima dari pemerintah. [201-4] [F.29] [14.23.3] [KPI B6.1]

In 2025, no products have been recalled and no financial assistance has been received from the government.



Ore Crushing at Pani

Aktivitas dan Lokasi Operasi Merdeka Gold Resources
Merdeka Gold Resources' Operations and Activities [C.3][C.4][2-2][2-6]



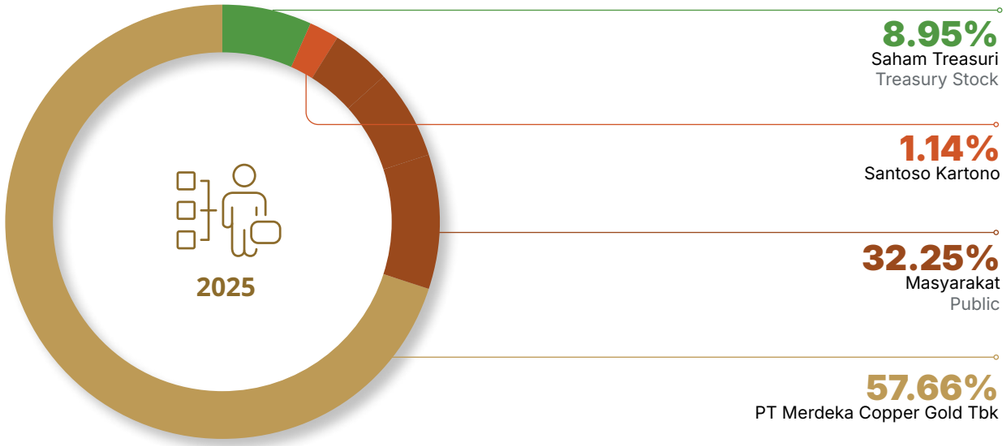
Pasar produk emas dan perak MGR meliputi sektor perhiasan, medis, kimia, dan elektronik, dengan permintaan utama dari India, Tiongkok, Hong Kong, Taiwan, Amerika Serikat, dan Turki. MGR menargetkan penjualan emas dan perak ke pasar domestik dan internasional melalui pembeli logam mulia dan industri hilir.

MGR's gold and silver product markets include the jewelry, medical, chemical, and electronics sectors, with primary demand from India, China, Hong Kong, Taiwan, the United States, and Turkey. MGR targets the sale of gold and silver to domestic and international markets through precious metals buyers and downstream industries.

Struktur Pemegang Saham Perusahaan
Shareholder Structure [C.3][C.6][2-1]

MGR dimiliki oleh PT Merdeka Copper Gold Tbk sebagai pemegang saham pengendali. Sepanjang tahun 2025, terdapat perubahan dalam struktur kepemilikan perusahaan dibanding tahun sebelumnya. Susunan pemegang saham perusahaan per tanggal 31 Desember 2025 adalah sebagai berikut:

MGR is majority-owned by PT Merdeka Copper Gold Tbk, which holds the controlling stake. Throughout 2025, there have been changes in the company's ownership structure compared to the previous year. The composition of the company's shareholders as of December 31, 2025 is as follows:



No.	Pemegang Saham Shareholders	Jumlah Saham Number of Shares	%
	Pemegang Saham Utama **Shareholders**		
1	PT Merdeka Copper Gold Tbk	9,329,376,465	57.66
2	Santoso Kartono	185,041,495	1.14
3	Masyarakat Public	5,216,948,100	32.25
4	Saham Treasuri Treasury Stock	1,448,866,615	8.95
	Jumlah **Total**	**16,180,232,675**	**100.00**

Visi dan Misi
Vision and Mission [C.1]

VISI VISION

"Menjadi perusahaan berkelas dunia yang bertumbuh secara berkelanjutan, berintegritas dan menciptakan nilai jangka panjang bagi para pemangku kepentingan

To become a world-class company that grows sustainability, upholds integrity, and creates long-term value for our stakeholders"

MISI MISSION

"Mengelola dan mengembangkan sumber daya mineral Indonesia secara efisien, aman, berkelanjutan, dan bertanggung jawab

To manage and develop Indonesia's mineral resources efficiently, safely, sustainably, and responsibly

Menerapkan keberlanjutan di seluruh kegiatan usaha, dengan komitmen terhadap keselamatan kerja, kepedulian terhadap lingkungan, dan kontribusi sosial bagi masyarakat

Implementing sustainability across all business activities, with a commitment to safety, environmental responsibility, and social contribution to the communities

Menjalankan praktik pertambangan berkelanjutan serta menciptakan nilai tambah melalui eksplorasi lanjutan, pengembangan potensi aset, dan strategi bisnis yang adaptif dan berkelanjutan

Carrying out sustainable mining practices and creating added value through continued exploration, asset potential development, and adaptive, long-term business strategies

Menjunjung tinggi tata kelola perusahaan yang transparan, berintegritas, dan akuntabel

Upholding corporate governance that is transparent, ethical, and accountable"

Nilai-nilai Perusahaan
Corporate Values [C.1]

MGR tumbuh dan berkembang berbasis nilai dan budaya perusahaan yang disingkat sebagai GReAtnESs.

Pertumbuhan dapat diraih jika kita saling menghormati, bekerja secara akuntabel dan kolaboratif untuk menghasilkan kinerja yang unggul dan senantiasa mengutamakan keselamatan kerja dan keberlanjutan.

MGR to grow and develop based on corporate values and culture shortened as GReAtnESs.

Growth can be achieved if we respect each other, work accountably and collaboratively to achieve excellence, and put safety and sustainability as our top priority.

GReAtnESS

Growth, Respect, Accountability, Collaboration, Excellence, Safety & Sustainability

Growth
PERTUMBUHAN

- Kami secara aktif mendorong pertumbuhan karyawan, organisasi, dan pemangku kepentingan.
- Kami tetap berpikiran terbuka dan terus mencari cara baru untuk berkembang.
- We actively promote the growth of our people, organisation, and stakeholders.
- We remain open-minded and constantly seek new ways to improve.

Respect
RASA HORMAT

- Kami menghormati satu sama lain, pemangku kepentingan, dan lingkungan.
- Kami mendengarkan kolega kami dan mempertimbangkan perspektif orang lain.
- We respect each other, our stakeholders, and the environment.
- We listen to our colleagues and consider the perspective of others.

Accountability
AKUNTABILITAS

- Kami bertanggungjawab atas pencapaian dan memenuhi komitmen.
- Kami proaktif dan berfokus pada solusi.
- We take accountability for outcomes and deliver on commitments.
- We are proactive and solution focused.

Collaboration
KOLABORASI

- Kami menciptakan lingkungan kerja yang inklusif dan menghargai kontribusi orang lain.
- Kami memahami hasil terbaik adalah hasil dari kerja sama tim.
- We create an inclusive work environment and value the contributions of others.
- We understand the best outcomes are the product of a team approach.

Excellence
KEUNGGULAN

- Kami berusaha untuk melakukan perbaikan berkelanjutan dan inovasi.
- Kami berusaha untuk mencapai lebih dari ekspektasi.
- We strive for continuous improvement and innovation.
- We endeavour to exceed expectations.

Safety
KESELAMATAN

- Kami berkomitmen terhadap keselamatan seluruh karyawan dan pemangku kepentingan.
- Keselamatan dan manajemen risiko merupakan bagian integral dari seluruh yang kami lakukan.
- We are committed to the safety of all employees and stakeholders.
- Safety and risk management is integral to everything we do.

Sustainability
KEBERLANJUTAN

- Kami berusaha untuk bekerja dengan cara yang paling berkesinambungan.
- Kami mengupayakan kesejahteraan jangka panjang bagi seluruh pemangku kepentingan.
- We strive to work in the most sustainable way possible.
- We strive for the long-term prosperity of all stakeholders.

Sertifikasi Merdeka Gold Resources Tahun 2025
Certification Merdeka Gold Resources in 2025

Perusahaan Company	Sertifikasi Certification	Institusi Penerbit Issuing Agency	Berlaku Hingga Valid Until
PETS	ISO 14001:2015 Environmental Management	PT Intertek Utama Services	6 March 2028
	ISO 45001:2018 Health and Safety Management		7 March 2028
GSM	ISO 14001:2015 Environmental Management	PT Intertek Utama Services	6 March 2028
	ISO 45001:2018 Health and Safety Management		7 March 2028


intertek
APPENDIX TO
CERTIFICATE OF REGISTRATION
This is to certify that the management system of:
PT Merdeka Copper Gold Tbk (MCG)
Main Site: Treasury Tower, Lt. 67-68 District 8 SCBD Lot. 28, Jl. Jend. Sudirman Kav.52-53, Senayan, Kebayoran Baru, Kota Adm. Jakarta Selatan, DKI Jakarta 12190 – Indonesia.
has been registered by Intertek as conforming to the requirements of:
ISO 14001:2015
This appendix #G is linked to the Main Certificate # 0122499-01 and cannot be shown nor reproduced without it
The certification covers:
PT GORONTALO SEJAHTERA MINING
Site Pani, Desa Hulawa, Buntulia, Pohuwato, Gorontalo 96363.
Scope of the certification:
Exploration of gold mining and supporting activities.
Certificate Number: 0122499-01-G
Initial Certification Date: 07 March 2022
Date of Certification Decision: 03 February 2025
Issuing Date: 04 February 2025
Valid Until: 06 March 2028
Rathin Grover
President, Business Assurance
Intertek Certification Limited, 10A Victory Park, Victory Road, Derby DE24 8ZF, United Kingdom.
Intertek Certification Limited is a UKAS accredited body under schedule of accreditation no. 014.
PT Intertek Utama Services
Gedung Graha Iskandarsyah, Jl. Iskandarsyah Raya No.66C, Desa/Kelurahan Melawai, Kec. Kebayoran Baru, Kota Adm. Jakarta Selatan, Provinsi DKI Jakarta, Kode Pos 12160 – Indonesia.
PT Intertek Utama Services is a KAN accredited certification body under schedule no LSSM-055-IDN.
In the issuance of this certificate, Intertek assumes no liability to any party other than to the Client, and then only in accordance with the agreed upon Certification Agreement. This certificate's validity is subject to the organization maintaining their system in accordance with Intertek's requirements for systems certification. Validity may be confirmed via email at certificate.validation@intertek.com or by scanning the code to the right with a smartphone. The certificate remains the property of Intertek, to whom it must be returned upon request.


intertek
APPENDIX TO
CERTIFICATE OF REGISTRATION
This is to certify that the management system of:
PT Merdeka Copper Gold Tbk (MCG)
Main Site: Treasury Tower, Lt. 67-68 District 8 SCBD Lot. 28, Jl. Jend. Sudirman Kav.52-53, Senayan, Kebayoran Baru, Kota Adm. Jakarta Selatan, DKI Jakarta 12190 – Indonesia.
has been registered by Intertek as conforming to the requirements of:
ISO 14001:2015
This appendix #F is linked to the Main Certificate # 0122499-01 and cannot be shown nor reproduced without it
The certification covers:
PT PUNCAK EMAS TANI SEJAHTERA
Gunung Pani, Hulawa, Buntulia, Pohuwato, Gorontalo 96261.
Scope of the certification:
Exploration of gold mining and supporting activities.
Certificate Number: 0122499-01-F
Initial Certification Date: 07 March 2022
Date of Certification Decision: 03 February 2025
Issuing Date: 04 February 2025
Valid Until: 06 March 2028
Rathin Grover
President, Business Assurance
Intertek Certification Limited, 10A Victory Park, Victory Road, Derby DE24 8ZF, United Kingdom.
Intertek Certification Limited is a UKAS accredited body under schedule of accreditation no. 014.
PT Intertek Utama Services
Gedung Graha Iskandarsyah, Jl. Iskandarsyah Raya No.66C, Desa/Kelurahan Melawai, Kec. Kebayoran Baru, Kota Adm. Jakarta Selatan, Provinsi DKI Jakarta, Kode Pos 12160 – Indonesia.
PT Intertek Utama Services is a KAN accredited certification body under schedule no LSSM-055-IDN.
In the issuance of this certificate, Intertek assumes no liability to any party other than to the Client, and then only in accordance with the agreed upon Certification Agreement. This certificate's validity is subject to the organization maintaining their system in accordance with Intertek's requirements for systems certification. Validity may be confirmed via email at certificate.validation@intertek.com or by scanning the code to the right with a smartphone. The certificate remains the property of Intertek, to whom it must be returned upon request.


intertek
APPENDIX TO
CERTIFICATE OF REGISTRATION
This is to certify that the management system of:
PT Merdeka Copper Gold Tbk (MCG)
Main Site: Treasury Tower, Lt. 67-68 District 8 SCBD Lot. 28, Jl. Jend. Sudirman Kav.52-53, Senayan, Kebayoran Baru, Kota Adm. Jakarta Selatan, DKI Jakarta 12190 – Indonesia.
has been registered by Intertek as conforming to the requirements of:
ISO 45001:2018
This appendix #G is linked to the Main Certificate # 0122566-01 and cannot be shown nor reproduced without it
The certification covers:
PT GORONTALO SEJAHTERA MINING
Site Pani, Desa Hulawa, Buntulia, Pohuwato, Gorontalo 96363.
Scope of the certification:
Exploration of gold mining and supporting activities.
Certificate Number: 0122566-01-G
Initial Certification Date: 08 March 2022
Date of Certification Decision: 11 February 2025
Issuing Date: 11 February 2025
Valid Until: 07 March 2028
Rathin Grover
President, Business Assurance
Intertek Certification Limited, 10A Victory Park, Victory Road, Derby DE24 8ZF, United Kingdom.
Intertek Certification Limited is a UKAS accredited body under schedule of accreditation no. 014.
In the issuance of this certificate, Intertek assumes no liability to any party other than to the Client, and then only in accordance with the agreed upon Certification Agreement. This certificate's validity is subject to the organization maintaining their system in accordance with Intertek's requirements for systems certification. Validity may be confirmed via email at certificate.validation@intertek.com or by scanning the code to the right with a smartphone. The certificate remains the property of Intertek, to whom it must be returned upon request.


intertek
APPENDIX TO
CERTIFICATE OF REGISTRATION
This is to certify that the management system of:
PT Merdeka Copper Gold Tbk (MCG)
Main Site: Treasury Tower, Lt. 67-68 District 8 SCBD Lot. 28, Jl. Jend. Sudirman Kav.52-53, Senayan, Kebayoran Baru, Kota Adm. Jakarta Selatan, DKI Jakarta 12190 – Indonesia.
has been registered by Intertek as conforming to the requirements of:
ISO 45001:2018
This appendix #F is linked to the Main Certificate # 0122566-01 and cannot be shown nor reproduced without it
The certification covers:
PT PUNCAK EMAS TANI SEJAHTERA
Gunung Pani, Hulawa, Buntulia, Pohuwato, Gorontalo 96261.
Scope of the certification:
Exploration of gold mining and supporting activities.
Certificate Number: 0122566-01-F
Initial Certification Date: 08 March 2022
Date of Certification Decision: 11 February 2025
Issuing Date: 11 February 2025
Valid Until: 07 March 2028
Rathin Grover
President, Business Assurance
Intertek Certification Limited, 10A Victory Park, Victory Road, Derby DE24 8ZF, United Kingdom.
Intertek Certification Limited is a UKAS accredited body under schedule of accreditation no. 014.
In the issuance of this certificate, Intertek assumes no liability to any party other than to the Client, and then only in accordance with the agreed upon Certification Agreement. This certificate's validity is subject to the organization maintaining their system in accordance with Intertek's requirements for systems certification. Validity may be confirmed via email at certificate.validation@intertek.com or by scanning the code to the right with a smartphone. The certificate remains the property of Intertek, to whom it must be returned upon request.

Keanggotaan dalam Asosiasi
Membership ini Association [2-28] [C.5]

Selama periode pelaporan, perusahaan belum tergabung dalam asosiasi industri maupun organisasi advokasi lainnya.

During the reporting period, the company did not hold membership in any industry associations or other advocacy organizations.

Tentang Laporan Keberlanjutan 2025
About Sustainability Report 2025

Laporan Keberlanjutan MGR tahun 2025 mengusung tema "Mengokohkan Pertumbuhan Berkelanjutan". Melalui laporan ini, kami bermaksud menyampaikan kepada para pemangku kepentingan mengenai tantangan, peluang, serta strategi keberlanjutan perusahaan, termasuk target dan kinerja di bidang ekonomi, lingkungan, sosial, dan tata kelola keberlanjutan.

Dalam penyusunan laporan ini, kami melibatkan pemangku kepentingan dalam proses pengambilan keputusan, khususnya dalam menentukan topik material terkait keberlanjutan. Kami berharap ekspektasi para pemangku kepentingan yang tercermin dalam Laporan Keberlanjutan tahun ini dapat meningkatkan transparansi dan akuntabilitas perusahaan, terutama dalam aspek keberlanjutan.

The MGR 2025 Sustainability Report is centered around the theme "Anchoring Sustainable Growth". Through this report, we aim to share insights with our stakeholders on the company's sustainability challenges, opportunities, and strategies, as well as our targets and performance across economic, environmental, social, and governance aspects.

In developing this report, we actively engaged stakeholders in the decision-making process, particularly in identifying material topics related to sustainability. We hope that by reflecting stakeholder expectations in this year's report, we can further enhance transparency and accountability, especially in sustainability matters.

Laporan Keberlanjutan MGR diterbitkan setiap tahun. Laporan Keberlanjutan tahun 2025 menyajikan informasi kinerja keberlanjutan untuk periode 1 Januari – 31 Desember 2025. Periode Laporan Keberlanjutan 2025 sesuai dengan periode Laporan Finansial 2025. Tanggal publikasi Laporan Keberlanjutan 2025 adalah 10 Maret 2026, sesuai dengan tanggal penetapan oleh Presiden Direktur. Sebagai laporan pertama, tidak terdapat penyajian ulang informasi. [2-3][2-4]

Kami menyusun laporan ini dengan mengacu pada Standar GRI 2021, GRI 14: Mining Sector 2024, Standar Pelaporan Lingkungan, Sosial, dan Tata Kelola Bursa Efek Hong Kong, serta regulasi nasional, yakni Peraturan Otoritas Jasa Keuangan (POJK) No. 51/POJK.03/2017 tentang Keuangan Berkelanjutan dan Surat Edaran Otoritas Jasa Keuangan (SEOJK) No. 16/SEOJK.04/2021.

Untuk mempermudah pemahaman pembaca, kami menggunakan istilah "MGR", "Perusahaan", dan "Kami" untuk merujuk pada PT Merdeka Gold Resources Tbk. Istilah "site" digunakan untuk menggambarkan wilayah operasional perusahaan. Sedangkan istilah "Tambang Emas Pani" merujuk kepada PT Puncak Emas Tani Sejahtera (PETS), PT Gorontalo Sejahtera Mining (GSM), dan Pani Bersama Tambang (PBT). Istilah "Pemasok" merujuk kepada semua entitas bisnis, organisasi, atau individu yang menyediakan barang atau jasa kepada MGR, termasuk kontraktor.

MGR publishes its Sustainability Report annually. The 2025 Sustainability Report covers our sustainability performance for the period from January 1 to December 31, 2025. The 2025 Sustainability Report reporting period is aligned with the 2025 Financial Reporting period. The publication date of the 2025 Sustainability Report is March 10, 2026, in accordance with the date of approval by the President Director. As this is the first report, there are no restatements of information.

This report has been prepared in accordance with GRI Standards 2021, GRI 14: Mining Sector 2024, Environmental, Social, and Governance Reporting Code of Hong Kong Stock Exchange (HKEX), and national regulations, including Financial Services Authority Regulation (POJK) No. 51/POJK.03/2017 on Sustainable Finance and Financial Services Authority Circular Letter (SEOJK) No. 16/SEOJK.04/2021.

To make this report easier to understand, we use "MGR," "Company," and "We" to refer to PT Merdeka Gold Resources Tbk. The term "site" refers to our operational areas. Meanwhile, the terms "Pani" and "Pani Gold Mine" refer to PT Puncak Emas Tani Sejahtera (PETS), PT Gorontalo Sejahtera Mining (GSM), and Pani Bersama Tambang (PBT). The term "Supplier" refers to all business entities, organizations, or individuals that provide goods or services to MGR, including contractor.

Ruang Lingkup Laporan Keberlanjutan 2025

Ruang lingkup informasi yang disampaikan dalam laporan ini mencakup PT Puncak Emas Tani Sejahtera (PETS) yang bergerak di pertambangan, PT Gorontalo Sejahtera Mining (GSM) yang bergerak di pertambangan, dan PT Pani Bersama Tambang (PBT) yang bergerak di pemrosesan hasil tambang. ketiganya berlokasi di Kabupaten Pohuwato, Provinsi Gorontalo, Indonesia. [2-2]

Scope of the 2025 Sustainability Report

The scope of information presented in this report includes PT Puncak Emas Tani Sejahtera (PETS), which operates in mining; PT Gorontalo Sejahtera Mining (GSM), which operates in mining; and PT Pani Bersama Tambang (PBT), which operates in mineral processing. All three entities are located in Pohuwato Regency, Gorontalo Province, Indonesia.

Asurans Laporan Keberlanjutan

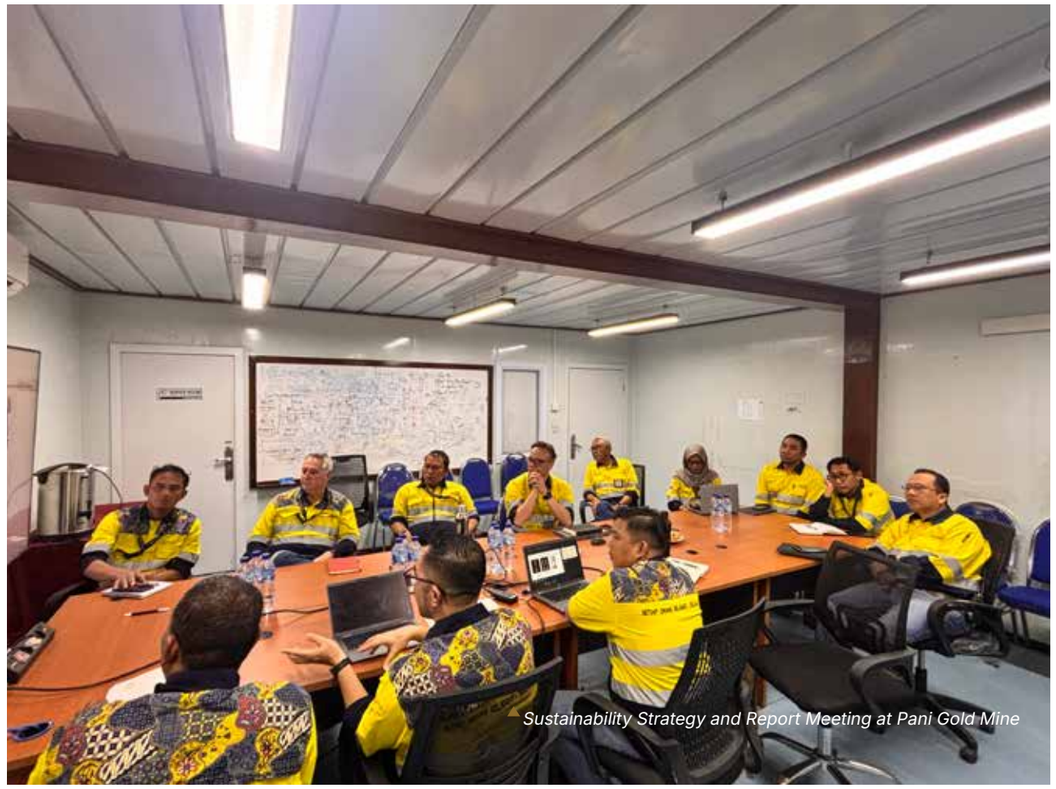
Bagi MGR, proses asurans memiliki peran penting dalam memastikan keakuratan informasi yang disampaikan dalam laporan ini, sekaligus meningkatkan kredibilitasnya. Untuk menjamin kualitas Laporan Keberlanjutan, MGR menggunakan jasa assuror independen.

Pada laporan tahun ini, kami menunjuk TUV Rheinland Indonesia, sebuah penyedia jasa asurans independen yang tidak memiliki keterkaitan dengan perusahaan. Pemilihan lembaga asurans dilakukan melalui persetujuan Direksi, dengan mempertimbangkan pengalaman kerja dan kapabilitas lembaga tersebut. Pernyataan asurans independen dapat ditemukan dalam lampiran laporan ini. [2-5][G.1]

Sustainability Report Assurance

At MGR, the assurance process is crucial in ensuring the accuracy of the information presented in this report while also strengthening its credibility. To maintain high reporting standards, we engage an independent assurance provider.

For this year's report, we have appointed TUV Rheinland Indonesia, an independent assurance provider with no affiliation to the company. The selection process was conducted with the approval of the Board of Directors, considering the provider's experience and expertise. The independent assurance statement can be found in the appendix of this report.



Sustainability Strategy and Report Meeting at Pani Gold Mine

Sustainability at Merdeka Gold Resources

Keberlanjutan di Merdeka Gold Resources

Biodiversity monitoring at Pani Gold Mine

Komitmen dan Kebijakan Kami

Our Commitment and Policies [2-23]

Keberlanjutan merupakan bagian yang tidak terpisahkan dari cara MGR menjalankan kegiatan usahanya dan menciptakan nilai jangka panjang. MGR berkomitmen untuk menyediakan logam emas strategis secara bertanggung jawab dengan menyadari dan mengelola dampak lingkungan, sosial, dan ekonomi dari seluruh kegiatan operasional. MGR menghormati hak asasi manusia dan aspirasi masyarakat di sekitar wilayah operasional; menyediakan lingkungan kerja yang sehat, aman, dan mendukung; meminimalkan dampak terhadap lingkungan; serta menciptakan nilai positif bagi karyawan, masyarakat, mitra usaha, dan pemangku kepentingan lainnya di sepanjang rantai nilai.

Sustainability is an integral part of how MGR conducts its business and creates long-term value. MGR is committed to responsibly supplying strategic gold resources while recognizing and managing the environmental, social, and economic impacts of its operations. The Company respects human rights and the aspirations of communities surrounding its operations; provides a healthy, safe, and supportive working environment; minimizes environmental impacts; and creates positive value for employees, communities, business partners, and other stakeholders across the value chain.

MGR telah menyusun Kebijakan Keberlanjutan sebagai wujud komitmen perusahaan dalam memastikan integrasi aspek keberlanjutan ke dalam proses pengambilan keputusan, manajemen risiko, dan kegiatan operasional. Kebijakan Keberlanjutan MGR dikembangkan dengan memperhatikan ketentuan peraturan perundang-undangan yang berlaku serta berbagai instrumen internasional yang diakui secara luas, antara lain:

1. United Nations Guiding Principles on Business and Human Rights (UNGPs).
2. Deklarasi ILO tentang Prinsip-Prinsip dan Hak-Hak Mendasar di Tempat Kerja.
3. Pedoman Uji Tuntas OECD untuk Bisnis yang Bertanggung Jawab.
4. Peraturan Otoritas Jasa Keuangan (OJK) No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik.

MGR has established a Sustainability Policy as a manifestation of the Company's commitment to ensuring the integration of sustainability aspects into decision-making processes, risk management, and operational activities. The MGR Sustainability Policy has been developed with due consideration of applicable laws and regulations as well as widely recognized international instruments, including:

1. United Nations Guiding Principles on Business and Human Rights (UNGPs).
2. ILO Declaration on Fundamental Principles and Rights at Work.
3. OECD Due Diligence Guidance for Responsible Business Conduct.
4. Financial Services Authority (OJK) Regulation No. 51/POJK.03/2017 on Sustainable Finance Implementation for Financial Institutions, Issuers, and Public Companies.

Komitmen kami terhadap penghormatan hak asasi manusia mencakup seluruh wilayah operasional dan rantai pasokan kami. Hal ini tertuang dalam Kebijakan Hak Asasi Manusia MGR, yang mencerminkan komitmen kami dalam melindungi hak individu, termasuk masyarakat di sekitar wilayah operasional, pekerja, serta pihak lain yang terdampak oleh kegiatan perusahaan.

Our commitment to respecting human rights applies across all operational areas and supply chains. This is outlined in MGR's Human Rights Policy, which ensures the protection of individual rights, including those of employees, local communities, and others affected by our business activities.

Kebijakan Hak Asasi Manusia MGR meliputi:

1. Penghormatan terhadap hak-hak ketenagakerjaan pekerja dan pekerja pemasok.
2. Hak atas lingkungan kerja yang aman dan sehat.
3. Kebebasan berserikat, perlindungan hak berorganisasi, dan perundingan bersama.
4. Pencegahan segala bentuk kerja paksa, pekerja anak, dan perdagangan manusia.
5. Penciptaan lingkungan kerja yang beragam dan inklusif, bebas dari diskriminasi.

The MGR Human Rights Policy covers:

1. Respect for labor rights of employees and suppliers' workers.
2. The rights to a safe and healthy work environment.
3. Freedom of association, protection of organizational rights, and collective bargaining.
4. Prevention of forced labor, child labor, and human trafficking.
5. Fostering a diverse, inclusive, and discrimination-free workplace.

Komitmen kami terhadap hak asasi manusia telah terintegrasi dalam berbagai kebijakan, kode etik dan prosedur, termasuk Kode Etik Perusahaan, Kode Etik Keberlanjutan Pemasok, Kebijakan Lingkungan, Kebijakan Kesehatan dan Keselamatan Kerja, Kebijakan Ketenagakerjaan, dan Kebijakan Masyarakat.

We have embedded our human rights commitment into key company policies, codes and procedures, including the Code of Conduct, Supplier Sustainability Code of Conduct, Environmental Policy, Occupational Health and Safety Policy, Employment Policy, and Community Policy.

Seluruh karyawan MGR diwajibkan mengikuti pelatihan Kebijakan dan Kode Etik sebagai bagian dari orientasi perusahaan bagi karyawan baru. Dengan demikian, mereka memahami tanggung jawabnya dalam menghormati hak asasi manusia di lingkungan kerja, sesuai dengan Kebijakan Hak Asasi Manusia MGR. Kami juga memastikan bahwa mitra bisnis kami turut menghormati hak asasi manusia dengan memasukkan persyaratan kepatuhan dalam Kode Etik Keberlanjutan Pemasok. [2-24]

All MGR's employees are required to complete Policy and Code of Conduct (Code of Ethics) training as part of the company's orientation program for new employees. This ensures that they understand their responsibilities in respecting human rights within the workplace, in accordance with MGR's Human Rights Policy. We also hold our business partners to the same standard by integrating human rights compliance into our Supplier Sustainability Code of Conduct.

Untuk memastikan implementasi komitmen keberlanjutan di seluruh rantai pasok, MGR telah menyusun Kode Etik Keberlanjutan Pemasok, yang berlaku bagi semua pemasok, termasuk badan usaha, organisasi, atau individu yang menyediakan barang atau jasa kepada perusahaan. Kami berkomitmen untuk bermitra hanya dengan pemasok yang dapat menunjukkan kepatuhan terhadap persyaratan yang tercantum dalam kode etik ini. [2-24]

To ensure the implementation of sustainability commitments throughout the supply chain, MGR has established the Supplier Sustainability Code of Conduct, which applies to all suppliers, including businesses, organizations, or individuals providing goods or services to the company. We are committed to partnering only with suppliers who comply with the requirements outlined in this code.

Kode Etik Keberlanjutan Pemasok mencakup aspek-aspek berikut:

1. Etika bisnis dan integritas.
2. Manajemen lingkungan.
3. Kesehatan dan keselamatan kerja.
4. Kepatuhan terhadap standar ketenagakerjaan.
5. Penghormatan terhadap hak asasi manusia.
6. Keterlibatan dengan masyarakat sekitar.

Supplier Sustainability Code of Conduct covers the following aspects:

1. Business ethics and integrity.
2. Environmental management.
3. Occupational health and safety.
4. Compliance with labor standards.
5. Respect for human rights.
6. Engagement with local communities.

Secara periodik MGR melakukan penyegaran dan sosialisasi Kebijakan Perusahaan melalui email kepada karyawan. Seluruh dokumen Kebijakan dan tata kelola dapat diakses melalui tautan berikut: Merdeka Gold Resources - Documents. [2-24]

MGR periodically refreshes and disseminates the Company Policies to employees via email. All of MGR's governance documents and policies can be accessed through the following link: Merdeka Gold Resources - Documents.

Kerangka Keberlanjutan Merdeka Gold Resources

Merdeka Gold Resources Sustainability Framework [2-22][2-24][A.1]

VISI | VISION

Menjadi perusahaan berkelas dunia yang bertumbuh secara berkelanjutan, berintegritas dan menciptakan nilai jangka panjang bagi para pemangku kepentingan.

To become a world-class company that grows sustainability, upholds integrity, and creates long-term value for our stakeholders.

MISI | MISSION

- Mengelola dan mengembangkan sumber daya mineral Indonesia secara efisien, aman, berkelanjutan dan bertanggung jawab.
- Menerapkan keberlanjutan di seluruh kegiatan usaha, dengan komitmen terhadap keselamatan kerja, kepedulian terhadap lingkungan, dan kontribusi sosial bagi masyarakat.
- Menjalankan praktik pertambangan berkelanjutan serta menciptakan nilai tambah melalui eksplorasi lanjutan, pengembangan potensi aset, dan strategi bisnis yang adaptif dan berkelanjutan.
- Menjunjung tinggi tata kelola perusahaan yang transparan, berintegritas, dan akuntabel.

- To manage and develop Indonesia's mineral resources efficiently, safely, sustainably, and responsibly.
- Implementing sustainability across all business activities, with a commitment to safety, environmental responsibility, and social contribution to the communities.
- Carrying out sustainable mining practices and creating added value through continued exploration, asset potential development, and adaptive, long-term business strategies.
- Upholding corporate governance that is transparent, ethical, and accountable.

NILAI-NILAI | VALUES

GReAtnESS

Growth, Respect, Accountability, Collaboration, Excellence, Safety & Sustainability

SUSTAINABILITY POLICY

Our commitment to operate in a sustainable and responsible manner, create values for stakeholders, and generate positive impacts on the economy, environment, people, and communities.

Six Sustainability Strategy Pillars

1. PRESERVING THE ENVIRONMENT
- Water and wastewater
- Waste management
- Toxic emission
- Energy management & Climate change
- Land reclamation and site closure
- Biodiversity preservation

2. ENSURING "EVERYONE SAFE, ALWAYS"
- Incident prevention and fatality elimination
- Employees wellness
- Emergency response

3. EMPOWERING OUR PEOPLE
- Skill improvement
- Leadership development
- Workforce diversity, equity, and inclusion (DEI)
- Employee engagement

4. CARING FOR COMMUNITIES
- Community engagement
- Community development and empowerment
- Local employment growth
- Local supplier increase

5. RESPECTING HUMAN RIGHTS
- Continuous human rights due diligence
- Effective grievance mechanism
- Security and human rights
- Global initiatives participation

6. ADOPTING GOOD CORPORATE GOVERNANCE
- Board leadership, oversight, diversity,
- Responsible supply chain
- Whistleblowing system
- Risk and opportunity management

Alignment with SDGs



Pendekatan keberlanjutan MGR disusun berdasarkan visi perusahaan untuk menjadi pemimpin global dalam industri pertambangan dan logam, serta misi untuk unggul dalam keselamatan, perlindungan lingkungan, dan tanggung jawab sosial. Nilai-nilai perusahaan menjadi panduan dalam menjalankan bisnis guna mencapai visi dan misi tersebut.

MGR's approach to sustainability is rooted in its vision to be a global leader in the mining and metals industry and its mission to excel in safety, environmental stewardship, and social responsibility. The company's core values serve as the foundation for conducting business in a way that drives this vision and mission forward.

Sejalan dengan visi, misi, dan nilai-nilai MGR, Kebijakan Keberlanjutan menegaskan komitmen perusahaan untuk menjalankan bisnis secara berkelanjutan dan bertanggung jawab, menciptakan nilai bagi pemangku kepentingan, serta memberikan dampak positif bagi ekonomi, lingkungan, karyawan, dan masyarakat sekitar.

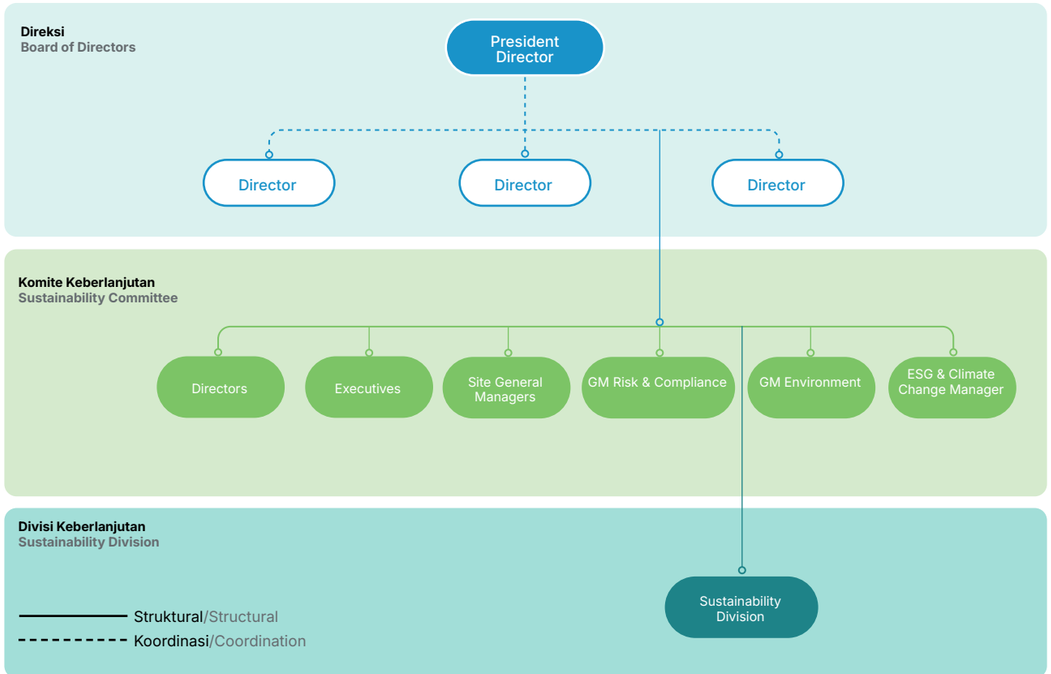
Guided by these principles, MGR's Sustainability Policy underscores its commitment to responsible and sustainable operations, creating value for stakeholders while making a positive impact on the economy, environment, employees, and local communities.

Untuk mewujudkan komitmen dalam Kebijakan Keberlanjutan, MGR merumuskan Enam Pilar Strategi Keberlanjutan yang mencakup area fokus utama perusahaan. Pilar-pilar ini dirancang selaras dengan Tujuan Pembangunan Berkelanjutan (SDGs) dan targetnya, serta mendukung visi, misi, dan nilai-nilai perusahaan. Dengan demikian, Enam Pilar Strategi Keberlanjutan MGR bertujuan memberikan kontribusi maksimal bagi pencapaian SDGs.

To turn this commitment into action, MGR has established Six Sustainability Strategy Pillars that outline its key focus areas. These pillars are aligned with the United Nations Sustainable Development Goals (SDGs), ensuring that the company's sustainability efforts contribute meaningfully to global priorities while reinforcing its long-term vision, mission, and values.

Tata Kelola Keberlanjutan Merdeka Gold Resources

Merdeka Gold Resources Sustainability Governance [E.1][2-9]



Pengawasan Direksi dan Komite Keberlanjutan

Tanggung Jawab dan Pengawasan [2-12] [2-13] [2-14]

Dewan Direksi MGR bertanggung jawab dalam meninjau, menetapkan, menyetujui, dan memperbarui kebijakan, strategi, dan tujuan keberlanjutan. Dalam pelaksanaannya, Direksi mendelegasikan tanggung jawab pengelolaan dampak ekonomi, lingkungan, dan sosial kepada Komite Keberlanjutan, Komite Lingkungan, Komite Kesehatan dan Keselamatan Kerja, serta Komite Manajemen Risiko dan Peluang. Laporan pengelolaan dampak disampaikan kepada Direksi secara berkala melalui rapat triwulanan. Meskipun pelibatan pemangku kepentingan didelegasikan melalui komite, Direksi menerima dan mempertimbangkan laporan pelibatan pemangku kepentingan dari komite dalam pengambilan keputusan strategis.

Dalam penyusunan Laporan Keberlanjutan 2025, Direksi menelaah dan menyetujui topik-topik material yang akan diungkapkan dalam laporan keberlanjutan tersebut.

Komite Keberlanjutan [2-13]

Direksi membentuk Komite Keberlanjutan untuk membantu Direksi dalam melaksanakan tanggung jawab pengawasan terhadap penyusunan dan pelaksanaan komitmen keberlanjutan MGR. Komite ini dipimpin oleh Presiden Direktur, dengan anggota yang terdiri dari Presiden Direktur, Direktur, Kepala Teknik Tambang (KTT), General Manager Risiko dan Kepatuhan, General Manager Lingkungan dan Manager ESG dan Perubahan Iklim. Komite Keberlanjutan ditetapkan melalui Piagam Komite Keberlanjutan.

Tugas dan Tanggung Jawab Komite Keberlanjutan

Komite Keberlanjutan memiliki tanggung jawab utama sebagai berikut:

1. Mengawasi penyusunan dan pelaksanaan kebijakan, strategi, rencana aksi, target, dan pedoman keberlanjutan MGR secara berkala.
2. Memonitor dan menilai peraturan keberlanjutan nasional dan global, perkembangan standar keberlanjutan, dan tren keberlanjutan yang berkembang yang relevan bagi MGR dan memberikan rekomendasi kepada Direksi untuk memperbarui kebijakan, strategi, rencana aksi, target, dan pedoman keberlanjutan MGR agar sesuai dengan peraturan dan standar nasional dan internasional, serta praktik terbaik.
3. Mengevaluasi kinerja keberlanjutan MGR secara berkala, termasuk aspek:
   - Perlindungan lingkungan
   - Kesehatan dan keselamatan kerja
   - Ketenagakerjaan dan hak asasi manusia
   - Pelibatan serta pengembangan masyarakat
   - Tanggung jawab pemasok, kontraktor, dan mitra bisnis
   - Tata kelola perusahaan
4. Meninjau uji tuntas dan proses identifikasi serta pengelolaan dampak operasional terhadap ekonomi, lingkungan, dan masyarakat.
5. Meninjau metode komunikasi kebijakan, strategi, rencana aksi, target, dan kinerja keberlanjutan MGR di seluruh perusahaan dan kepada pihak eksternal.

Board and Sustainability Committee Oversight

Responsibility and Oversight

The MGR Board of Directors is responsible for reviewing, establishing, approving, and updating sustainability policies, strategies, and objectives. In practice, the Board delegates responsibility for managing economic, environmental, and social impacts to the Sustainability Committee, Environmental Committee, Occupational Health and Safety Committee, and Risk and Opportunity Management Committee. Impact management reports are submitted to the Board periodically through quarterly meetings. Although stakeholder engagement is delegated through these committees, the Board receives and considers stakeholder engagement reports in strategic decision-making.

In the preparation of the 2025 Sustainability Report, the Board of Directors reviewed and approved the material topics to be disclosed in the report.

Sustainability Committee

The Board of Directors has established a Sustainability Committee to support the Board in carrying out its oversight responsibilities related to the formulation and implementation of MGR's sustainability commitments. The Committee is chaired by the President Director and comprises the President Director, Directors, the Head of Technical Mining (KTT), the General Manager of Risk and Compliance, the General Manager of Environment, and the ESG and Climate Change Manager. The Sustainability Committee is established and operates in accordance with the Sustainability Committee Charter.

Roles and Responsibilities of the Sustainability Committee

The Sustainability Committee is responsible for:

1. Oversee the development and implementation of MGR's sustainability policy, strategy, roadmap, targets, and guidelines.
2. Monitor and assess national and global sustainability regulations, sustainability standards development, and emerging sustainability trends that are relevant to MGR and provide recommendations to the Board to update MGR's sustainability policy, strategy, roadmap, targets, and guidelines to be in line with national and international regulations and standards, and best practices.
3. Regularly evaluating MGR's sustainability performance across key areas:
   - Environmental protection
   - Occupational health and safety
   - Labor practices and human rights
   - Community engagement and development
   - Supplier, contractor, and business partner accountability
   - Corporate governance
4. Overseeing due diligence and identification process as well as impact assessments related to the company's economic, environmental, and social.
5. Review the communication methods of MGR's Sustainability Policy, strategy, roadmap, targets, and performance with both internal and external stakeholders.

Pengetahuan dan Keahlian dalam Isu Keberlanjutan [2-13][F.1]

Ketua dan anggota Komite Keberlanjutan wajib terus meningkatkan pengetahuan dan keahlian melalui pelatihan mengenai aspek-aspek yang tercantum dalam Kebijakan Keberlanjutan MGR yang diselenggarakan oleh MGR atau penyedia pelatihan pihak ketiga yang terpercaya. Selama tahun 2025, anggota Komite Keberlanjutan telah mengikuti berbagai pelatihan tentang ESG, termasuk pelatihan perhitungan cakupan 3 Gas Rumah Kaca (GRK), Prinsip-Prinsip Sukarela mengenai Keamanan dan Hak Asasi Manusia (VPSHR), dan Penilaian Daur Hidup. Hasil pelatihan ini dibagikan melalui alih pengetahuan dalam rapat Komite agar seluruh anggota Komite dan Direksi mendapatkan pembaruan isu ESG terkini serta implikasinya terhadap strategi perusahaan.

Peran dalam Mengelola Dampak, Risiko, dan Peluang [2-13] [2-14]

Untuk membantu mengelola dampak, risiko, dan peluang keberlanjutan, Direksi membentuk Komite Manajemen Risiko dan Peluang yang beranggotakan Presiden Direktur MGR atau pejabat yang ditunjuk sebagai pengganti, Tim Eksekutif, General Manager Operasional, Direktur Proyek, dan Manager Risiko MGR melalui Piagam Komite Manajemen Risiko dan Peluang.

Mekanisme Komunikasi dengan Pemangku Kepentingan [2-12] [2-16]

Direksi terlibat secara aktif dalam mekanisme komunikasi dengan pemangku kepentingan. Komite Keberlanjutan berfungsi sebagai forum utama untuk menelaah dan membahas masukan serta pengaduan dari pemangku kepentingan di seluruh wilayah operasional Perseroan, baik yang disampaikan melalui Sistem Pelaporan Pelanggaran (*Whistleblowing System*), saluran keluhan karyawan ke atasan, maupun mekanisme keluhan masyarakat. Ringkasan hasil pembahasan dan masukan tersebut dilaporkan oleh Ketua Komite Keberlanjutan kepada Direksi dalam Rapat Direksi. Mekanisme ini memastikan bahwa kekhawatiran dan aspirasi pemangku kepentingan ditinjau secara menyeluruh dan menjadi pertimbangan penting dalam perumusan serta penyempurnaan strategi keberlanjutan Perseroan. Informasi mengenai jumlah dan karakteristik pengaduan disajikan pada halaman 156.

Tanggapan Umpan Balik Laporan Tahun Sebelumnya [G.3]

Laporan Keberlanjutan MGR 2025 merupakan laporan pertama yang diterbitkan perusahaan sehingga belum ada tanggapan dan masukan di tahun sebelumnya. Namun demikian, kami mengundang pemangku kepentingan untuk memberikan tanggapan dan masukan Laporan Keberlanjutan 2025 melalui Formulir Umpan Balik pada halaman 188.

Knowledge and Expertise in Sustainability Issues

The Chair and members of the Sustainability Committee are required to continuously enhance their knowledge and expertise through training on topics covered in MGR's Sustainability Policy, conducted either by MGR or by reputable third-party training providers. During 2025, the Sustainability Committee members have participated in various ESG-related training programs, including training on Scope 3 greenhouse gas (GHG) accounting, the Voluntary Principles on Security and Human Rights (VPSHR), and Life Cycle Assessment. The outcomes of these training programs are shared through knowledge transfer sessions in Committee meetings, ensuring that all Committee members and the Board are kept informed of the latest ESG developments and their implications for the Company's strategy.

Role in Managing Impacts, Risks, and Opportunities

To support the management of sustainability-related impacts, risks, and opportunities, the Board of Directors has established a Risk and Opportunity Management Committee through the Risk and Opportunity Management Committee Charter. The Committee comprises the President Director of MGR or an appointed delegate, the Executive Team, the General Manager of Operations, the Project Director, and the Risk Manager of MGR.

Stakeholder Communication Mechanisms

The Board of Directors is actively involved in stakeholder communication mechanisms. The Sustainability Committee serves as the primary forum for reviewing and discussing stakeholder inputs and grievances across the Company's operational areas, whether submitted through the Whistleblowing System, the employee grievance mechanism, or the community grievance mechanism. Summaries of discussions and stakeholder inputs are reported by the Chair of the Sustainability Committee to the Board of Directors during Board meetings. This mechanism ensures that stakeholder concerns and aspirations are comprehensively reviewed and considered in the formulation and enhancement of the Company's sustainability strategy. Information on the number and characteristics of grievances is presented on page 156.

Response to Feedback on the Previous Year's Report

The MGR Sustainability Report 2025 is the Company's inaugural report; therefore, no feedback or comments were received in the previous year. Nevertheless, MGR invites stakeholders to provide feedback and input on the 2025 Sustainability Report through the Feedback Form on page 188.

Kontribusi Kami Terhadap Tujuan Pembangunan Berkelanjutan

Our Contribution to the Sustainable Development Goals (SDGs)

Upaya kami untuk turut berkontribusi terhadap Tujuan Pembangunan Berkelanjutan didukung oleh Enam Pilar Strategi Keberlanjutan MGR. Terdapat 11 tujuan SDGs yang menjadi prioritas MGR yaitu SDG 1, 3, 4, 5, 6, 8, 12, 13, 15, dan 16.

Our efforts to contribute to the Sustainable Development Goals (SDGs) are supported by our Six Sustainability Strategy Pillars. We have prioritized eleven SDGs goals: SDG 1, 3, 4, 5, 6, 8, 12, 13, 15, and 16.

Dukungan terhadap SDGs Support for SDGs	Keterangan Description	Halaman Page
1	**Pengentasan segala bentuk kemiskinan di semua tempat** **End poverty in all its forms everywhere**	
	Pengembangan dan pelatihan karyawan Employee development and training	(p.98)
	Pelatihan kepemimpinan Leadership training	(p.100)
	Karyawan lokal Local employees	(p.103)
	Pemberdayaan pemasok lokal Local supplier empowerment	(p.167)
	Pengembangan dan pemberdayaan masyarakat Community development and empowerment	(p.156)
3	**Menggalakkan hidup sehat dan mendukung kesejahteraan untuk semua usia** **Ensure healthy lives and promote well-being for all at all ages**	
	Identifikasi bahaya, penilaian risiko, dan manajemen insiden Hazard identification, risk assessment, and incident management	(p.76)
	Manajemen tanggap darurat Emergency response management	(p.86)
	Manajemen risiko kritis Critical risk management	(p.79)
	Kesehatan karyawan Employees wellness	(p.80)
	Pengembangan dan pemberdayaan masyarakat Community development and empowerment	(p.118)
4	**Menjamin pendidikan yang inklusif dan setara secara kualitas dan mendukung kesempatan belajar seumur hidup bagi semua.** **Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.**	
	Pengembangan dan pelatihan karyawan Employee development and training	(p.98)
	Pengembangan dan pemberdayaan masyarakat Community development and empowerment	(p.118)
5	**Mencapai kesetaraan gender dan memberdayakan semua perempuan** **Achieve gender equality and empower all women and girls**	
	Anti-diskriminasi dan kesetaraan gender Anti-discrimination and gender equality	(p.109)
	Keberagaman, kesetaraan, dan inklusivitas Diversity, equity and inclusion (DEI)	(p.102)
6	**Menjamin akses atas air dan sanitasi untuk semua** **Ensure availability and sustainable management of water and sanitation for all**	
	Tata kelola air dan efluen Water stewardship	(p.45)

SUSTAINABLE DEVELOPMENT GOALS

Dukungan terhadap SDGs Support for SDGs	Keterangan Description	Halaman Page
8	**Mempromosikan pertumbuhan ekonomi berkelanjutan dan inklusif, lapangan pekerjaan dan pekerjaan yang layak untuk semua** **Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all**	
	Pelibatan Karyawan Employee engagement	(p.112-114)
	Hak asasi manusia dan keamanan Security and human rights	(p. 139)
	Pengembangan dan pelatihan karyawan Employee development and training	(p.98)
	Kesehatan karyawan Employees wellness	(p.81)
	Pengembangan dan pemberdayaan masyarakat Community development and empowerment	(p.118)
	Pengelolaan risiko kritis Critical risk management	(p.79)
	Keberagaman, kesetaraan, dan inklusivitas Diversity, equity and inclusion (DEI)	(p.102)
	Mekanisme pengaduan yang efektif Effective grievance mechanism	(p. 114, 122)
	Uji tuntas hak asasi manusia Continuous human rights due diligence	(p. 138)
	Manajemen tanggap darurat Emergency response management	(p. 86)
	Identifikasi bahaya, penilaian risiko, dan manajemen insiden Hazard identification, risk assessment, and incident management	(p.76)
12	**Memastikan pola konsumsi dan produksi yang berkelanjutan** **Ensure sustainable consumption and production patterns**	
	Rantai pasokan yang bertanggung jawab Responsible supply chain	(p. 156)
	Pengelolaan limbah Waste management	(p. 60)
13	**Mengambil langkah penting untuk melawan perubahan iklim dan dampaknya** **Take urgent action to combat climate change and its impacts**	
	Emisi gas rumah kaca (GRK) Greenhouse gas emission	(p. 56)
15	**Mengelola hutan secara berkelanjutan, melawan perubahan lahan menjadi gurun, menghentikan dan merehabilitasi kerusakan lahan, menghentikan kepunahan keanekaragaman hayati** **Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss**	
	Keanekaragaman hayati Biodiversity	(p. 56)
16	**Mendorong masyarakat adil, damai, dan inklusif** **Promote peaceful and inclusive societies**	
	Menerapkan Kode Etik, Kebijakan Anti Korupsi dan Kebijakan Anti Penyuapan Implementing Code of Conduct, Anti-Corruption Policy and Anti-Bribery Policy	(p.152-155)
	Kinerja K3 OHS performance	(p.90)
	Kesehatan karyawan Employees wellness	(p.80)

Pelibatan Pemangku Kepentingan

Stakeholder Engagement [2-29] [E.4]

Kami meyakini bahwa pelibatan pemangku kepentingan merupakan elemen kunci dalam mendukung pencapaian keberlanjutan dan penciptaan nilai jangka panjang. Oleh karena itu, kami selalu melibatkan pemangku kepentingan yang relevan dalam proses pengambilan keputusan. Pendekatan ini memungkinkan kami untuk memperoleh pemahaman yang komprehensif mengenai perspektif, kepentingan, dan ekspektasi mereka terhadap dampak ekonomi, lingkungan, dan sosial dari kegiatan usaha.

We believe that stakeholder engagement is a key element in supporting the achievement of sustainability and the creation of long-term value. Therefore, we consistently engage relevant stakeholders in our decision-making processes. This approach enables us to gain a comprehensive understanding of their perspectives, interests, and expectations regarding the economic, environmental, and social impacts of our business activities.

Kami mematuhi Standar Keterlibatan Pemangku Kepentingan AA1000 (2015) dalam perancangan, implementasi, dan komunikasi keterlibatan pemangku kepentingan yang berkualitas dan bermakna. Identifikasi pemangku kepentingan dilakukan berdasarkan sejumlah atribut utama, termasuk tingkat ketergantungan dan tanggung jawab, potensi ketegangan, tingkat pengaruh terhadap dan dari Perseroan, keberagaman perspektif, serta kedekatan geografis dengan wilayah operasional.

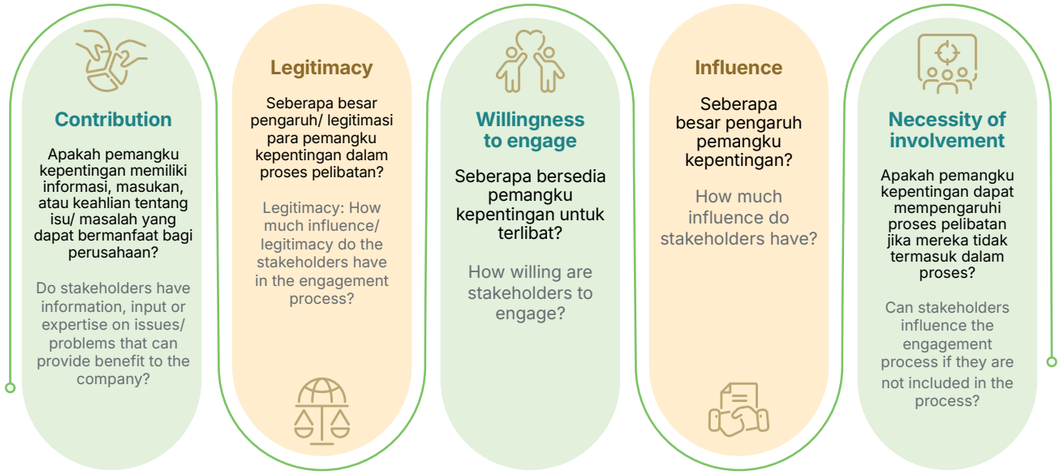
We adhere to the AA1000 Stakeholder Engagement Standard (2015) in the design, implementation, and communication of high-quality and meaningful stakeholder engagement. Stakeholders are identified based on several key attributes, including the level of dependency and responsibility, potential tension, the degree of influence on and by the Company, the diversity of perspectives, and geographic proximity to our operational areas.

Untuk memastikan pelibatan yang bermakna, kami menerapkan pendekatan yang terstruktur dan inklusif melalui berbagai metode, seperti dialog rutin, konsultasi formal dan informal, forum multipemangku kepentingan, survei, serta mekanisme pengaduan yang dapat diakses. Frekuensi, metode, dan topik pelibatan disesuaikan dengan tingkat materialitas isu dan karakteristik masing-masing pemangku kepentingan. Kami juga berupaya memastikan transparansi dan akuntabilitas dengan menyampaikan umpan balik atas isu yang diangkat serta menindaklanjuti hasil pelibatan secara konsisten sebagai bagian dari proses perbaikan berkelanjutan.

To ensure meaningful engagement, we apply a structured and inclusive approach through various methods, such as regular dialogue, formal and informal consultations, multi-stakeholder forums, surveys, and accessible grievance mechanisms. The frequency, methods, and topics of engagement are tailored to the materiality of the issues and the characteristics of each stakeholder group. We also strive to ensure transparency and accountability by providing feedback on issues raised and consistently following up on the outcomes of stakeholder engagement as part of a continuous improvement process.

Adapun kriteria yang digunakan MGR dalam pemetaan kepentingan adalah sebagai berikut:

The criteria used by MGR in stakeholder mapping are as follows:



Berdasarkan hasil pemetaan prioritas pemangku kepentingan, kami melakukan pelibatan pemangku kepentingan pada tahun 2025 melalui berbagai metode sebagai berikut:

Based on the stakeholder prioritization mapping, we engaged stakeholders in 2025 through various methods, including:

Pemangku kepentingan Stakeholders	Topik material Material topics	Respons perusahaan atas topik material dan frekuensi pelibatan Company's responses to the material topics and engagement frequency
Masyarakat sekitar termasuk kaum rentan Community including vulnerable groups	• Pengembangan dan pemberdayaan masyarakat • Kesehatan dan keselamatan kerja • Kinerja keuangan dan kontribusi ekonomi • Hak asasi manusia • Pengadaan lokal › Community development and empowerment › Occupational health and safety › Financial performance and economic contribution › Human rights › Local procurement	• Sosialisasi dampak lingkungan kepada masyarakat • Koordinasi dan dialog sosial dengan masyarakat • Menerima masukan/ keluhan masyarakat • Implementasi program pengembangan dan pemberdayaan masyarakat Frekuensi: minimal sekali setahun › Dissemination of environmental impacts to communities › Coordination and social dialog with communities › Receiving community input / grievances › Implementation of the community development and empowerment programs Frequency: minimum once a year
Karyawan & anak usaha Employee & business units	• Kesehatan dan keselamatan kerja • Kinerja keuangan dan kontribusi ekonomi • Keberagaman, kesetaraan dan inklusi • Pengembangan dan pelatihan karyawan › Occupational health and safety › Financial performance and economic contribution › Diversity, equity and inclusion › Employee training and development	• Sistem pelaporan pelanggaran • Konsultasi dan negosiasi peraturan perusahaan • Rapat LKS Bipartit • Survei keterikatan karyawan Frekuensi: minimal dua kali setahun › Whistleblowing system › Consultation and negotiation of company regulations › LKS Bipartit meeting › Employee engagement survey Frequency: minimum twice a year
Pemegang saham/ pemberi modal Shareholders/ investors	• Kinerja keuangan dan kontribusi ekonomi • Kesehatan dan keselamatan kerja • Memelihara lingkungan hidup • Etika bisnis dan integritas • Tata kelola perusahaan • Pengelolaan risiko dan peluang › Financial performance and economic contribution › Occupational health and safety › Preserving the environment › Business ethics and integrity › Corporate governance › Risk and opportunity management	• Publikasi laporan tahunan, laporan keuangan dan Laporan Keberlanjutan • Rapat Umum Pemegang Saham (RUPS) Frekuensi: minimal sekali setahun › Publication of annual report, financial report and Sustainability Report › Annual General Meeting Shareholders (AGMS) Frequency: minimum once a year
Pemerintah Government	• Kinerja keuangan dan kontribusi ekonomi • Memelihara lingkungan hidup • Pengadaan lokal • Etika bisnis dan integritas • Tata kelola perusahaan › Financial performance and economic contribution › Preserving the environment › Local procurement › Business ethics and integrity › Corporate governance	• Paparan publik • Pelaporan rutin kepada kementerian dan dinas terkait dan otoritas jasa keuangan Frekuensi: minimal sekali setahun › Public expose › Regular reporting to related ministries and agencies and the financial services authority Frequency: minimum once a year

Pemangku kepentingan Stakeholders	Topik material Material topics	Respons perusahaan atas topik material dan frekuensi pelibatan Company's responses to the material topics and engagement frequency
Rantai Pasokan Supply Chain	• Rantai pasokan yang bertanggung jawab • Etika bisnis dan integritas › Responsible supply chain › Business ethics and integrity	• Pemberian informasi penyelenggaraan tender secara terbuka dan transparan • Sosialisasi Sistem Manajemen Kontraktor (CMS) • Koordinasi rutin dengan pemasok Frekuensi: minimal sekali setahun › Provision of information related to the tenders in an open and transparent manner › Contractor Management System (CMS) socialization › Regular coordination with contractors Frequency: minimum once a year
Masyarakat Sipil/ NGO Civil Society/ NGOs	• Pemberdayaan dan pengembangan masyarakat • Hak asasi manusia • Memelihara lingkungan hidup › Community development and empowerment › Human rights › Preserving the environment	• Sosialisasi dampak sosial, lingkungan dan hak asasi manusia • Kerja sama Pengembangan dan Pemberdayaan Masyarakat (PPM) Frekuensi: minimal sekali setahun › Dissemination of social, environment and human rights impact › Collaboration on the community empowerment and development Frequency: minimum once a year
Media	• Kinerja keuangan dan kontribusi ekonomi • Pemberdayaan dan pengembangan masyarakat • Memelihara lingkungan hidup › Financial performance and economic contribution › Community development and empowerment › Preserving the environment	• Rilis media dan konferensi pers • Kunjungan media • Media *monitoring* Frekuensi: minimal sekali setahun › Media release and press conference › Media visit › Media monitoring Frequency: minimum once a year

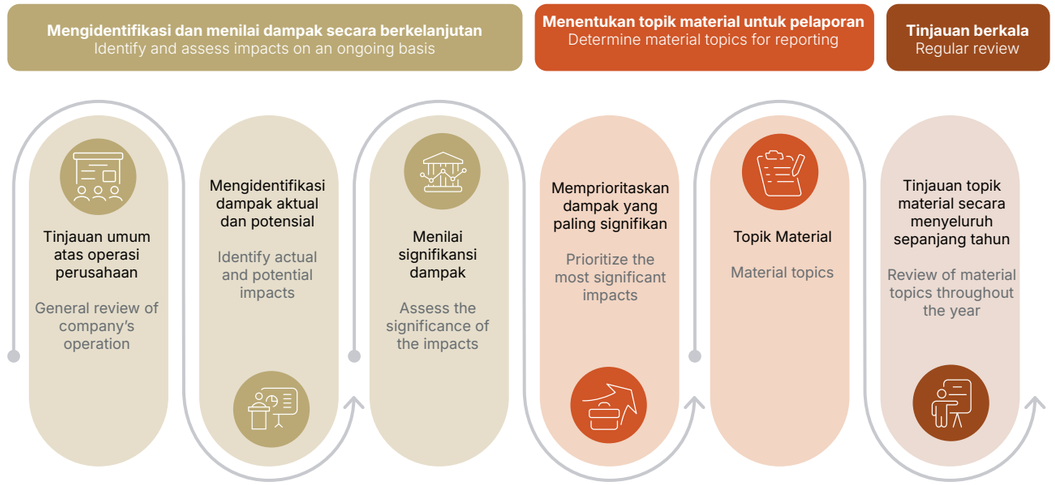


▲ *Stakeholder engagement with Minister of Environment*

Penentuan Topik Material
Material Topic Determination [3-1]

Laporan Keberlanjutan ini disusun berdasarkan topik-topik material yang ditetapkan melalui proses yang terstruktur dan komprehensif, dengan melibatkan pemangku kepentingan internal dan eksternal yang relevan. Penentuan topik material dilakukan oleh Departemen ESG dan Perubahan Iklim perusahaan yang telah memiliki pengalaman dan sertifikasi professional dalam penyusunan laporan keberlanjutan. Secara garis besar, tahapan yang ditempuh dalam proses penilaian materialitas adalah sebagai berikut:

This Sustainability Report is prepared based on material topics determined through a structured and comprehensive process involving relevant internal and external stakeholders. The identification of material topics is led by the corporate's ESG & Climate Change Department, whose members possess experience and professional certifications in sustainability report preparation. In general, the materiality assessment process consists of the following stages:



1. **Peninjauan Umum Operasi Perusahaan**
   Departemen ESG dan Perubahan Iklim meninjau secara menyeluruh profil, aktivitas operasional, proyek pengembangan, serta hubungan bisnis MGR, termasuk pemasok, kontraktor, dan mitra usaha lainnya pada Oktober 2025. Peninjauan ini bertujuan untuk memperoleh pemahaman awal mengenai konteks operasional dan potensi dampak yang timbul dari kegiatan usaha dan hasil dari hubungan bisnis terhadap ekonomi, lingkungan, dan sosial, termasuk hak asasi manusia.

   Dalam tahap ini, MGR mengacu pada GRI 14: Sektor Pertambangan 2024, United Nations Guiding Principles on Business and Human Rights (UNGPs), Sepuluh Prinsip UN Global Compact, SDGs, Climate-Related Financial Disclosure (TCFD), dan POJK 51/2017.

1. **Company Operations Review**
   In October 2025, the ESG & Climate Change Department conducted a comprehensive review of MGR's corporate profile, operational activities, development projects, and business relationships, including suppliers, contractors, and other business partners. This review aimed to develop an initial understanding of the Company's operational context and the potential impacts arising from its business activities and business relationships on economic, environmental, and social aspects, including human rights.

   At this stage, MGR refers to GRI 14: Mining Sector 2024, the United Nations Guiding Principles on Business and Human Rights (UNGPs), the Ten Principles of the UN Global Compact, SDGs, Climate-Related Financial Disclosure (TCFD), and POJK No. 51/2017.

2. Identifikasi Dampak Potensial dan Aktual

Identifikasi dampak aktual dan potensial baik positif maupun negatif terhadap aspek ekonomi, lingkungan, dan sosial, termasuk dampak terhadap hak asasi manusia dilakukan melalui proses *desk study* dan *Focus Group Discussion* (FGD). Cakupan identifikasi dampak telah mencakup seluruh kegiatan dari hulu ke hilir, namun belum mencakup hubungan bisnis tidak langsung. Studi literatur dilakukan pada bulan Oktober – November 2025 dengan memanfaatkan berbagai sumber internal dan eksternal, antara lain dokumen AMDAL, kajian dampak lingkungan dan sosial oleh pihak independen, daftar risiko perusahaan (risk register), hasil audit sertifikasi ISO 14001:2015 dan ISO 45001:2018, serta catatan pengaduan dan keluhan pemangku kepentingan.

Identifikasi dampak diperkuat melalui FGD dan wawancara dengan divisi dan departemen MGR baik di kantor pusat dan tambang serta observasi lapangan di November 2025. Kegiatan ini melibatkan 46 orang dari berbagai divisi dan departemen seperti Site Manajer Divisi Lingkungan, Hubungan Eksternal, Kesehatan dan Keselamatan Kerja, Sumber Daya Manusia, Manajemen Rantai Pasok, Karyawan dan Karyawan Kontraktor, serta masyarakat lokal terdampak termasuk kelompok rentan.

3. Penilaian Dampak yang Signifikan

Dampak yang telah diidentifikasi selanjutnya dinilai untuk menentukan tingkat signifikansinya. Penilaian dilakukan dengan mempertimbangkan tingkat keparahan dampak (*severity*) dan kemungkinan terjadinya dampak (*likelihood*). Tingkat keparahan dinilai berdasarkan skala dan cakupan dampak, durasi, serta tingkat kesulitan pemulihan, khususnya untuk dampak yang berkaitan dengan keselamatan, lingkungan hidup, dan hak asasi manusia. Sementara itu, kemungkinan terjadinya dampak mempertimbangkan riwayat kejadian, keberadaan kelompok rentan, serta efektivitas sistem dan pengendalian yang diterapkan untuk mencegah dan memitigasi dampak.

4. Penentuan Topik Material

Berdasarkan hasil penilaian signifikansi, Perseroan menetapkan daftar topik material yang menjadi fokus pengelolaan dan pengungkapan dalam Laporan Keberlanjutan tahun 2025. Topik-topik tersebut ditentukan dengan mempertimbangkan dampak signifikan aktivitas Perseroan terhadap lingkungan dan masyarakat (*impact materiality*) maupun risiko dan peluang keberlanjutan yang berpotensi memengaruhi kinerja keuangan, posisi keuangan, dan prospek jangka panjang perusahaan (*financial materiality*).

Daftar topik material kemudian disampaikan kepada Komite Keberlanjutan untuk ditelaah dan disetujui, sebelum memperoleh persetujuan akhir dari Direksi sebagai badan tata kelola tertinggi, guna memastikan keselarasan dengan strategi, pengawasan risiko, dan arah pengembangan perusahaan. [2-14]

2. Identification of Actual and Potential Impacts

The identification of actual and potential impacts, both positive and negative on economic, environmental, and social aspects, including impacts on human rights, was carried out through a desk study and Focus Group Discussions (FGDs). The scope of impact identification covered the Company's upstream-to-downstream activities but did not yet include indirect business relationships. The desk study was conducted between October and November 2025, drawing on a range of internal and external sources, including Environmental Impact Assessment (EIA) documents, independent environmental and social impact studies, the corporate risk register, results of ISO 14001:2015 and ISO 45001:2018 certification audits, as well as records of stakeholder complaints and grievances.

Impact identification was further strengthened through FGDs and interviews with MGR divisions and departments at both the head office and mining sites, as well as site observations conducted in November 2025. These activities involved 46 participants representing various functions and departments, including Site Environmental Managers, External Relations, Occupational Health and Safety, Human Resources, Supply Chain Management, employees and contractor employees, as well as affected local communities, including vulnerable groups.

3. Assessment of Significant Impacts

The identified impacts were subsequently assessed to determine their level of significance. The assessment considered both the severity of impacts and the likelihood of their occurrence. Severity was evaluated based on the scale and scope of impacts, duration, and the degree of difficulty in remediation, particularly for impacts related to safety, the environment, and human rights. Likelihood assessments took into account historical incidents, the presence of vulnerable groups, and the effectiveness of systems and controls in place to prevent and mitigate such impacts.

4. Determination of Material Topics

Based on the results of the significance assessment, the Company established a list of material topics that form the focus of management and disclosure in the 2025 Sustainability Report. These topics were determined by considering the impacts of the Company's activities on the environment and society (impact materiality) and the sustainability-related risks and opportunities that may affect the Company's financial performance, financial position, and long-term prospects (financial materiality).

The list of material topics was then submitted to the Sustainability Committee for review and endorsement, prior to receiving final approval from the Director as the highest governance body, to ensure alignment with the Company's strategy, risk oversight, and development direction.

5. Tinjauan Berkala

MGR secara berkala meninjau kembali topik material dengan mempertimbangkan perubahan konteks bisnis, regulasi, ekspektasi pemangku kepentingan, serta perkembangan risiko dan peluang keberlanjutan. Setiap usulan perubahan atau pembaruan topik material disampaikan kepada Komite Keberlanjutan untuk memperoleh masukan dan persetujuan.

Berdasarkan proses penentuan topik material di atas, berikut adalah daftar topik material keberlanjutan MGR: [3-2]

5. Periodic Review

MGR periodically reviews its material topics by considering changes in the business context, regulatory developments, stakeholder expectations, and the evolution of sustainability risks and opportunities. Any proposed changes or updates to material topics are submitted to the Sustainability Committee for input and approval.

Based on the process of determining material topics outlined above, the following is a list of MGR's material sustainability topics.

Topik Material
Material Topics

Environmental Lingkungan	Social Sosial	Governance Tata Kelola
1 Pengelolaan energi Energy management	7 Kesehatan dan keselamatan kerja (K3) Occupational health and safety (OHS)	15 Etika bisnis dan integritas Business ethics and integrity
2 Perubahan iklim Climate change	8 Pengembangan dan pelatihan karyawan Employee training and development	16 Rantai pasokan yang bertanggung jawab Responsible supply chain
3 Air dan air limbah Water and wastewater	9 Keberagaman, kesetaraan dan inklusi Diversity, equity and inclusion (DEI)	17 Pengelolaan risiko dan peluang Risk and opportunity management
4 Pengelolaan limbah Waste management	10 Pengadaan lokal Local procurement	
5 Pelestarian keanekaragaman hayati Biodiversity preservation	11 Kinerja keuangan dan kontribusi ekonomi Financial performance and economic contribution	
6 Emisi udara Toxic emissions	12 Pengembangan dan pemberdayaan masyarakat Community development and empowerment	
	13 Hak asasi manusia Human rights	
	14 Pertambangan Rakyat dan Skala Kecil (ASM) Artisanal and Small-scale Mining (ASM)	

Sebagai Laporan Keberlanjutan pertama MGR, tidak terdapat perubahan topik material dalam Laporan Keberlanjutan 2025 dibanding tahun sebelumnya. Topik-topik material yang dilaporkan tetap mencerminkan dampak signifikan perusahaan terhadap ekonomi, lingkungan, dan sosial, serta sejalan dengan perkembangan dan prioritas keberlanjutan yang telah ditetapkan oleh perusahaan.

As MGR's inaugural Sustainability Report, there were no changes to the material topics disclosed in the 2025 Sustainability Report compared to prior periods. The material topics continue to reflect the company's significant economic, environmental, and social impacts while aligning with MGR's sustainability priorities and ongoing developments.

Preserving the Environment

Memelihara Lingkungan



Nursery at Pani Gold Mine

Melestarikan Lingkungan
Preserving the Environment

Pendekatan Manajemen Kami [3-3][KPI A1] [KPI A2]

Kegiatan pertambangan dan pengolahan mineral berpotensi menimbulkan dampak terhadap komponen lingkungan biotik dan abiotik di sepanjang siklus pertambangan, mulai dari tahap eksplorasi, pengembangan, operasi penambangan, pengolahan, pengangkutan, dan penutupan tambang dan reklamasi lahan pascatambang. Dengan mempertimbangkan tingkat risiko dan ketatnya peraturan di sektor pertambangan, MGR berkomitmen melaksanakan pengelolaan lingkungan yang sesuai dengan berbagai aturan yang berlaku, baik nasional maupun internasional, termasuk Undang-Undang, Peraturan Pemerintah, Instruksi Presiden, Peraturan Menteri Energi dan Sumber Daya Mineral, Peraturan Menteri Lingkungan Hidup, Dokumen Analisis Mengenai Dampak Lingkungan (AMDAL), serta ISO 14001:2015 Sistem Manajemen Lingkungan.

Dalam mengelola aspek dan dampak lingkungan, MGR menjadikan ISO 14001:2015 sebagai acuan utama dalam pengembangan dan penerapan sistem manajemen lingkungan. Sampai akhir tahun 2025, seluruh (100%) site MGR telah memperoleh sertifikat ISO 14001:2015.

Sebagai wujud komitmen manajemen puncak, MGR menetapkan Kebijakan Lingkungan dan kebijakan turunannya. Kebijakan Lingkungan diberlakukan di kantor pusat, seluruh site MGR, serta mitra bisnis, dan dikomunikasikan kepada seluruh karyawan melalui media internal, termasuk email. MGR juga melaksanakan tinjauan manajemen lingkungan secara berkala, paling sedikit satu kali dalam setahun. Kebijakan Lingkungan MGR dan kebijakan turunannya menegaskan komitmen perusahaan untuk berkontribusi terhadap solusi perubahan iklim dan penurunan emisi gas rumah kaca, menggunakan air secara bertanggung jawab, mengelola limbah, tailing, serta limbah bahan berbahaya dan beracun secara efektif dan akuntabel, melaksanakan reklamasi, serta melindungi dan mengelola keanekaragaman hayati secara berkelanjutan.

Our Management Approach

Mining and mineral processing activities have the potential to impact both biotic and abiotic environmental components throughout the mining life cycle, including exploration, development, mining operations, processing, transportation, mine closure, and post-mining land reclamation. Considering the risk profile and the stringent regulatory framework governing the mining sector, MGR is committed to implementing environmental management practices in compliance with applicable national and international regulations, including Laws, Government Regulations, Presidential Instructions, Ministerial Regulations of Energy and Mineral Resources, Ministerial Regulations of Environment, Environmental Impact Assessment (EIA) documents, and ISO 14001:2015 Environmental Management System.

In managing environmental aspects and impacts, MGR adopts ISO 14001:2015 as the primary reference for the development and implementation of its Environmental Management System. As of the end of 2025, all (100%) MGR sites have obtained ISO 14001:2015 certification.

As a demonstration of top management commitment, MGR has established an Environmental Policy and its sub-policies. The Environmental Policy applies to the Head Office, all MGR sites, and business partners, and is communicated to all employees through internal communication channels, including email. MGR conducts periodic environmental management reviews at least once annually. MGR's Environmental Policy and its sub-policies affirm the company's commitment to contributing to climate change solutions and the reduction of greenhouse gas emissions, ensuring responsible water use, managing waste, tailings, and hazardous and toxic materials effectively and accountably, implementing reclamation activities, and protecting as well as sustainably managing biodiversity.



Slope Revegetation at Pani Gold Mine

Kebijakan Lingkungan MGR beserta kebijakan lingkungan lainnya dapat diakses melalui laman Merdeka Gold Resources – Documents.

Perusahaan telah menyusun Manual Sistem Manajemen Lingkungan sebagai pedoman pelaksanaan Kebijakan Lingkungan tersebut, termasuk tata cara pengelolaan dampak lingkungan di seluruh lokasi operasional. Manual tersebut dilengkapi dengan prosedur, instruksi kerja, dan formulir pendukung guna menjamin pelaksanaan yang efektif, konsisten, terdokumentasi, dan terintegrasi di seluruh organisasi.

The Environmental Policy and other environmental-related policies are accessible through the Merdeka Gold Resources – Documents webpage.

The Company has developed an Environmental Management System Manual as a guideline for the Environmental Policy implementation, including procedures for managing environmental impacts across all operational sites. The Manual is supported by procedures, work instructions, and related forms to ensure implementation that is effective, consistent, documented, and integrated throughout the organization.

2025 Performance

Management system
- 100% of MGR's site obtained ISO 14001:2015 certification
- Environmental Policy was developed

Water, wastewater and waste
- Water Management Policy and Waste Management Policy were developed
- Waste reduction initiatives were implemented
- Water quality met applicable laws and regulations

Climate change
- Climate Change Policy and Energy Policy were developed
- Site Energy Management Team was developed
- Entered into a Renewable Energy Certificates (REC) Sale and Purchase Agreement

Biodiversity
- Biodiversity Management Policy was developed
- Pani's Biodiversity Management Plan was evaluated
- 221 tree seedlings planted in the nursery
- Slope stabilization covered an area of 13.62 ha

Air Emission
- Emissions Policy was developed
- Operations complied with air emission quality standards in accordance with relevant regulations

2026 Target

Management system
One hundred percent (100%) of MGR's site is ISO 14001:2015 certified

Water, wastewater and waste
Water, wastewater, and waste management is in compliance with applicable laws and regulations

Climate change
- Implement and monitor the energy management program
- Implement and monitor energy and climate change program

Biodiversity
- Implement and monitor Biodiversity Management Plan
- A permanent nursery station is established
- Fauna shelters are established

Air Emission
Operations adheres to air emission quality standards in accordance with relevant regulations

Untuk menjamin efektivitas penerapan kebijakan, tujuan, target, dan program lingkungan, MGR menetapkan Manager Lingkungan serta Kepala Teknik Tambang (KTT) atau General Manager pada lokasi operasional sebagai pihak yang bertanggung jawab atas pelaksanaannya. Secara berkala, hasil pelaksanaan pengelolaan lingkungan dilaporkan kepada Direksi sebagai dasar evaluasi kinerja dan penyusunan strategi pengelolaan lingkungan ke depan.

To ensure the effective implementation of environmental policies, objectives, targets, and programs, MGR appoints the Environmental Manager as well as the Head of Technical Mining (KTT) or General Manager at site as the persons responsible for the implementation. Environmental management performance results are periodically reported to the Board of Directors as a basis for performance evaluation and the development of forward-looking environmental management strategies.

Penilaian dan Pengelolaan Risiko Lingkungan

[F.28]

Environmental Risk Assessment and Management

MGR secara berkelanjutan melaksanakan penilaian risiko lingkungan serta melakukan pemantauan kinerja lingkungan di seluruh wilayah operasional. Departemen Lingkungan MGR memberikan dukungan komprehensif yang mencakup penyusunan dokumen AMDAL, Rencana Pengelolaan Lingkungan dan Rencana Pemantauan Lingkungan (RKL-RPL), pengelolaan serta pelaporan kepatuhan terhadap peraturan, kegiatan rehabilitasi, hingga tahapan penutupan tambang.

MGR continuously conducts environmental risk assessments and monitors environmental performance across all operational areas. The MGR Environmental Department provides comprehensive support, including the preparation of EIA documents, Environmental Management and Monitoring Plans (RKL-RPL), regulatory compliance management and reporting, rehabilitation activities, and mine closure processes.

Sepanjang tahun 2025, kapabilitas dan peran strategis Departemen Lingkungan MGR terus diperkuat seiring dengan beragamnya kebutuhan kegiatan operasional. Struktur organisasi Departemen Lingkungan di site dipimpin oleh Manajer Lingkungan yang bertanggung jawab atas penerapan tata kelola lingkungan, pelaksanaan pelatihan dan peningkatan kesadaran lingkungan, pemenuhan kepatuhan lingkungan, serta kegiatan pemantauan lingkungan secara rutin. Departemen Lingkungan Kantor Pusat bekerja secara terpadu dengan Manajer Lingkungan di site, termasuk dalam pengelolaan lokasi yang berada pada tahap pemeliharaan dan perawatan.

Throughout 2025, the capability and strategic role of the MGR Environmental Department was further strengthened in response to the growing complexity of operational activities. The site-level Environmental Department is led by an Environmental Manager responsible for environmental governance implementation, environmental training and awareness programs, regulatory compliance, and routine environmental monitoring. The Head Office Environmental Department works in an integrated manner with site Environmental Managers, including for sites under care and maintenance.

Pada tahun 2025, MGR telah menyelenggarakan rapat tinjauan tahunan terkait kepatuhan lingkungan yang dihadiri oleh Manajer Lingkungan Kantor Pusat, dan Manajer Lingkungan dari site. Forum ini membahas kinerja lingkungan, dan kejadian lingkungan sebagai dasar untuk mengidentifikasi serta menetapkan prioritas area yang memerlukan tindak lanjut dan penguatan pengelolaan.

In 2025, MGR conducted an annual environmental compliance review meeting attended by the Head Office Environmental Manager and site Environmental Managers. The forum reviewed environmental performance, and environmental incidents to identify and prioritize areas requiring follow-up actions and strengthened management.

Pengelolaan risiko lingkungan dilakukan melalui berbagai instrumen, termasuk register risiko kantor pusat dan register risiko operasional yang diterapkan di setiap lokasi tambang. Risiko-risiko lingkungan tersebut dilaporkan secara berkala kepada Komite Lingkungan, Komite Keberlanjutan, dan Direksi setiap triwulan sebagai bagian dari proses pengawasan dan pengambilan keputusan.

Environmental risks are managed through various instruments, including the head office risk register and operational risk registers implemented at each mining site. Environmental risks are reported quarterly to the Environmental Committee, Sustainability Committee, and the Board of Directors as part of oversight and decision-making processes

Pemantauan, Audit, dan Inspeksi Lingkungan

Environmental Monitoring, Audits, and Inspections

Ketidakpatuhan terhadap peraturan pengelolaan lingkungan berpotensi menimbulkan dampak serius, termasuk risiko litigasi, peningkatan pengawasan dari regulator, keterlambatan kegiatan operasional, hingga kemungkinan pencabutan izin. Untuk mengelola risiko tersebut, MGR menerapkan berbagai mekanisme pengendalian dan tindakan manajemen, antara lain melalui peninjauan berkala atas data dalam sistem manajemen lingkungan guna memastikan bahwa kondisi operasional, kewajiban, serta status kepatuhan senantiasa tercatat secara akurat dan terkini.

Non-compliance with environmental regulations may result in significant impacts, including litigation risks, increased regulatory scrutiny, operational delays, or potential permit revocation. To manage these risks, MGR implements control mechanisms and management actions, including periodic reviews of data within the Environmental Management System to ensure operational conditions, obligations, and compliance status are accurately recorded and up to date.

Sepanjang tahun 2025, audit internal atas aspek lingkungan dilaksanakan di Tambang Emas Pani dalam rangka pemenuhan kesesuaian dengan persyaratan ISO 14001:2015. Selain audit internal, MGR juga melaksanakan audit eksternal oleh lembaga sertifikasi independen untuk memverifikasi penerapan Sistem Manajemen Lingkungan sesuai standar ISO 14001:2015. Seluruh aspek yang belum sesuai dengan standar dan peraturan akan diwajibkan membuat rencana aksi perbaikan dan dipantau secara berkala.

Throughout 2025, internal audits on environmental aspects were conducted at the Pani Gold Mine to ensure compliance with the requirements of ISO 14001:2015. In addition to internal audits, MGR also carried out external audits by an independent certification body to verify the implementation of the Environmental Management System in accordance with the ISO 14001:2015 standard. Any aspects found to be non-compliant with the standards and regulations are required to develop corrective action plans and are monitored periodically.

Selain audit, seluruh lokasi operasional juga melaksanakan inspeksi lingkungan secara rutin. MGR menetapkan indikator kinerja utama (*Key Performance Indicators*/KPI) khusus untuk kegiatan inspeksi tersebut, yang dipantau melalui laporan lingkungan bulanan. Laporan ini memberikan gambaran kinerja berbasis metrik dan digunakan sebagai dasar diskusi dengan manajemen lokasi terkait kinerja lingkungan, sekaligus untuk memantau perubahan persyaratan pelaporan hukum.

In addition to audits, all operational sites conduct routine environmental inspections. MGR has established specific Key Performance Indicators (KPIs) for these inspection activities, which are monitored through monthly environmental reports. These reports provide metric-based performance insights and serve as the basis for management discussions regarding environmental performance, while also tracking changes in legal reporting requirements.

Sepanjang tahun 2025, tidak terdapat insiden lingkungan yang mengakibatkan sanksi administratif, denda, atau tuntutan hukum di seluruh operasi MGR. [2-27]

Throughout 2025, there were no environmental incidents resulting in administrative sanctions, fines, or legal claims across all MGR operations.

Ke depan, MGR semakin menekankan peningkatan kesadaran dan akuntabilitas dalam pengelolaan serta pelaporan insiden lingkungan, termasuk melalui penguatan budaya pelaporan. Pendekatan ini didukung oleh pelaksanaan rapat kepatuhan lingkungan secara bulanan yang melibatkan Manajer Lingkungan di Tambang Emas Pani.

Going forward, MGR places greater emphasis on strengthening awareness and accountability in environmental incident management and reporting, including reinforcing a reporting culture. This approach is supported by monthly environmental compliance meetings involving the Environmental Manager at Pani Gold Mine.

Tata Kelola Air dan Efluen

[303-1][14.7.1][14.7.2][F.14][KPI A2.4]

Water and Effluent Governance

Air merupakan sumber daya bersama yang terbatas dan memiliki peran penting bagi kesejahteraan masyarakat serta keberlangsungan operasional perusahaan. Dalam aktivitasnya, penggunaan air mencakup antara lain kegiatan eksplorasi, pengendalian debu, kebutuhan domestik, pencucian kendaraan, serta proses pengolahan di area operasional.

Water is a shared and limited resource that plays a critical role in community well-being and operational sustainability. Water is used for exploration activities, dust suppression, domestic purposes, vehicle washing, and processing activities within operational areas.

MGR telah mengidentifikasi risiko terkait air yaitu temperatur ekstrem, kekeringan, dan banjir daratan. Identifikasi risiko dilakukan oleh Departemen Lingkungan MGR dan pihak eksternal yang ditunjuk oleh Perusahaan. Identifikasi dan

MGR has identified water-related risks, including extreme temperatures, drought, and inland flooding. Risk identification was conducted by the MGR Environmental Department in collaboration with an external party appointed by the Company.

kuantifiaksi risiko iklim, termasuk air, dalam bentuk nilai finansial dengan mengintegrasikan data iklim dan sosial ekonomi terkait bahaya iklim, menjalankan model ekonometrika yang menggabungkan input bahaya iklim dan data bisnis, serta menerjemahkan risiko tersebut ke dalam implikasi keuangan. Selanjutnya, MGR melakukan kerja sama dengan pemangku kepentingan terkait untuk mengidentifikasi pengguna air dan pihak lain yang mungkin terpengaruh oleh operasi perusahaan, dengan tujuan untuk mencapai penggunaan air yang bertanggung jawab dan berkelanjutan.

Climate risk identification and quantification, including water-related risks, were assessed in financial terms by climate and socio-economic data related to climate hazards, applying econometric models that combine climate hazard inputs with business data, and translating these risks into financial implications. MGR collaborates with relevant stakeholders to identify water users and other parties potentially affected by its operations, with the objective of achieving responsible and sustainable water use.

Sebagai respon atas risiko ini, MGR mengadopsi hierarki mitigasi yang mencakup pencegahan dan meminimalisasi dampak dari penggunaan air dan timbulan air limbah terhadap pekerja, masyarakat yang terkena dampak, dan lingkungan sekitar. Bentuk pencegahan dan minimalisasi dampak terhadap air adalah mengelola air secara efektif, mengurangi pembuangan air limbah ke badan air, menjaga dan memulihkan daerah resapan air, serta memberikan bantuan air bersih kepada masyarakat di sekitar operasional. Selain itu, MGR juga mendorong implementasi *life cycle perspective* untuk mengurangi penggunaan air dan timbulan air limbah. Langkah terakhir mitigasi adalah memberikan kompensasi atas dampak yang diberikan.

In response to these risks, MGR adopts a mitigation hierarchy that prioritizes the prevention and minimization of impacts from water use and wastewater generation on workers, affected communities, and the surrounding environment. Preventive and minimization measures include effective water management, reducing effluent discharge into water bodies, protecting and restoring water catchment areas, and providing clean water assistance to communities surrounding operational areas. MGR also promotes the application of a life cycle perspective to reduce water consumption and wastewater generation. The final mitigation step is to provide compensation for the impacts caused.

Penentuan target dan program pengelolaan air disesuaikan dengan fase kegiatan di site. Pemantauan efektivitas target dan program pengelolaan air dilakukan oleh Kepala Teknik Tambang dan General Manager site. Pencapaian target dan program dilaporkan kepada Komite Keberlanjutan yang dipimpin oleh Presiden Direktur, dan akan digunakan sebagai dasar dalam penyusunan strategi serta pengawasan pelaksanaan Kebijakan Pengelolaan Air. [3-3]

Water management targets and programs are adjusted according to the operational phase at each site. The effectiveness of water management targets and programs is monitored by the Head of Technical Mining and the site General Manager. Target achievement and program implementation are reported to the Sustainability Committee, chaired by the President Director, and serve as the basis for strategy development and oversight of the Water Management Policy implementation.

Kinerja Pengelolaan Air dan Air Limbah [303-1] [14.7.2]

Water and Wastewater Management Performance

Untuk memenuhi kebutuhan air bersih camp dan kantor, MGR memanfaatkan sumber air yang berasal air tanah yaitu air tanah *Pani Base Camp* (PBC) dan *Coreshed*, serta air dari pihak ketiga yaitu PDAM. MGR mengelola air limbah domestik di Instalasi Pengolahan Air Limbah (IPAL) menggunakan teknologi berdasarkan Peraturan Menteri Lingkungan Hidup No. 68 Tahun 2016 Pengolahan ini dilakukan untuk memastikan bahwa air limbah yang keluar memenuhi baku mutu yang telah ditetapkan.

To meet clean water needs for the camp and office, MGR utilizes water sourced from groundwater, namely the Pani Base Camp (PBC) groundwater and Coreshed, as well as water supplied by a third party, PDAM. MGR manages domestic wastewater through a Wastewater Treatment Plant (WWTP) using technologies in accordance with Minister of Environment Regulation No. 68 of 2016. This treatment is carried out to ensure that discharged wastewater meets the established quality standards.

MGR mengelola air limbah dari kegiatan operasional pertambangan sesuai dengan ketentuan dalam persetujuan teknis yang berlaku di setiap lokasi operasi. Persyaratan tersebut mencakup pemenuhan peraturan teknis baku mutu air limbah yang ditetapkan. Pada kuartal keempat tahun pelaporan, MGR bertransisi dari fase konstruksi ke fase operasional. Untuk menunjang transisi operasi tersebut, MGR meningkatkan pembangunan *sediment pond* sebagai fasilitas pengolahan air larian tambang dan air larian permukaan dari hujan. [303-2] [14.7.3]

MGR manages wastewater from mining operational activities in accordance with the requirements set out in the applicable technical approvals at each operational site. These requirements include compliance with the specified technical wastewater quality standards. In the fourth quarter of the reporting year, MGR transitioned from the construction phase to the operational phase. To support this operational transition, MGR expanded the development of sediment ponds as treatment facilities for mine runoff and rainwater surface runoff.

Selama tahun 2025 berdasarkan pencatatan *flowmeter*, pengambilan air oleh Tambang Emas Pani tercatat sebanyak 116,87 megaliter. Sepanjang tahun 2025, tidak terdapat keluhan masyarakat yang disebabkan oleh insiden tumpahan efluen signifikan yang berdampak pada lingkungan. [303-2] [303-3] [303-4] [14.7.3] [F.15] [F.16]

In 2025, based on flowmeter records, total water withdrawal by Pani Gold Mine amounted to 116.87 megaliters. Throughout 2025, no community complaints were reported in relation to significant effluent spill incidents affecting the environment.

Jumlah Pengambilan Air (dalam Megaliter)
Water Withdrawal (Megaliters) [303-3][14.7.4][F.8] [KPI A2.2]

Sumber Pengambilan Air Source of Water Withdrawal	2023	2024	2025
Air permukaan | Surface water	27.51	1.30	0
Air tanah | Groundwater	13.06	13.69	31.27
Air dari pihak ketiga | Water from third party	13.56	38.76	85.60
Total Pengambilan Air | Total Water Withdrawal	**54.13**	**53.75**	**116.87**

Jumlah Konsumsi Air (dalam Megaliter)
Water Consumption (Megaliters)[303-4][303-5][14.7.5][14.7.6][F.8][F.13]

Keterangan Description	2023	2024	2025
Total pengambilan air Total water withdrawal	54.13	53.75	116.87
Total pembuangan air Total water discharged	0	0	0
Total konsumsi air Total water consumption	54.13	53.75	116.87

Total konsumsi air MGR pada tahun 2025 adalah sebesar 116,87 megaliter dan intensitas air sebesar 0.0009 megaliter/USD.

Total water consumption at MGR in 2025 amounted to 116.87 megaliters and water intensity amounted to 0.0009 megaliters/USD.



Biodiversity monitoring at Pani Gold Mine

Perayaan Hari Lingkungan Hidup di MGR

MGR's World Environment Day Celebration

Dalam rangka memperingati Hari Lingkungan Hidup Sedunia 2025, MGR melalui Tambang Emas Pani melaksanakan rangkaian program lingkungan dan edukasi masyarakat di Kabupaten Pohuwato, Provinsi Gorontalo, dengan tema global *Ending Plastic Pollution*. Kegiatan utama meliputi penanaman bibit pohon di Desa Hulawa, Kecamatan Buntulia, program *Enviro Goes to School* di tiga sekolah dasar negeri, aksi bersih pantai di kawasan wisata Pohon Cinta Marisa, serta penyelenggaraan seminar lingkungan. Seluruh kegiatan dirancang untuk menjawab kebutuhan lokal akan peningkatan kesadaran lingkungan, penguatan kapasitas generasi muda, serta pelibatan multipihak dalam upaya perlindungan ekosistem.

Kegiatan tersebut melibatkan masyarakat lokal Desa Hulawa dan sekitarnya, siswa sekolah dasar dan menengah pertama, mahasiswa Universitas Negeri Gorontalo, serta pemangku kepentingan daerah. Para siswa memperoleh manfaat melalui edukasi lingkungan dan pengurangan risiko bencana sejak dini, sementara masyarakat lokal terlibat langsung dalam kegiatan rehabilitasi lingkungan dan aksi bersih pantai yang berdampak pada kualitas ruang hidup bersama.

Kegiatan-kegiatan tersebut mencapai hasil yang diharapkan yang ditunjukkan oleh penanaman pohon pada area yang membutuhkan penghijauan, meningkatnya pemahaman siswa dan masyarakat mengenai isu polusi plastik dan pelestarian keanekaragaman hayati, serta terbangunnya kolaborasi antara perusahaan, institusi pendidikan, pemerintah daerah, dan masyarakat. Seminar lingkungan turut memperkuat pemahaman bahwa kegiatan pertambangan dan perlindungan lingkungan dapat berjalan secara seimbang melalui penerapan praktik pertambangan yang bertanggung jawab. Secara keseluruhan, rangkaian peringatan Hari Lingkungan Hidup Sedunia ini berkontribusi pada peningkatan partisipasi masyarakat, penguatan kapasitas lingkungan, serta penciptaan nilai bersama yang mendukung keberlanjutan jangka panjang di wilayah sekitar operasional MGR.

In commemoration of World Environment Day 2025, MGR, through Pani Gold Mine, implemented a series of environmental and community education programs in Pohuwato Regency, Gorontalo Province, aligned with the global theme Ending Plastic Pollution. The main activities included tree seedling planting in Hulawa Village, Buntulia District; the Enviro Goes to School program in three public elementary schools; a beach clean-up campaign at the Pohon Cinta Marisa tourism area; and the organization of an environmental seminar. All activities were designed to address local needs for enhanced environmental awareness, capacity building among the younger generation, and multi-stakeholder engagement in ecosystem protection efforts.

These activities involved local communities in Hulawa Village and surrounding areas, elementary and junior high school students, students of Universitas Negeri Gorontalo, and regional stakeholders. The students benefited from environmental education and early disaster risk awareness, while local communities were directly involved in environmental rehabilitation activities and coastal clean-up efforts, contributing to the improvement of shared living environments.

Those activities achieved the expected results as indicated by the successful tree planting in areas requiring revegetation, increased awareness among students and communities regarding plastic pollution and biodiversity conservation, and strengthened collaboration among the Company, educational institutions, local government, and communities. The environmental seminar further reinforced the understanding that mining activities and environmental protection can coexist through the implementation of responsible mining practices. Overall, the World Environment Day commemoration contributed to enhanced community participation, strengthened environmental capacity, and the creation of shared value supporting long-term sustainability in the areas surrounding MGR's operations.



World Environmental Day in collaboration with State University of Gorontalo (UNG)

Pengelolaan Limbah [3-3][306-1][306-2][14.5.1][14.5.2][14.5.3][F.14]

Waste Management

MGR berkomitmen menerapkan pengelolaan limbah yang bertanggung jawab dengan mengedepankan prinsip keberlanjutan dan pendekatan ekonomi sirkular. Komitmen tersebut diwujudkan melalui penerapan langkah-langkah terstruktur untuk mengelola dampak aktual maupun potensi dampak yang berkaitan dengan limbah. Sumber utama limbah di Tambang Emas Pani tahun 2025 adalah dari kegiatan konstruksi dan transportasi.

Limbah bahan berbahaya dan beracun (B3) dikelola secara bertanggung jawab melalui penerapan teknologi yang ramah lingkungan dan pengolahan oleh pihak ketiga yang berizin. MGR juga secara proaktif mengelola risiko pencemaran tanah, air, dan lingkungan sekitar yang dapat timbul dari pengelolaan limbah operasional. Upaya ini mencakup mitigasi dampak lingkungan pada sisi hulu, seperti yang berasal dari pemasok bahan kimia dan bahan bakar, serta pada sisi hilir yang berkaitan dengan pengelolaan limbah produk oleh pelanggan, kontraktor, atau pihak ketiga lainnya dalam rantai nilai perusahaan. Tata kelola limbah mematuhi seluruh peraturan perundang-undangan yang berlaku di Indonesia serta menerapkan praktik terbaik dalam pengelolaan limbah sebagaimana diatur dalam Kebijakan Pengelolaan Limbah MGR. Perusahaan secara konsisten mendokumentasikan dan menerapkan proses pengangkutan, penanganan, penyimpanan, dan pembuangan limbah sesuai dengan prosedur yang telah ditetapkan.

MGR mengadopsi hierarki mitigasi limbah yang mencakup upaya pencegahan dan pengurangan dampak limbah B3, sampah, serta limbah domestik terhadap pekerja, masyarakat sekitar, dan lingkungan. Apabila langkah pencegahan tidak dapat dilakukan, perusahaan berupaya meminimalkan dampak yang terjadi dan menyediakan kompensasi yang sesuai.

Pengawasan atas implementasi Kebijakan Pengelolaan Limbah dilakukan oleh Komite Keberlanjutan MGR yang diketuai oleh Presiden Direktur. Komite ini secara berkala melaporkan pelaksanaan kebijakan kepada Direksi. Di tingkat operasional, Kepala Teknik Tambang (KTT) dan General Manager site bertanggung jawab untuk mengomunikasikan serta memantau penerapan Kebijakan Pengelolaan Limbah di unit kerja masing-masing.

MGR is committed to implementing responsible waste management practices by prioritizing sustainability principles and a circular economy approach. This commitment is reflected in the implementation of structured measures to manage both actual and potential impacts associated with waste. The primary sources of waste at Pani Gold Mine in 2025 originated from construction and transportation activities.

Hazardous and toxic waste is managed responsibly through the application of environmentally sound technologies and treatment by licensed third parties. MGR also proactively manages risks of soil, water, and surrounding environmental contamination that may arise from operational waste management. These efforts include mitigation of environmental impacts upstream, such as those associated with chemical and fuel suppliers, and downstream, including product waste management by customers, contractors, or other third parties within the Company's value chain. Waste governance complies with all applicable laws and regulations in Indonesia and adopts best practices in waste management as stipulated in the MGR Waste Management Policy. The Company consistently documents and implements waste transportation, handling, storage, and disposal processes in accordance with established procedures.

MGR adopts a waste mitigation hierarchy that includes prevention and reduction of impacts from hazardous and toxic waste, non-hazardous waste, and domestic waste on workers, surrounding communities, and the environment. Where prevention is not feasible, the Company minimizes impacts and provide appropriate remediation.

Oversight of the implementation of the Waste Management Policy is carried out by the MGR Sustainability Committee, chaired by the President Director. The Committee periodically reports policy implementation to the Board of Directors. At the operational level, the Head of Technical Mining (KTT) and the Site General Manager are responsible for communicating and monitoring the implementation of the Waste Management Policy within their respective work units.

Limbah B3

MGR telah menyusun dan menerapkan Prosedur Pengelolaan Limbah Bahan Berbahaya dan Beracun sesuai dengan Peraturan Menteri Lingkungan Hidup dan Kehutanan Nomor 6 Tahun 2021 mengenai Pengelolaan Limbah Bahan Berbahaya dan Beracun. Prosedur ini mencakup tahapan pemilahan, pengemasan, pelabelan dengan simbol khusus, penyimpanan, pemindahan internal, pemeriksaan, pencatatan, pengembalian Pengelolaan Limbah Bahan Berbahaya dan Beracun kepada penghasil, kegiatan inspeksi, pembersihan, pemeliharaan fasilitas satelit limbah B3, serta pengelolaan Tempat Penyimpanan Sementara Limbah B3. [KPI A1.6]

Selain itu, prosedur tersebut juga mengatur mekanisme pengiriman limbah B3 kepada pihak ketiga yang memiliki perizinan resmi, kewajiban pelaporan kepada pemerintah, serta pelaksanaan prosedur tanggap darurat dan penanganan tumpahan limbah B3. Seluruh ketentuan ini dirancang untuk memastikan bahwa pengelolaan limbah B3 dilaksanakan secara aman, bertanggung jawab, dan sesuai dengan ketentuan peraturan perundang-undangan, guna meminimalkan risiko terhadap lingkungan dan kesehatan.

Sepanjang tahun 2025, pengelolaan limbah B3 dilakukan melalui kombinasi mekanisme internal perusahaan dan kerja sama dengan pihak ketiga yang telah memperoleh izin resmi dari Kementerian Lingkungan Hidup.

Untuk menjaga kepatuhan dan kualitas pengelolaan, perusahaan menerapkan proses seleksi mitra pengelola limbah B3 yang ketat, melakukan evaluasi terhadap pemenuhan kewajiban kontraktual dan regulasi, melaksanakan audit secara berkala, serta melakukan pemantauan langsung di lapangan. Langkah-langkah ini bertujuan memastikan bahwa pengelolaan limbah B3 oleh pihak ketiga dilakukan secara aman dan sesuai dengan ketentuan yang berlaku.

Penyimpanan dan pemantauan limbah, termasuk limbah B3, dilakukan melalui sistem pencatatan terintegrasi. Sistem ini memungkinkan pelacakan yang transparan dan terukur atas jenis, volume, dan lokasi limbah, sehingga mendukung pengambilan keputusan yang lebih efektif dalam pengelolaan limbah. [306-2]

Perusahaan secara berkelanjutan meningkatkan kinerja pengelolaan limbah melalui penerapan inovasi, penggunaan teknologi modern, serta penguatan kolaborasi dengan berbagai pemangku kepentingan. Upaya ini sejalan dengan komitmen keberlanjutan perusahaan untuk menekan dampak lingkungan dan mendorong praktik pengelolaan limbah yang bertanggung jawab. [306-2]

MGR juga telah menetapkan mekanisme pengaduan, prosedur operasional, dan infrastruktur yang memadai untuk menangani potensi kebocoran limbah B3. Perusahaan didukung oleh Tim Tanggap Darurat (*Emergency Response Team*/ERT) yang bertugas melakukan mitigasi dan penanganan apabila terjadi insiden tumpahan limbah B3. [14.15.1]

Hazardous Waste

MGR has developed and implemented a Hazardous and Toxic Waste Management Procedure in accordance with Minister of Environment and Forestry Regulation No. 6 of 2021 concerning Hazardous and Toxic Waste Management. This procedure covers waste segregation, packaging, labeling with designated symbols, storage, internal transfer, inspection, recordkeeping, return of hazardous waste to the generator, inspection activities, cleaning and maintenance of satellite hazardous and toxic waste facilities, and management of Temporary Hazardous Waste Storage Facilities.

The procedure also regulates the mechanism for transporting hazardous and toxic waste to licensed third parties, mandatory reporting to the government, and the implementation of emergency response and spill handling procedures for hazardous and toxic waste. These provisions are designed to ensure that hazardous and toxic waste waste is managed safely, responsibly, and in compliance with applicable laws and regulations, thereby minimizing risks to the environment and human health.

Throughout 2025, hazardous and toxic waste management was carried out through a combination of internal Company mechanisms and collaboration with third parties holding official permits from the Ministry of Environment.

To maintain compliance and quality, the Company applies a stringent hazardous and toxic waste management partner selection process, evaluates fulfillment of contractual and regulatory obligations, conducts periodic audits, and performs on-site monitoring. These measures aim to ensure that third-party hazardous and toxic waste management is conducted safely and in accordance with applicable regulations.

Waste storage and monitoring, including hazardous and toxic waste, are conducted through an integrated recording system. This system enables transparent and measurable tracking of waste types, volumes, and locations, thereby supporting more effective decision-making in waste management.

The Company continuously enhances waste management performance through innovation, the use of modern technologies, and strengthened collaboration with various stakeholders. These efforts align with the Company's sustainability commitment to reduce environmental impacts and promote responsible waste management practices.

MGR has also established grievance mechanisms, operational procedures, and adequate infrastructure to address potential hazardous and toxic waste leaks. The Company is supported by an Emergency Response Team (ERT) responsible for mitigation and response in the event of hazardous and toxic waste spill incidents.

Sepanjang tahun 2025, tidak terdapat kejadian tumpahan limbah B3 berskala besar di wilayah operasional MGR yang menimbulkan dampak terhadap lingkungan maupun masyarakat sekitar. Kondisi ini mencerminkan efektivitas sistem pengelolaan limbah B3 serta tingkat kesiapsiagaan perusahaan dalam mengantisipasi potensi risiko yang berkaitan dengan limbah B3. [14.15.2] [F.15]

Throughout 2025, there were no major hazardous and toxic waste spill incidents within MGR's operational areas that resulted in environmental or community impacts. This reflects the effectiveness of the Company's hazardous and toxic waste management system and its level of preparedness in anticipating risks related to hazardous and toxic waste.

Volume Limbah Bahan Beracun Berbahaya
Hazardous Waste Volume [14.5.4][14.5.5][14.5.6][F.13][KPI A1.3]

No.	Jenis Limbah B3 Hazardous and Toxic Waste	Masuk (Ton) In (Tonnes)		Keluar (Ton) out (Tonnes)		Sisa (Ton) Remainder (Tonnes)
		Saldo Awal Beginning balance	Limbah B3 yang dihasilkan Hazardous ad toxic waste generated [306-3]	Didaur ulang Recycled [306-4]	Pengiriman ke pihak ketiga Delivered to third parties [306-5]	
1	Majun bekas | Used rags	0	11.62	0	11.62	0
2	Filter bekas | Used filter	0	20.57	0	20.57	0
3	Kemasan bekas | Used packaging	0	3.62	0	3.62	0
4	Limbah infeksius | Infectious waste	0	0.11	0	0.11	0
5	Aki bekas | Used accu	0	3.79	0	3.79	0
6	Material terkontaminasi | Contaminated material	0	1.65	0	1.65	0
7	Oli Bekas | Used oil	0	207.98	0	207.98	0
8	Toner Bekas | Used toner	0	0.04	0	0.04	0
Total		**0**	**249.38**	**0**	**249.38**	**0**

Sampah

MGR telah memiliki Prosedur Pengelolaan Sampah yang mengatur pengelolaan sampah sesuai dengan Undang-Undang Republik Indonesia Nomor 18 Tahun 2008 tentang Pengelolaan Sampah. Prosedur tersebut mencakup tahapan pengumpulan, pengangkutan, dan pengiriman limbah, serta pengelolaan limbah di Tempat Penyimpanan Sementara (TPS) dan pemanfaatannya oleh pihak ketiga.

Dalam upaya mengurangi timbulan limbah, MGR menerapkan prinsip ekonomi sirkular melalui *Reduce, Reuse*, dan *Recycle* (3R). Limbah organik dikelola melalui pengomposan dan dimanfaatkan kembali untuk keperluan daur ulang dan daur pakai. MGR turut melibatkan pemangku kepentingan sekitar dalam pengelolaan limbah yang memiliki potensi nilai tambah. Di Tambang Emas Pani, limbah sisa makanan dimanfaatkan kembali sebagai pakan ternak. [KPI A1.6]

Sampah yang tidak dapat dimanfaatkan kembali dikelola sesuai prosedur dengan pembuangan ke Tempat Pembuangan Akhir (TPA).

Non-Hazardous Waste

MGR has established a Non-Hazardous Waste Management Procedure governing waste management in accordance with Law of the Republic of Indonesia No. 18 of 2008 concerning Waste Management. The procedure covers waste collection, transportation, and disposal, as well as waste handling at Temporary Storage Facilities (TPS) and its utilization by third parties.

To reduce waste generation, MGR implements the principles of circular economy through Reduce, Reuse, and Recycle (3R). Organic waste is managed through composting and reused for recycling and repurposing purposes. The Company also engages surrounding stakeholders in managing waste with value-added potential. At Pani Gold Mine, food waste is reused for animal feed.

Non-hazardous waste that cannot be reused is managed in accordance with established procedures and disposed to the landfill.

Volume Sampah yang Dihasilkan dan Dimanfaatkan Kembali [14.5.4][14.5.5][14.5.6][F.13][KPI A1.4]
Volume of Non-Hazardous Waste Generated and Reused

Sampah yang dihasilkan (Ton) Non-hazardous waste generated (Tonnes) [306-3]	Sampah yang dimanfaatkan atau diolah kembali (Ton) Non-hazardous waste reused or reprocessed (Tonnes) [306-4]	Sampah yang dibuang ke tempat pembuangan akhir (Ton) Non-hazardous waste disposed to landfill (Tonnes) [306-5]	Sisa (Ton) Remainder (Tonnes
259.78	14.15	245.60	0

Tailing [14.6.1]

MGR telah menetapkan rencana pengelolaan tailing untuk memastikan bahwa timbulan, pengelolaan, dan pembuangan tailing di masa depan dilakukan secara aman dan bertanggung jawab. Komitmen ini tercermin dalam Kebijakan Tailing Merdeka Copper Gold, induk perusahaan MGR, yang berlaku untuk MGR yang mencakup pengembangan, penerapan metode beserta teknologi terbaru dan implementasi praktik terbaik di seluruh proses pengelolaan tailing.

Fokus utama kebijakan ini adalah meminimalkan dampak negatif terhadap pekerja, masyarakat, lingkungan dan menjaga kepatuhan terhadap peraturan. Langkah-langkah strategis yang diambil mencakup perencanaan menyeluruh, penerapan teknologi modern, dan pengawasan yang ketat untuk menjamin bahwa pengelolaan tailing di masa depan sesuai dengan standar keselamatan, keberlanjutan, dan regulasi peraturan yang berlaku. Pendekatan kami mencakup seluruh siklus pengelolaan tailing, mulai dari desain, konstruksi, pengelolaan/operasional, hingga pemantauan fasilitas penampungan tailing. Pendekatan ini menekankan pada identifikasi dan pengurangan risiko, serta mitigasi dampak jangka panjang yang potensial terhadap manusia dan lingkungan. MGR juga mempertimbangkan dampak perubahan iklim dalam setiap aspek pengelolaan tailing untuk memastikan solusi yang berkelanjutan.

MGR akan secara aktif melibatkan pemangku kepentingan sepanjang siklus hidup tailing, dengan mendorong komunikasi yang terbuka, berbagi pengetahuan, dan inisiatif edukasi mengenai pengelolaan tailing yang efektif menerapkan aturan dalam *Global Industry Standard on Tailings Management* (GISTM). Ini juga mencakup pelibatan masyarakat lokal dan pihak terkait lainnya agar pengelolaan tailing berjalan dengan transparansi dan akuntabilitas.

Tailings

MGR has established a tailings management plan to ensure that future tailings generation, management, and disposal are conducted safely and responsibly. This commitment is reflected in the Merdeka Copper Gold Tailings Policy, applicable to MGR, which includes the development and implementation of appropriate methods, the adoption of the latest technologies, and the application of best practices throughout the tailings management process.

The primary focus of this policy is to minimize adverse impacts on workers, communities, and the environment, while ensuring compliance with applicable regulations. Strategic measures include comprehensive planning, the application of modern technologies, and stringent oversight to ensure that future tailings management aligns with safety, sustainability, and regulatory standards. The Company's approach encompasses the entire tailings lifecycle, from design and construction to operation, management, and monitoring of tailings storage facilities. This approach emphasizes risk identification and reduction, as well as mitigation of potential long-term impacts on people and the environment. MGR also considers climate change impacts in all aspects of tailings management to ensure sustainable solutions.

MGR will actively engage stakeholders throughout the tailings lifecycle by fostering open communication, knowledge sharing, and educational initiatives on effective tailings management, including adherence to the Global Industry Standard on Tailings Management (GISTM). This engagement includes local communities and other relevant stakeholders to ensure transparency and accountability in tailings management practices.

Aspek penting dalam komitmen kami adalah tinjuan independen yang dilakukan pada berbagai tahap, termasuk desain, konstruksi, operasi, dan penutupan fasilitas pengelolaan tailing. Peninjauan independen ini akan memastikan bahwa MGR melakukan penilaian yang menyeluruh berbasis pengetahuan interdisipliner, memastikan bahwa desain dan pengoperasian fasilitas tailing konsisten dengan standar industri, mengidentifikasi area di mana langkah-langkah pengurangan risiko mungkin diperlukan, memberikan saran yang dapat menambah nilai pada pengoperasian, penutupan, dan pemeliharaan jangka panjang fasilitas limbah tambang yang aman, termasuk kinerja lingkungan fasilitas limbah tambang, dengan aliran air yang terdampak tambang dan kualitas air terkait sebagai komponen penting, memastikan keselamatan dan tata kelola fasilitas limbah tambang, memberikan panduan dan dukungan teknis ahli sepanjang siklus hidup fasilitas tersebut, dan objektif terhadap praktik pengelolaan tailing, guna menjaga standar tertinggi dan memastikan keberlanjutan serta kepatuhan terhadap regulasi yang berlaku.

Untuk memperkuat tata kelola pengelolaan tailing, MGR mengakui pentingnya strategi yang komprehensif dalam pengelolaan tailing, yang merupakan aspek krusial dalam operasi pertambangan dan pengolahan mineral. Oleh karena itu, MGR membentuk Komite Tinjauan Tailing (TRC) yang dipimpin oleh *Chief Operating Officer* (COO) dan Senior Manajemen Lapangan. Anggota komite ini mencakup perwakilan dari berbagai fungsi, seperti departemen tailing, operasi, risiko, keberlanjutan, dan konstruksi.

Komite ini bertanggung jawab untuk melaksanakan rekomendasi dari Dewan Peninjauan Tailing Independen (Independent Tailings Review Board/ITRB), memberikan pembaruan berkala, dan mengawasi evaluasi kinerja sepanjang tahap pengembangan, operasi, dan penutupan fasilitas tailing. *Chief Operating Officer* (COO), yang juga menjabat sebagai ketua komite bersama Senior Manajemen Lapangan, mengadakan pertemuan rutin untuk meninjau limbah tambang internal dan secara langsung melaporkan hasilnya kepada Presiden Direktur.

Untuk memastikan pengelolaan tailing yang terstruktur dan bertanggung jawab, tugas-tugas *Tailings Principal, Engineer of Record*, dan Manajer Konstruksi Fasilitas Tailing telah ditetapkan. Penunjukan peran-peran kunci ini bertujuan untuk memastikan bahwa setiap langkah dalam pengelolaan tailing dilakukan dengan hati-hati dan sesuai dengan praktik terbaik yang mendukung keberlanjutan dan kepatuhan terhadap standar keselamatan yang ketat.

An important element of this commitment is the implementation of independent reviews at various stages, including design, construction, operation, and closure of tailings management facilities. These independent reviews ensure rigorous, interdisciplinary assessments; confirm that tailings facility design and operation are consistent with industry standards; identify areas where additional risk reduction measures may be required; provide value-added recommendations for operation, closure, and long-term maintenance of safe mining waste facilities; assess environmental performance, including mine-affected water flows and related water quality; ensure facility safety and governance; provide expert technical guidance and support throughout the facility lifecycle; and maintain objectivity in tailings management practices to uphold the highest standards of sustainability and regulatory compliance.

To strengthen tailings governance, MGR recognizes the importance of a comprehensive strategy for tailings management as a critical aspect of mining and mineral processing operations. Accordingly, MGR has established a Tailings Review Committee (TRC), chaired by the Chief Operating Officer (COO) and supported by Senior Site Management. Committee members include representatives from tailings, operations, risk, sustainability, and construction functions.

The Committee is responsible for implementing recommendations from the Independent Tailings Review Board (ITRB), providing periodic updates, and overseeing performance evaluations across the development, operational, and closure phases of tailings facilities. The Chief Operating Officer (COO), serving as Committee Chair alongside Senior Site Management, conducts regular meetings to review internal mining waste management and reports directly to the President Director.

To ensure structured and accountable tailings management, the roles of Tailings Principal, Engineer of Record, and Tailings Facility Construction Manager have been formally established. The appointment of these key roles aims to ensure that each stage of tailings management is conducted diligently and in accordance with best practices that support sustainability and strict safety standards.

Kualitas Udara [14.3.1]

Emisi udara signifikan lainnya merupakan elemen penting dalam kegiatan pengelolaan lingkungan, mempertimbangkan dampak emisi udara terhadap kualitas lingkungan, kesehatan karyawan, serta masyarakat di sekitar wilayah operasional. Emisi udara yang tidak dikelola dengan baik dapat menyebabkan pencemaran udara, menurunkan kualitas hidup, serta memperburuk tekanan akibat regulasi lingkungan yang semakin ketat. Oleh karena itu, MGR berkomitmen untuk secara proaktif mengendalikan dan memitigasi emisi udara sebagai bagian dari upaya menjaga keberlanjutan operasional dan kepercayaan para pemangku kepentingan.

Pengelolaan emisi udara telah mematuhi Peraturan Menteri Lingkungan Hidup dan Kehutanan Republik Indonesia Nomor 11 Tahun 2021 tentang Baku Mutu Emisi Mesin dengan Pembakaran Dalam. Ketentuan ini menjadi acuan utama bagi aktivitas operasional yang menggunakan mesin berbasis pembakaran dalam, termasuk genset. Penerapan standar tersebut bertujuan untuk memastikan emisi berada dalam batas yang diperkenankan sekaligus memperkuat kepatuhan terhadap regulasi nasional dan komitmen keberlanjutan perusahaan.

MGR juga menetapkan Kebijakan Emisi Udara yang menegaskan komitmen perusahaan dalam melindungi kesehatan manusia dan lingkungan dari dampak negatif emisi. Kebijakan ini disusun selaras dengan peraturan yang berlaku dan mencakup pengelolaan berbagai parameter emisi, antara lain $PM_{2.5}$, SO_2, NO_2, CO, serta zat perusak ozon (*ozone depleting substances*/ODS). [3-3]

Perusahaan secara rutin melakukan pemantauan, pengendalian, dan pelaporan emisi udara kepada instansi pemerintah yang berwenang. Selain itu, MGR mengadopsi teknologi yang relevan serta menerapkan langkah-langkah pencegahan untuk meminimalkan dampak emisi udara, guna menjaga kualitas lingkungan dan kesehatan masyarakat sekitar area operasional.

Sebagai bagian dari komitmen tersebut, MGR melakukan penilaian atas potensi dampak emisi udara terhadap kesehatan, keselamatan, dan lingkungan, serta menerapkan upaya perbaikan berkelanjutan untuk menekan dampak negatif yang mungkin timbul. MGR juga mendorong penerapan perspektif siklus hidup kepada pemasok melalui kegiatan pelatihan, dengan tujuan mengurangi timbulan emisi udara di sepanjang rantai pasok.

Pengawasan atas Kebijakan Emisi Udara dilakukan oleh Komite Keberlanjutan MGR yang diketuai oleh Presiden Direktur, termasuk dalam perumusan strategi dan pemantauan implementasi kebijakan. Pelaksanaan kebijakan tersebut dilaporkan secara berkala kepada Direksi. Sementara itu, Kepala Teknik Tambang (KTT) dan General Manager di site bertanggung jawab untuk mengomunikasikan dan memastikan penerapan kebijakan emisi udara berjalan efektif dan sesuai dengan standar yang ditetapkan.

Air Quality

Other significant air emissions constitute an important element of environmental management, considering their potential impacts on environmental quality, employee health, and surrounding communities. Uncontrolled air emissions may result in air pollution, reduced quality of life, and increased regulatory pressure due to increasingly stringent environmental requirements. Accordingly, MGR is committed to proactively controlling and mitigating air emissions as part of its efforts to maintain operational sustainability and stakeholder trust.

Air emissions management complies with Minister of Environment and Forestry Regulation of the Republic of Indonesia No. 11 of 2021 concerning Emission Standards for Internal Combustion Engines. This regulation serves as the primary reference for operational activities utilizing internal combustion engines, including generators. Implementation of this standard aims to ensure that emissions remain within permissible limits while strengthening compliance with national regulations and the Company's sustainability commitments.

MGR has also established an Air Emissions Policy that affirms the Company's commitment to protecting human health and the environment from the adverse impacts of emissions. The policy aligns with applicable regulations and covers the management of various emission parameters, including $PM_{2.5}$, SO_2, NO_2, CO, and ozone-depleting substances (ODS).

The Company conducts regular monitoring, control, and reporting of air emissions to relevant government authorities. In addition, MGR adopts appropriate technologies and implements preventive measures to minimize the impacts of air emissions, thereby safeguarding environmental quality and public health in areas surrounding its operations.

As part of this commitment, MGR assesses the potential impacts of air emissions on health, safety, and the environment and implements continuous improvement measures to reduce potential adverse effects. MGR also promotes the application of a life-cycle perspective among suppliers through training activities, aiming to reduce air emissions across the value chain.

Oversight of the Air Emissions Policy is carried out by the MGR Sustainability Committee, chaired by the President Director, including the formulation of strategy and monitoring of policy implementation. Policy implementation is reported periodically to the Board of Directors. At the operational level, the Head of Technical Mining (KTT) and Site General Manager are responsible for communicating and ensuring effective implementation of the air emissions policy in accordance with established standards.

MGR melakukan pemantauan emisi udara signifikan lainnya secara manual oleh laboratorium yang telah terakreditasi. Hasil pengukuran kualitas ambien udara di wilayah Tambang Emas Pani adalah sebagai berikut: [101-5] [305-7] [14.3.2][KPI A1.1]

MGR monitors other significant air emissions manually through accredited laboratories. The results of ambient air quality measurements in the Pani Gold Mine area are as follows:

Lokasi *Location*	SO_2 (µg/m³)		CO (µg/m³)		NO_2 (µg/m³)		PM 2.5 (µg/m³)	
	Baku mutu *Treshold*							
	150		10,000		200		55	
	Semester		Semester		Semester		Semester	
	I	II	I	II	I	II	I	II
GSM - U1	<25	<25	<1,500	<1,500	48	49	<5	20
GSM - U2	<25	<25	<1,500	<1,500	46	33	<5	11
GSM - U3	<25	<25	<1,500	<1,500	46	49	<5	8
PBT - U1	<25	<25	<1,500	<1,500	46	50	15	19
PBT - U2	<25	<25	<1,500	<1,500	44	33	9	14
PBT - U3	<25	<25	<1,500	<1,500	48	37	16	12
PBT - U4	<25	<25	<1,500	<1,500	50	48	6	6
PETS - UK1	<25	<25	<1,500	<1,500	48	49	<5	9
PETS - UK2	<25	<25	<1,500	<1,500	48	27	<5	17
PETS - UK3	<25	<25	<1,500	<1,500	46	49	6	13
PETS - UK4	<25	<25	<1,500	<1,500	50	48	<5	8
PETS - UK5	<25	<25	<1,500	<1,500	50	31	6	8
PETS - UK6	<25	<25	<1,500	<1,500	46	32	<5	11
PETS - UK7	<25	<25	<1,500	<1,500	50	47	11	19

Emisi Zat Perusak Ozon

Bahan perusak ozon adalah senyawa kimia yang dapat merusak lapisan ozon di stratosfer. Lapisan ozon memainkan peran penting sebagai pelindung alami bumi dari radiasi *ultraviolet* (UV) berbahaya yang dipancarkan oleh matahari. Tanpa lapisan ozon yang cukup, dampak buruknya termasuk peningkatan risiko kanker kulit, katarak, dan kerusakan pada ekosistem.

Sebagai perusahaan yang berkomitmen terhadap prinsip keberlanjutan, MGR mengambil langkah-langkah konkret untuk meminimalkan dampak terhadap lapisan ozon. Sepanjang tahun 2025, MGR memastikan bahwa semua perangkat pendingin udara yang digunakan tidak mengandung *chlorofluorocarbon* (CFC), yang dikenal sebagai salah satu senyawa bahan perusak ozon utama. Sebagai penggantinya, MGR menggunakan alat pendingin ramah lingkungan yang tidak berkontribusi pada penipisan ozon. [305-6][14.3.1]

Ozone-Depleting Substances Emissions

Ozone-depleting substances (ODS) are chemical compounds that can damage the ozone layer in the stratosphere. The ozone layer plays a critical role as the Earth's natural shield against harmful ultraviolet (UV) radiation emitted by the sun. Without adequate ozone protection, adverse impacts may include increased risks of skin cancer, cataracts, and ecosystem damage.

As a company committed to sustainability principles, MGR takes concrete measures to minimize impacts on the ozone layer. Throughout 2025, MGR ensured that all air conditioning equipment in use did not contain chlorofluorocarbons (CFCs), which are recognized as primary ozone-depleting substances. As a substitute, MGR utilized environmentally friendly cooling equipment that does not contribute to ozone depletion.

Perubahan Iklim [14.2.1][KPI A1][KPI A4]

Perubahan iklim membawa dampak signifikan bagi MGR. Fluktuasi cuaca ekstrem, seperti siklon tropis dan kekeringan berkepanjangan, dapat menyebabkan gangguan operasional yang serius, termasuk kerusakan infrastruktur dan gangguan pasokan bahan baku. Sebaliknya, sebagai perusahaan tambang, MGR turut berkontribusi dalam perubahan iklim melalui aktivitasnya seperti konsumsi energi dan pembukaan lahan.
Kesadaran ini mendorong MGR untuk tidak hanya fokus pada efisiensi operasional dan inovasi, tetapi juga meningkatkan tanggung jawab sosial dan membangun kepercayaan pemangku kepentingan melalui transparansi serta komitmen terhadap perubahan iklim. Melalui Kebijakan Perubahan Iklim, MGR berkomitmen untuk mematuhi seluruh regulasi di Indonesia dan menyelaraskan operasional dengan instrumen internasional terkait, termasuk mendukung tujuan Perjanjian Paris untuk membatasi kenaikan suhu global di bawah 2°C dari tingkat suhu pra industrialisasi.

Tambang Emas Pani memulai perjalan transisi energi yang adil dengan melakukan TCFD *Climate Risk Assessment* di tahun 2022. Penilaian ini bertujuan untuk mengidentifikasi tingkat paparan MGR terhadap risiko transisi dan fisik perubahan iklim sehingga mendapatkan informasi kuantitatif dan kualitatif untuk pengambilan keputusan finansial dan manajemen risiko. Selain itu, MGR mendorong pendekatan siklus hidup di seluruh rantai pasokan untuk mengurangi jejak karbon, sekaligus berkontribusi pada upaya global menuju emisi Gas Rumah Kaca (GRK) nol-bersih. Kebijakan Perubahan Iklim MGR dapat diakses di: Merdeka Gold Resources - Documents.

Tata Kelola

Manajemen perubahan iklim yang efektif memerlukan komitmen kuat, arahan yang jelas, serta komunikasi yang dapat dipahami oleh seluruh karyawan. Direksi MGR bertanggung jawab untuk memastikan bahwa tujuan dan strategi perubahan iklim dilaksanakan secara efektif dan sesuai dengan Kebijakan Iklim Perusahaan.

Pengawasan terkait perubahan iklim dilakukan oleh Komite Keberlanjutan, yang bertugas merumuskan strategi dan mengawasi kinerja dalam menghadapi tantangan perubahan iklim. Komite ini memantau emisi GRK dan kemajuan strategi dekarbonisasi MGR. Pertemuan periodik Komite Keberlanjutan dipimpin oleh Presiden Direktur dan dihadiri oleh Komite Eksekutif, General Manajer Operasi, Fungsi Pendukung lain, dan Manajer Keberlanjutan sebagai anggota.

Climate Change

Climate change presents significant impacts for MGR. Extreme weather fluctuations, such as tropical cyclones and prolonged droughts, may cause serious operational disruptions, including infrastructure damage and interruptions to raw material supply. Conversely, as a mining company, MGR also contributes to climate change through activities such as energy consumption and land clearing.

This awareness drives MGR not only to focus on operational efficiency and innovation, but also to strengthen social responsibility and build stakeholder trust through transparency and a firm commitment to climate action. Through its Climate Change Policy, MGR commits to complying with all applicable regulations in Indonesia and aligning its operations with relevant international frameworks, including supporting the objectives of the Paris Agreement to limit global temperature increase to below 2°C above pre-industrial levels.

Pani Gold Mine initiated its just energy transition journey by conducting a TCFD Climate Risk Assessment in 2022. This assessment aimed to identify MGR's exposure to transition and physical climate risks, thereby providing both quantitative and qualitative information to support financial decision-making and risk management. In addition, MGR promotes a life-cycle perspective across the value chain to reduce its carbon footprint while contributing to global efforts toward net-zero GHG emissions. The MGR Climate Change Policy is available at: Merdeka Gold Resources - Documents.

Governance

Effective climate change management requires strong commitment, clear direction, and communication that is understood across the organization. The Board of Directors of MGR is responsible for ensuring that the implementation of climate change objectives and strategies is carried out effectively and in accordance with company policies.

Oversight of climate change matters is carried out by the Sustainability Committee, which is responsible for formulating strategies and monitoring performance in addressing climate-related challenges. This committee monitors GHG emissions and the progress of MGR's decarbonization strategy. Periodic Sustainability Committee meetings are chaired by the President Director and attended by members of the Executive Committee, General Manager of Operations, other supporting functions, and the Sustainability Manager.

Kemudian, MGR telah membentuk Tim Manajemen Energi site yang bertujuan untuk menyusun dan melaksanakan manajemen energi di site. Selain itu, MGR menjadi bagian dari Kelompok Kerja Energi dan Perubahan Iklim yang dibentuk oleh induk perusahaan, PT Merdeka Copper Gold Tbk, sebagai wadah kolaboratif untuk mendorong implementasi Kebijakan Perubahan Iklim dan Kebijakan Energi, memperkuat kerja sama lintas operasi, berbagi praktik terbaik, meningkatkan kapasitas internal, serta mengonsolidasikan pembaruan kemajuan terkait manajemen energi dan inisiatif perubahan iklim.

Pengawasan pelaksanaan strategi dekarbonisasi MGR oleh Komite Keberlanjutan dibantu oleh Kelompok Kerja Energi dan Perubahan Iklim. Kelompok Kerja Energi dan Perubahan Iklim memberikan laporan secara berkala kepada Komite Kerberlanjutan terkait kemajuan pelaksanaan strategi dekarbonisasi MGR.

Sementara itu, Kepala Teknik Tambang (KTT) atau General Manager bertanggung jawab dalam mengomunikasikan dan memantau pelaksanaan Kebijakan Perubahan Iklim MGR. Dalam menjalankan tugas dan tanggung jawabnya, Manager ESG & Perubahan Iklim memantau kebijakan, tata kelola, strategi, metrik kinerja, serta mitigasi risiko.

Manajemen Risiko

Perubahan iklim dan transisi menuju ekonomi rendah karbon memberikan dampak signifikan terhadap operasional dan keberlanjutan bisnis MGR. Untuk menghadapi tantangan ini, Manajer ESG & Perubahan Iklim, berkoordinasi dengan General Manager Risiko dan Kesehatan dan Keselamatan Kerja (K3), bertanggung jawab dalam melakukan penilaian dan pengelolaan risiko serta peluang terkait perubahan iklim di seluruh aspek operasional perusahaan. Hasil dari penilaian risiko perubahan iklim digunakan sebagai salah satu faktor utama dalam perencanaan bisnis dan pengambilan keputusan investasi. Penilaian tersebut mencakup seluruh aset yang dimiliki saat ini, aset yang sedang dalam tahap pengembangan, potensi akuisisi aset baru, serta seluruh rantai pasokan, untuk memastikan adaptasi dan mitigasi risiko dilakukan secara holistik dan menyeluruh.

MGR menyadari bahwa dinamika risiko perubahan iklim dapat berubah seiring waktu. Oleh karena itu, aspek perubahan iklim secara berkala dimasukkan ke dalam kerangka penilaian risiko perusahaan untuk memastikan respons yang relevan dan tepat waktu. MGR telah melakukan penilaian risiko perubahan iklim dengan mengadopsi berbagai standar dan pedoman internasional untuk memastikan pendekatan yang komprehensif dan sesuai dengan praktik terbaik global.

Furthermore, MGR has established a Site Energy Management Team tasked with developing and implementing energy management at the site. In addition, MGR is part of the Energy and Climate Change Working Group established by its parent company, PT Merdeka Copper Gold Tbk, as a collaborative platform to drive the implementation of the Climate Change Policy and Energy Policy, strengthen cross-operational collaboration, share best practices, enhance internal capacity, and consolidate progress updates related to energy management and climate change initiatives.

Oversight of the implementation of MGR's decarbonization strategy by the Sustainability Committee is supported by the Energy and Climate Change Working Group. The Energy and Climate Change Working Group provides periodic reports to the Sustainability Committee on the progress of the implementation of MGR's decarbonization strategy

At the operational level, the Head of Technical Mining (KTT) or Site General Manager is responsible for communicating and monitoring the implementation of the MGR Climate Change Policy. In carrying out their roles and responsibilities, the ESG & Climate Change Manager monitors policy implementation, governance, strategy, performance metrics, and risk mitigation efforts.

Risk Management

Climate change and the transition to a low-carbon economy present significant impacts on MGR's operations and long-term business sustainability. To address these challenges, the ESG & Climate Change Manager, in coordination with the General Manager of Risk and Occupational Health and Safety (OHS), is responsible for assessing and managing climate-related risks and opportunities across all operational aspects of the Company. The results of climate risk assessments are incorporated as key inputs into business planning and investment decision-making processes. These assessments cover existing assets, assets under development, potential new asset acquisitions, and the entire supply chain to ensure that adaptation and mitigation measures are implemented holistically and comprehensively.

MGR recognizes that climate-related risks are dynamic and may evolve over time. Accordingly, climate change considerations are periodically integrated into the Company's enterprise risk management framework to ensure timely and relevant responses. MGR conducts climate risk assessments by adopting various international standards and guidelines to ensure a comprehensive approach aligned with global best practices.

Standar yang digunakan meliputi *Task Force on Climate-related Financial Disclosures* (TCFD) untuk mengintegrasikan risiko dan peluang iklim ke dalam strategi bisnis, ISO 14001:2015 sebagai kerangka manajemen lingkungan, *Carbon Disclosure Project* (CDP) untuk pengungkapan data emisi dan risiko iklim, Greenhouse Gas Protocol (GHG Protocol) untuk pengukuran dan pelaporan emisi gas rumah kaca, *Intergovernmental Panel on Climate Change* (IPCC) untuk proyeksi dan analisis dampak perubahan iklim, serta *Global Reporting Initiative* (GRI) untuk pelaporan dampak lingkungan yang transparan dan akuntabel.

Risiko transisi yang dihadapi MGR mencakup emisi saat ini dan proyeksi di masa depan, serta dampak dari kebijakan perubahan iklim baru yang diterapkan di Indonesia selama masa operasi bisnis perusahaan. Risiko fisik terkait perubahan iklim yang disebabkan oleh perubahan jangka panjang dalam pola iklim dikategorikan menjadi peristiwa akut dan kronis. Peristiwa akut, seperti badai dan banjir ekstrem, dapat menyebabkan kerusakan langsung pada aset atau gangguan operasional. Sementara itu, peristiwa kronis, seperti kenaikan suhu rata-rata dan perubahan pola curah hujan, berpotensi memengaruhi kelangsungan operasi secara berkelanjutan.

These include the Task Force on Climate-related Financial Disclosures (TCFD) to integrate climate risks and opportunities into business strategy; ISO 14001:2015 as an environmental management framework; the Carbon Disclosure Project (CDP) for emissions and climate risk disclosure; the Greenhouse Gas Protocol (GHG Protocol) for GHG measurement and reporting; the Intergovernmental Panel on Climate Change (IPCC) for climate projections and impact analysis; and the Global Reporting Initiative (GRI) for transparent and accountable environmental impact reporting.

Transition risks faced by MGR include current and projected emissions, as well as the potential impacts of new climate-related policies implemented in Indonesia during the Company's operational lifecycle. Physical climate risks resulting from long-term changes in climate patterns are categorized into acute and chronic events. Acute events, such as extreme storms and flooding, may cause direct asset damage or operational disruptions. Chronic events, such as rising average temperatures and shifting rainfall patterns, may affect operational continuity over the long term.



▲ *Pani Gold Mine signed an REC Sale and Purchase Agreement with PT Management Energy Indonesia (PLN's subsidiary)*

Identifikasi Risiko Transisi [201-2][KPI A4.1]
Transition Risks Identification

Pemicu Risiko Risks Trigger	Matrik risiko Risks Matrix	Risiko terkait dengan perubahan iklim Risks related to climate change	Dampak Finansial Financial Impact	Strategi Mitigasi Mitigation Strategy
Kebijakan Policy	Menengah Medium	Penerapan carbon pricing (Nilai Ekonomi Karbon/NEK). Implementation of carbon pricing (Carbon Economic Value/NEK).	Pajak karbon sebesar Rp30.000/ tCO_2e (sekitar USD2,10) belum diterapkan saat ini meskipun sudah diatur dalam UU No. 7 Tahun 2021. Indonesia juga telah menerapkan *Emissions Trade System* (ETS) di subsektor tenaga listrik yang diatur oleh Peraturan Menteri Energi & Sumber Daya Mineral (ESDM) No. 16 Tahun 2022. Berdasarkan *Climate Risk Assessment*, paparan risiko kebijakan di Pani akan mecapai puncak tahun 2035 kemudian menurun seiring dengan usaha dekarbonisasi. The carbon tax of Rp30,000/tCO_2e (approximately USD 2.10) has not yet been implemented, although it is stipulated under Law No. 7 of 2021. Indonesia has implemented an Emissions Trading System (ETS) in the power generation subsector under Minister of Energy and Mineral Resources Regulation No. 16 of 2022. Based on the Climate Risk Assessment, policy risk exposure at Pani is projected to peak in 2035 followed by a gradual decline in line with decarbonization efforts.	• Pengurangan emisi cakupan 1 dan cakupan 2. • Transisi ke Energi Baru Terbarukan (EBT) yang lebih rendah karbon mencakup pembelian *Renewable Energy Certificate* (REC) & B40. • Mengganti mesin lama yang masih menggunakan bahan bakar fosil dengan mesin baru yang lebih irit bahan bakar. • Reducing Scope 1 and Scope 2 emissions. • Transitioning to lower-carbon renewable energy sources, including the purchase of Renewable Energy Certificates (REC) & use of B40 biodiesel. • Replacing older fossil fuel–based machinery with more fuel-efficient equipment.
Pasar Market	Menengah Medium	Meningkatnya harga bahan baku dari supplier atau harga pekerjaan kontraktor. Increasing raw material prices from suppliers or contractor job prices.	Kenaikan harga pekerjaan kontraktor atau harga bahan baku dari supplier yang disebabkan pajak karbon atau investasi teknologi yang dibebankan pada biaya operasional akan meningkatkan biaya operasional (OPEX) dan mengurangi margin laba operasional. The increase in contractor job prices or raw material prices from suppliers, caused by carbon taxes or technology investments charged to operational costs, will raise operational expenses (OPEX) and reduce operational profit margins.	Mendorong kontraktor untuk melakukan cara-cara mitigasi dampak perubahan yang efektif, misalnya menggunakan energi terbarukan (rendah karbon). Encouraging contractors to implement effective mitigation measures for climate impact, such as using renewable (low-carbon) energy.
Teknologi Technology	Tinggi High	Transisi ke teknologi yang lebih rendah karbon. Transition to lower carbon technology	Investasi teknologi rendah karbon akan meningkatkan biaya modal (CAPEX), operasional (OPEX), dan mengurangi margin laba operasional dalam jangka pendek. Investments in low-carbon technology will increase operational costs (OPEX) and reduce operational profit margins in the short term.	Meningkatkan kapasitas listrik dengan penggunaan panel surya untuk menggantikan energi yang bersumber dari bahan bakar fosil. Increasing electrical capacity through the use of solar panels to replace energy sourced from fossil fuels.
Reputasi Reputation	Menengah Medium	Reputasi yang baik menjadi tantangan bagi MGR untuk menerapkan standar perubahan iklim yang tinggi. A good reputation poses a challenge for MGR in adopting high climate change standards.	Peningkatan indikator standar yang menuntut perusahaan untuk memperbaiki penanganan perubahan ikim dan lebih transparan berpotensi meningkatkan biaya operasional (OPEX) dan mengurangi margin laba operasi. The increase in standard indicators demanding improved climate change management and greater transparency has the potential to raise operational costs (OPEX) and reduce operating profit margins.	• Pemetaan dan update secara periodik sistem atau standar perubahan iklim. • Aktif berkontribusi dalam meningkatkan kesadaran pemangku kepentingan terhadap perubahan iklim. • Periodic mapping and updates of climate change systems or standards. • Actively contributing to raising stakeholder awareness of climate change.

Identifikasi Risiko Fisik [303-1][101-5][KPI A4.1]
Physical Risks Identification

Jenis Bahaya Alam Natural Disaster Types	Matrik Risiko Risk Matrix	Implikasi Utama Main Implications	Dampak Finansial Financial Impact	Strategi Penanganan Potensial yang Diidentifikasi Identified Potential Handling Strategies
Risiko Akut | Acute Risks				
Banjir daratan Fluvial flood	Rendah Low	• Kerusakan infrastruktur pertambangan seperti jalan, jembatan, dan *stockpile*. • Target produksi tidak tercapai akibat dari kerusakan infrastruktur pertambangan. • Pengiriman hasil produksi pertambangan terhambat, sehingga menyebabkan biaya penalti/ denda dari pembeli. • Damage to mining infrastructure such as roads, bridges, and stockpiles. • Production targets are not met due to mining infrastructure damage. • Delivery of mining production is delayed, leading to penalty/fine costs from buyers.	• Meningkatnya biaya perbaikan infrastruktur. • Penurunan pendapatan akibat penurunan volume penjualan. • Pembayaran denda/ pinalti menyebabkan penurunan pendapatan. • Increasing infrastructure repair costs. • Decreased revenue due to a decline in sales volume. • Payment of fines/ penalties leads to a reduction in income.	• Desain pertambangan yang memasukkan risiko banjir. • Identifikasi secara berkala stabilitas lereng di lokasi-lokasi kritis. • Pemeliharaan secara berkala jalan operasional dan sistem pengelolaan air untuk memastikan drainase telah memadai. • Pengembangan Rencana Tanggap Darurat untuk memastikan keselamatan pekerja, dan review dan pembaruan berkelanjutan terhadap Rencana Pengelolaan Air minimal setiap tahun. • Mining design that incorporates flood risks. • Periodic identification of slope stability in critical locations. • Regular maintenance of operational roads and water management systems to ensure adequate drainage. • Development of an Emergency Response Plan to promote worker safety, and continuous review and updates to the Water Management Plan, at a minimum annually.
Risiko Kronis | Chronic Risks				
Panas ekstrem Extreme heat	Rendah Low	• Suhu yang sangat tinggi dapat mengakibatkan kerusakan peralatan pertambangan seperti truk tambang, alat berat, dan peralatan lainnya overheating. • Meningkatnya intensitas konsumsi bahan bakar truk yang digunakan untuk penyiraman jalan tambang dikarenakan debu. • Produktivitas karyawan menurun. • High temperatures can result in damage to mining equipment such as dump trucks, heavy machinery, and other equipment overheating. • The increased fuel consumption intensity of trucks used for watering mining roads is due to dust. • Decreased employee productivity.	• Meningkatnya biaya perbaikan peralatan pertambangan. • Meningkatnya biaya bahan bakar untuk truk air. • Meningkatnya biaya untuk pembelian APD • Increased costs for mining equipment repairs. • Rising costs for fueling water trucks. • Escalating expenses for the purchase of Personal Protective Equipment (PPE).	• Melakukan evaluasi rentang suhu operasional alat dan peralatan yang ada terhadap suhu ekstrem yang diproyeksikan. • Melakukan penyiraman pada waktu yang tepat, yaitu ketika debu sudah mulai terbang. • Menyediakan APD tambahan untuk melindungi pekerja dari paparan panas yang berlebihan. • Conducting an evaluation of the operational temperature range of existing equipment and tools against the projected extreme temperatures. • Watering should be performed at the appropriate time, specifically when dust start to become airborne. • Providing additional Personal Protective Equipment (PPE) to protect workers from excessive heat exposure.

Jenis Bahaya Alam Natural Disaster Types	Matrik Risiko Risk Matrix	Implikasi Utama Main Implications	Dampak Finansial Financial Impact	Strategi Penanganan Potensial yang Diidentifikasi Identified Potential Handling Strategies
Kekeringan Drought	Rendah Low	• Jumlah sumber air menurun • Ketersediaan air yang tidak mencukupi untuk proses pengolahan. • Konflik dengan masyarakat lokal yang menyebabkan terhentinya operasional. • Declining water sources • Insufficient water availability for processing operations. • Conflicts with the local community leading to operational disruptions.	• Peningkatan biaya operasional penggunaan teknologi dan fasilitas untuk mengurangi intensitas pemakaian air. • Pendapatan menurun akibat dari terhambatnya proses pengolahan. • Penurunan Pendapatan akibat penurunan produksi. • Increased operational costs of using technology and facilities to reduce water usage intensity. • Decreased revenue due to hindered processing operations. • Revenue decline due to reduced production.	• Melakukan daur ulang air untuk mengurangi konsumsi air. • Menggunakan air hujan untuk mengurangi konsumsi air tanah. • Recycling water to reduce water consumption. • Utilizing rainwater to decrease groundwater consumption.

Identifikasi Peluang Perubahan Iklim bagi MGR
Identification of Climate Change Opportunities for MGR

Jenis peluang Opportunities type	Peluang terkait dengan perubahan iklim Opportunities related to climate change	Dampak Finansial [201-2][14.2.2] Financial Impact
Efisiensi Sumber Daya Resources Efficiency	• Melakukan daur ulang limbah. • Mengurangi konsumsi air. • Recycling waste. • Reducing water consumption.	• Daur ulang limbah membantu mengurangi biaya pengangkutan limbah dan pembelian bahan baku. • Pengurangan pengambilan air membantu mengurangi biaya kontribusi untuk pembelian air. • Recycling waste reduces the cost of waste transportation and the purchase of raw materials. • Reducing water intake decreases the cost contribution for purchasing water.
Sumber Energi Energy Sources	• Penggunaan sumber energi rendah emisi. • Penggunaan teknologi baru. • Usage of low-emission energy sources. • Adoption of new technologies.	• Penggantian genset menghemat penggunaan bahan bakar yang pada akhirnya mengurangi biaya operasional (OPEX). • Replacing generators saves fuel consumption, ultimately reducing operational costs (OPEX).


Solar-powered geotechnical monitoring system at Pani Gold Mine


Solar-powered Automatic Weather Station (AWS) at Pani Gold Mine



Nursery at Pani Gold Mine

Dekarbonisasi di MGR [F.12] [KPI A1.5]

Pengurangan emisi gas rumah kaca (GRK) merupakan prioritas bersama pemerintah, dunia usaha, dan komunitas global, mengingat kontribusinya yang signifikan terhadap perubahan iklim. MGR menyadari pentingnya pengelolaan risiko terkait iklim serta mendukung transisi menuju ekonomi rendah karbon. MGR berkomitmen untuk mengelola dan mengurangi emisi GRK sesuai dengan peraturan yang berlaku, termasuk Peraturan Presiden No. 98 Tahun 2021 tentang Penyelenggaraan Nilai Ekonomi Karbon untuk Pencapaian Target Kontribusi yang Ditetapkan Secara Nasional (NDC) dan Pengendalian Emisi Gas Rumah Kaca dalam Pembangunan Nasional.

Sebagai anak perusahaan dari PT Merdeka Copper Gold Tbk (MCG), MGR menyelaraskan langkahnya dengan strategi perubahan iklim induk Perusahaan, termasuk komitmen net-zero dan peta jalan dekarbonisasi MCG. Sejalan dengan komitmen tersebut, MGR mendukung target pencapaian *net-zero* untuk emisi Cakupan 1 dan Cakupan 2 pada tahun 2050.

Perusahaan secara bertahap memperkuat fondasi pengelolaan iklim melalui penyusunan inventarisasi GRK, peningkatan kualitas data emisi, serta pelaksanaan aksi dekarbonisasi tahap awal. Pada tahun 2025, MGR telah menyelesaikan perhitungan emisi Cakupan 1 dan Cakupan 2 sesuai dengan prinsip-prinsip *GHG Protocol*. Sebagai bagian dari upaya berkelanjutan untuk mengurangi emisi, khususnya dari listrik yang dibeli, MGR telah menandatangani Perjanjian Jual Beli Sertifikat Energi Terbarukan (REC) dari Perusahaan Listrik Negara (PLN) pada 1 Oktober 2025. Dengan pembelian REC tersebut, efektif sejak 1 Januari 2026, pasokan listrik yang digunakan di Pani akan berasal dari pembangkit listrik energi terbarukan. Selain itu, MGR telah menerapkan penggunaan bahan bakar dengan emisi lebih rendah untuk kendaraan bergerak dan peralatan stasioner (B40) guna mengurangi emisi langsung dari pembakaran bahan bakar.

Decarbonization in MGR

Reducing greenhouse gas (GHG) emissions is a shared priority of governments, businesses, and the global community, given their significant contribution to climate change. MGR recognizes the importance of managing climate-related risks and supporting the transition to a lower-carbon economy. MGR is committed to managing and reducing its GHG emissions in compliance with applicable regulations, including Presidential Regulation No. 98 of 2021 on the Implementation of Carbon Economic Value for Achieving Nationally Determined Contribution (NDC) Targets and Controlling Greenhouse Gas Emissions in National Development.

As a subsidiary of PT Merdeka Copper Gold Tbk (MCG), MGR aligns with the parent Company's climate change strategy, including MCG's net-zero commitment and decarbonization roadmap. In line with this commitment, MGR supports the target to achieve net-zero Scope 1 and Scope 2 emissions by 2050.

The Company is progressively strengthening its climate management foundation through the establishment of a GHG inventory, the enhancement of emissions data quality, and the implementation of early decarbonization actions. In 2025, MGR completed the calculation of its Scope 1 and Scope 2 emissions consistent with the principles of the GHG Protocol. As part of its ongoing efforts to reduce emissions, particularly from purchased electricity, MGR has signed a Renewable Energy Certificates (REC) Sale and Purchase Agreement with Perusahaan Listrik Negara (PLN) on October 1, 2025. Through the REC purchase, effective January 2026, the electricity supply used at Pani will be originated from renewable energy power plants. In addition, MGR has implemented the use of lower-emission fuels for its mobile vehicles and stationary equipment (B40) to reduce direct emissions from fuel combustion.

MGR akan terus meningkatkan dan menyempurnakan pendekatan transisi sesuai dengan ketentuan regulasi yang berlaku, strategi iklim Grup, serta praktik terbaik industri yang terus berkembang, sekaligus memperkuat pengelolaan dan pengungkapan emisi sesuai dengan Standar GRI.

Strategi Dekarbonisasi MGR [3-3][F.12][KPI A2]

1. Subsitusi energi [B.1.d] [F.5] [F.7] [F.26]
MGR telah menandatangani Perjanjian Jual Beli Sertifikat Energi Terbarukan (*Renewable Energy Certificates*/REC) dengan PT Management Energy Indonesia, anak PT Perusahaan Listrik Negara (PLN), pada tanggal 1 Oktober 2025. Dengan penandatanganan Perjanjian Jual Beli REC tersebut, efektif sejak 1 Januari 2026, pasokan listrik yang digunakan di Pani akan berasal dari energi bersih bersumber dari Pembangkit Listrik Tenaga Air (PLTA) Bakaru yang disediakan oleh PLN. Selain itu, MGR telah memasang panel surya untuk menyediakan listrik bagi penerangan dan peralatan pendukung di area pertambangan. Sistem bertenaga surya ini memasok energi untuk penerangan jalan, menara lampu, peralatan pemantauan geoteknik, serta *Automatic Weather Station* (AWS).

2. Efisiensi energi [KPI A2.3] [F.7] [F.26]
MGR menerapkan berbagai inisiatif efisiensi energi melalui penerapan sistem manajemen bahan bakar berbasis digital, penggunaan peralatan yang lebih efisien, serta pengendalian operasional guna mengurangi konsumsi bahan bakar.

3. Produk ramah lingkungan [B.1.d] [F.5] [F.7]
MGR mendukung upaya transisi ke energi terbarukan dengan mengadopsi penggunaan bahan bakar B40, yang merupakan campuran bahan bakar nabati minyak kelapa sawit 40% dan solar dalam operasionalnya.

Energi

Tambang Emas Pani menggunakan tenaga listrik yang disuplai oleh PT Perusahaan Listrik Negara (PLN), yang bersumber dari pembangkit campuran termasuk Pembangkit Tenaga Listrik Panas Bumi (PLTP) Lahendong untuk mendukung kegiatan operasional. Sejalan dengan Keputusan Direktur Jenderal Energi Baru, Terbarukan, dan Konservasi Energi Kementerian Energi dan Sumber Daya Mineral No. 341.K/EK.01/MEM.E/2024, MGR menggunakan Biodiesel B40, campuran bahan nabati 40%, sebagai sumber energi utama. [F.5]

Penerapan strategi efisiensi energi ini tidak hanya membantu mengurangi biaya operasional, tetapi juga mendukung target keberlanjutan perusahaan dalam menekan jejak karbon dan meningkatkan efisiensi penggunaan sumber daya.

Pada tahun 2025, total konsumsi energi MGR tercatat sebesar 605.256 gigajoule (GJ) sementara intensitas energi yang tercatat adalah 4,59 GJ per USD. Kenaikan konsumsi energi disebabkan oleh percepatan penyelesaian konstruksi fasilitas *Ore Preparation Plant* (OPP) serta persiapan proses penambangan dan pengolahan emas. Faktor konversi energi

MGR will continue to enhance and refine its transition approach in line with applicable regulatory requirements, the group's climate strategy, and evolving industry best practices, while further strengthening its emissions management and disclosure in accordance with the GRI Standards.

MGR's Decarbonization Strategy

1. Energy Substitution
MGR has signed a Renewable Energy Certificates (REC) Sale and Purchase Agreement with PT Management Energy Indonesia, a subsidiary of PT Perusahaan Listrik Negara (PLN), on October 1, 2025. With the signing of the REC Sale and Purchase Agreement, effective as of January 1, 2026, the electricity supply used in Pani will originate from clean energy sourced from the Bakaru Power Plant provided by PLN. In addition, MGR has installed solar panels to provide electricity for lighting and supporting equipment within the mining area. These solar-powered systems supply energy for road lighting, lighting towers, geotechnical monitoring equipment, and the Automatic Weather Station (AWS).

2. Energy Efficiency
MGR implements various energy efficiency initiatives through the adoption of a digital fuel management system, the use of more efficient equipment, and operational controls to reduce fuel consumption.

3. Transition to Renewable Fuels
MGR supports the transition toward renewable energy by adopting the use of B40 fuels, which consist of 40% palm oil-based biodiesel blended with diesel fuel in its operations.

Energy

Pani Gold Mine utilizes electricity supplied by PT Perusahaan Listrik Negara (PLN), sourced from a mixed generation portfolio, including Lahendong Geothermal Power Plant (PLTP) to support operational activities. In accordance with the Decree of the Director General of New, Renewable Energy and Energy Conservation of the Ministry of Energy and Mineral Resources No. 341.K/EK.01/MEM.E/2024, MGR uses B40 biodiesel, consisting of a 40% bio-based fuel blend, as its primary energy source.

The implementation of this energy efficiency strategy not only contributes to operational cost optimization but also supports the Company's sustainability targets by reducing its carbon footprint and improving resource efficiency.

In 2025, MGR's total energy consumption amounted to 605,256 gigajoules (GJ), with an energy intensity of 4.59 GJ per USD. The increase in energy consumption was primarily attributable to the accelerated completion of the Ore Preparation Plant (OPP) construction and preparations for mining and gold processing activities. Energy conversion

yang digunakan mengacu pada 2006 IPCC Guidelines for National Greenhouse Gas Inventories dan dokumen Inventarisasi Emisi GRK Bidang Energi (Desember 2020) dari Pusat Data dan Teknologi Informasi Energi, Kementerian ESDM. [302-1] [302-3] [14.1.2] [14.1.4] [F.6]

factors applied refer to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories and the Greenhouse Gas Emissions Inventory for the Energy Sector (December 2020) issued by the Center for Data and Information Technology for Energy, Ministry of Energy and Mineral Resources (ESDM).

Total Konsumsi Energi Tambang Emas Pani [302-1] [302-3][KPI A2.1]

Total Energy Consumption Tambang Emas Pani

Bahan Bakar dan Energi Fuel and Energy	Satuan Unit	2023	2024	2025
Listrik/ Electricity*	kWh	1,387,102	2,759,837	3,343,337
	Gigajoule	4,993	9,935	12,036
Biodiesel B40	liter	2,725,259	6,398,474	16,117,068
	Gigajoule (Non-renewable)*	65,900	154,723	355,932
	Gigajoule (Reneweable)**	35,485	83,313	237,288
Total Konsumsi Energi **Total Energy Consumption**	**Gigajoule**	**106,378**	**247,971**	**605,256**
Total Pendapatan **Total Revenue**	**USD**	**1,394,298**	**1,749,657**	**131,964**
Intensitas Energi **Energy Intensity**	**GJ/USD**	**0.08**	**0.14**	**4.59**

* Bahan Bakar tidak terbarukan/non-renewable fuels.
** Bahan Bakar (energi) terbarukan/renewable fuels (energy).

Emisi [3-3][14.1.1][14.2.1]

Emissions

Pemantauan emisi merupakan langkah penting bagi MGR dalam mengidentifikasi dan mengurangi dampak lingkungan, mematuhi regulasi emisi yang berlaku, serta meningkatkan reputasi perusahaan di bidang praktik pertambangan berkelanjutan. MGR terus berkomitmen untuk melakukan perbaikan berkelanjutan dalam pengembangan sistem perhitungan dan pelaporan emisi GRK.

Emissions monitoring constitutes a critical measure for MGR in identifying and reducing environmental impacts, ensuring compliance with applicable emissions regulations, and strengthening the Company's reputation in sustainable mining practices. MGR remains committed to continuous improvement in the development of its GHG calculation and reporting systems.

Sejak tahun 2023, MGR menggunakan platform penghitungan emisi TruCount untuk mengukur, memantau, mengelola, dan melaporkan emisi GRK. Platform TruCount dikembangkan berdasarkan dua standar internasional yang diakui secara global, yaitu Greenhouse Gas Protocol dan ISO 14064-1:2018, yang menjamin akurasi penghitungan dan kepatuhan terhadap standar internasional. Selain itu, metode perhitungan emisi juga mengacu pada Pedoman Inventarisasi Emisi Gas Rumah Kaca yang diterbitkan oleh *Intergovernmental Panel on Climate Change* dan Pedoman Penyelenggaraan Inventarisasi Gas Rumah Kaca Nasional, Buku II Volume 1, yang diterbitkan oleh Kementerian Lingkungan Hidup pada tahun 2012.

Since 2023, MGR has utilized the TruCount emissions calculation platform to measure, monitor, manage, and report GHG emissions. The TruCount platform is developed in accordance with two internationally recognized standards, namely the Greenhouse Gas Protocol and ISO 14064-1:2018, ensuring calculation accuracy and compliance with international standards. In addition, the emissions calculation methodology refers to the Guidelines for National Greenhouse Gas Inventories issued by the Intergovernmental Panel on Climate Change (IPCC) and the National Greenhouse Gas Inventory Implementation Guidelines, Book II Volume 1, published by the Ministry of Environment in 2012.

Hingga tahun 2025, MGR telah melakukan perhitungan emisi Gas Rumah Kaca (GRK) untuk Cakupan 1 dan Cakupan 2. Emisi Cakupan 1 berasal dari pembakaran bahan bakar B40 untuk kendaraan operasional. Emisi Cakupan 2 dihitung dari konsumsi energi listrik yang disuplai oleh PLN. Sementara itu, untuk emisi GRK Cakupan 3, pelatihan Cakupan 3 kepada

As of 2025, MGR has calculated Greenhouse Gas (GHG) emissions for Scope 1 and Scope 2. Scope 1 emissions are derived from the combustion of B40 fuel for operational vehicles. Scope 2 emissions are calculated from electricity consumption supplied by PLN. For Scope 3 emissions, Scope 3 training for the ESG team and the Head Office and site

tim ESG dan tim Lingkungan Kantor Pusat dan site pada 9 Oktober 2025, guna membangun pemahaman dasar yang kuat mengenai perhitungan dan pengelolaan emisi Cakupan 3 sesuai dengan *GHG Protocol Scope 3 Standard* serta persyaratan ISO 14064-1:2018. [305-3] [14.1.7]

Environmental teams on October 9, 2025, to establish a strong foundational understanding of Scope 3 emissions calculation and management in accordance with the GHG Protocol Scope 3 Standard and ISO 14064-1:2018 requirements.

Pada tahun 2025, total emisi GRK MGR mencapai 84.131 ton karbon dioksida ekuivalen (tCO2e) atau mengalami penurunan dibandingkan tahun 2024 yang tercatat sebesar 105.403 tCO2e. Penurunan emisi ini terjadi karena berkurangnya aktivitas pembukaan lahan yang merupakan penyumbang signifikan emisi GRK di Pani. Intensitas emisi per pendapatan terhitung 0,64 tCO_2e/USD. [305-4][14.1.8]

In 2025, MGR's total GHG emissions amounted to 84,131 tons of carbon dioxide equivalent (tCO_2e), representing a decrease compared to 2024 emissions of 105,403 tCO_2e. The reduction was primarily attributable to decreased land clearing activities, which had previously been a significant source of GHG emissions at Pani. Emissions intensity amounted to 0.64 tCO_2e/USD.

Total dan Intensitas Emisi Tambang Emas Pani

[F.11] [305-1][305-2][305-4][14.1.5][14.1.6][KPI A1.1][KPI A1.2]

Total and Emission Intensity Pani Gold Mine

Emission Source	CO_2	CH_4	N_2O	HFCs	Total Emission (tCO_2e) 2025	2024	2023
			Scope 1				
Konsumsi Bahan Bakar (Bergerak) Fuel Consumption (Mobile)	25,203	58.038	404	-	25,666	10,197	3,332
Konsumsi Bahan Bakar (Stasioner) Fuel Consumption (Stationary)	755	2	3	-	759	770	1,333
Pembukaan Lahan Land Clearing	54,858	-	-	-	54,858	91,646	18,039
Emisi Fugitive Fugitive Emission	-	241	-	-	241	229	320
Total Scope 1	**80.817**	**300**	**407**	**-**	**81,524**	**102,842**	**23,025**
			Scope 2				
Konsumsi Listrik Electricity Consumption	2,608	-	-	-	2,608	1,910	1,218
Total Scope 2	**2,608**	-	-	-	**2,608**	**1,910**	**1,218**
Total GHG Scope 1 and 2	**Ton CO_2 (e)**				**84,131**	**105,403**	**24,243**
Pendapatan Revenue	**USD**				**131,964**	**1,749,657**	**1,394,298**
Intensitas Emisi Emissions Intensity	**Ton CO2 (e)/ USD**				**0.64**	**0.06**	**0.02**
			Biogenic Emission				
Konsumsi Bahan Bakar (Bergerak) Fuel Consumption (Mobile)	15,617	-	-	-	15,617	821	1,794
Konsumsi Bahan Bakar (Stasioner) Fuel Consumption (Stationary)	468	-	-	-	468	348	718
Total GHG Biogenic	**Ton CO_2 (e)**				**16,085**	**1,170**	**2,512**

* Data tidak tersedia/data is not available.

Keanekaragaman Hayati [14.8.1][KPI A3][KPI A3.1]

Biodiversity

MGR adalah perusahaan pertambangan dan pengolahan mineral yang berkomitmen untuk mematuhi seluruh peraturan pemerintah terkait rehabilitasi dan keanekaragaman hayati, seperti Peraturan Menteri Energi dan Sumber Daya Mineral Republik Indonesia Nomor 7 Tahun 2014. Seluruh wilayah operasional MGR memiliki Izin Usaha Pertambangan (IUP) yang sah, serta didukung oleh Kebijakan Pengelolaan Keanekaragaman Hayati yang berlaku untuk seluruh

MGR is a mining and mineral processing company committed to complying with all government regulations related to rehabilitation and biodiversity, including Minister of Energy and Mineral Resources Regulation of the Republic of Indonesia No. 7 of 2014. All MGR operational areas hold valid Mining Business Licenses (IUP) and are supported by a Biodiversity Management Policy applicable to all operational sites and business partners. The Biodiversity Management Policy is

lokasi operasi dan mitra bisnis Kebijakan Pengelolaan Keanekaragaman Hayati dapat diakses di: Merdeka Gold Resources – Documents. [101-1] [14.4.1] [14.4.2]

accessible at: Merdeka Gold Resources – Documents.

Wilayah operasional PETS terletak pada posisi 121°59'35,80"-122°00'08,26" Bujur Timur dan 00°33'19,10" dan 00°33'19,10"-00°33'49,85" Lintang Utara. GSM terletak di posisi 121° 57′ 58,00"– 122° 05′ 00,00" Bujur Timur dan 00° 32′ 46,00"– 00° 36′ 00,00" Lintang Utara, sedangkan PBT di 121° 58' 30,40" BT – 121° 58' 30,40" Bujur Timur dan 0° 32' 45,86"– 0° 32' 05,51" Lintang Utara. Wilayah operasional Blok Pani mencakup area seluas 7.326,87 ha, dengan sekitar 2.686,08 ha berada pada kawasan hutan produksi terbatas dan hutan produksi yang dapat dikonversi sesuai tata ruang yang berlaku. Area operasional Tambang Emas Pani berlokasi sekitar 500 meter dari kawasan yang sensitif secara ekologis, yaitu *Key Biodiversity Area Panua* atau *Protected Area Panua Nature Reserve*. Kegiatan penambangan direncanakan berlangsung pada periode 2025–2032 di wilayah IUP-OP PETS dan 2025–2042 di wilayah KK GSM sesuai dokumen studi kelayakan yang telah disetujui pemerintah. [101-5] [14.4.5] [14.8.7]

The PETS operational area is located at 121°59'35.80"–122°00'08.26" East Longitude and 00°33'19.10"–00°33'49.85" North Latitude. GSM is located at 121°57'58.00"–122°05'00.00" East Longitude and 00°32'46.00"–00°36'00.00" North Latitude, while PBT is located at 121°58'30.40" East Longitude and 0°32'45.86"–0°32'05.51" North Latitude. The Pani Block operational area covers 7,326.87 ha, of which approximately 2,686.08 ha are within Limited Production Forest and Convertible Production Forest zones in accordance with the applicable spatial plan. The Pani Gold Mine operational area is located approximately 500 meters from an ecologically sensitive area, namely the Panua Key Biodiversity Area or the Panua Nature Reserve Protected Area. Mining activities are planned for the period 2025–2032 within the PETS IUP-OP area and 2025–2042 within the GSM Contract of Work area, in accordance with the government-approved feasibility study documents.

MGR menerapkan hierarki mitigasi dalam pengelolaan keanekaragaman hayati, yaitu menghindari, meminimalkan, memulihkan, dan mengompensasi dampak. Upaya penghindaran dilakukan dengan tidak melaksanakan kegiatan pada area sensitif dan menyesuaikan jadwal operasional terhadap periode biologis penting. Dampak yang tidak dapat dihindari diminimalkan melalui pengendalian teknis dan pembatasan area kerja. Area terdampak selanjutnya direhabilitasi melalui penataan lahan, pengembalian topsoil, dan revegetasi menggunakan spesies lokal untuk memulihkan fungsi ekologis. Kompensasi keanekaragaman hayati dipertimbangkan sebagai langkah terakhir untuk menangani dampak residual yang signifikan. [101-2] [14.4.3] [14.4.4] [14.8.4] [14.8.5]

MGR applies the mitigation hierarchy in biodiversity management, namely avoid, minimize, restore, and offset impacts. Avoidance measures include refraining from activities in sensitive areas and aligning operational schedules with critical biological periods. Unavoidable impacts are minimized through technical controls and limitation of work areas. Affected areas are subsequently rehabilitated through landform recontouring, topsoil replacement, and revegetation using local species to restore ecological functions. Biodiversity offsets are considered as a last resort to address significant residual impacts.

Untuk mengidentifikasi dampak aktual dan potensial terhadap keanekaragaman hayati, MGR melakukan studi dasar ekologi melalui berbagai kajian, termasuk *Ecology Study of Flora and Fauna* 2016 & 2017, *Environmental Baseline Study* 2019, dan *Pani Terrestrial Ecology* 2022. Hasil kajian tersebut menjadi dasar penyusunan *Biodiversity Management Action Plan* dan *Critical Habitat Assessment* yang diperbarui pada 2025. Identifikasi dampak dilakukan melalui studi literatur, analisis data, dan survei lapangan. [101-4] [14.4.4]

To identify actual and potential biodiversity impacts, MGR has conducted baseline ecological studies through various assessments, including the Ecology Study of Flora and Fauna 2016 & 2017, Environmental Baseline Study 2019, and Pani Terrestrial Ecology 2022. These studies form the basis for the preparation of the Biodiversity Management Action Plan and Critical Habitat Assessment, updated in 2025. Impact identification is conducted through literature review, data analysis, and field surveys.

Aktivitas operasional pertambangan berpotensi menjadi pemicu langsung perubahan kondisi keanekaragaman hayati, terutama melalui perubahan pemanfaatan lahan, polusi, dan potensi fragmentasi habitat. Perubahan pemanfaatan lahan terutama terkait pembangunan fasilitas dan infrastruktur pendukung, sedangkan polusi dapat berasal dari kebisingan, cahaya, dan sedimentasi. Sementara fragmentasi habitat sebagai akibat dari pembuatan akses jalan dan fasilitas pendukung yang akan membatasi ruang bergerak fauna.

Mining operational activities have the potential to directly drive changes in biodiversity conditions, primarily through land-use change, pollution, and potential habitat fragmentation. Land-use change is mainly associated with the development of facilities and supporting infrastructure, while pollution may arise from noise, light, and sedimentation. Habitat fragmentation may result from the construction of access roads and supporting facilities that restrict fauna movement.

Perusahaan menetapkan tahun 2023 sebagai tahun rujukan karena kelengkapan sistem pencatatan dan pemantauan. Perusahaan telah mengonversi 332,32 ha semenjak tahun rujukan dari ekosistem hutan dataran kering primer dan sekunder ke ekosistem tambang. Hingga akhir tahun 2025, perusahaan belum mengonversi ekosistem yang dimanfaatkan atau dimodifikasi secara intensif menjadi eksistem lain semenjak tanggal rujukan. Untuk mengelola risiko tersebut, MGR menerapkan berbagai langkah pengendalian, termasuk prosedur pembukaan lahan, pengelolaan erosi dan sedimentasi, pengendalian kualitas air, pengaturan intensitas pencahayaan, pengelolaan kebisingan dan getaran, penetapan zona penyangga, serta kebijakan larangan berburu dan pembatasan akses di luar area operasi. [101-6] [14.4.6] [F.9]

The Company has designated year 2023 as the reference year due to the completeness of its recording and monitoring systems. The Company has converted 332.32 ha since the reference year from primary and secondary dryland forest ecosystem to mining and supporting facilities. As of the end of 2025, the Company has not converted utilized or intensively modified ecosystems into other ecosystems since the reference date. To manage these risks, MGR implements various control measures, including land clearing procedures, erosion and sedimentation management, water quality control, regulation of lighting intensity, noise and vibration management, establishment of buffer zones, and policies prohibiting hunting and restricting access outside operational areas.

Berdasarkan *Biodiversity Management Action Plan* 2024 sebagai tahun dasar, tipe habitat di wilayah operasi terdiri dari habitat alami berupa hutan dataran kering primer dan sekunder, serta habitat termodifikasi berupa area pertanian dan semak belukar yang umumnya berada di bagian barat daya area operasi dan berasosiasi dengan permukiman Desa Buntulia. Pemantauan kondisi keanekaragaman hayati dilakukan setiap enam bulan melalui pelaporan RKL-RPL. Hasil pemantauan menunjukkan indeks keanekaragaman tumbuhan tergolong tinggi, sedangkan indeks burung, herpetofauna, dan serangga berada pada kategori sedang. Variasi indeks dipengaruhi oleh kelimpahan dan distribusi spesies yang teramati pada lokasi pemantauan. [101-7] [14.4.7] [F.9]

Based on the Pani Biodiversity Management Action Plan 2024 as a base year, habitat types within the operational area consist of natural habitats in the form of primary and secondary dryland forest, as well as modified habitats such as agricultural land and shrubland, generally located in the southwestern part of the operational area and associated with Buntulia Village settlements. Biodiversity condition monitoring is conducted every six months through RKL-RPL reporting. Monitoring results indicate that the vegetation diversity index is high, while bird, herpetofauna, and insect indices fall within the moderate category. Index variation is influenced by species abundance and distribution observed at monitoring locations.

Kawasan *Panua Nature Reserve* sebagai kawasan lindung terdekat menyediakan berbagai layanan ekosistem penting yaitu layanan penyediaan seperti kayu furnitur, penyedia pakan dan pangan, serta layanan pengaturan dan pemeliharaan seperti sebagai peneduh dan tanaman pionir. Manfaat layanan ekosistem tersebut dirasakan tidak hanya oleh masyarakat lokal tetapi juga oleh sistem ekologis yang lebih luas di wilayah sekitarnya. [101-8] [14.4.8]

The Panua Nature Reserve, as the nearest protected area, provides various important ecosystem services, including provisioning services such as timber for furniture, fodder, and food supply, as well as regulating and maintenance services such as shading and pioneer vegetation. The benefits of these ecosystem services are experienced not only by local communities but also by the broader ecological system in the surrounding region.

Pengelolaan Pembukaan Lahan dan Stabilisasi Lereng [F.10][14.8.4] [14.8.5] [14.8.6][14.8.8]

Land Clearing Management and Slope Stabilization

Sebagai bagian dari pengelolaan dampak keanekaragaman hayati, MGR telah menyusun rencana reklamasi dan rencana penutupan tambang yang disetujui pemerintah serta melibatkan masyarakat melalui konsultasi publik. Perusahaan juga menempatkan jaminan reklamasi sebelum kegiatan produksi dimulai dan secara berkala melaporkan pelaksanaan rehabilitasi. Hingga akhir 2025, kegiatan pengelolaan lahan di Pani masih berada pada tahap revegetasi awal karena kegiatan penambangan belum dimulai. [14.8.4] [14.8.5] [14.8.8]

As part of biodiversity impact management, MGR has prepared government-approved reclamation and mine closure plans and has involved communities through public consultation. The Company has also placed reclamation guarantees prior to the commencement of production activities and periodically reports rehabilitation implementation. As of the end of 2025, land management activities in Pani remain at the early revegetation stage, as mining activities have not yet commenced.

Kegiatan [14.8.6]	Satuan	2023	2024	2025
Pembukaan lahan Land disturbed	Ha	32.68	166.04	99.38
Akumulasi Pembukaan Lahan Accumulated land disturbed	Ha	66.90	232.94	332.32
Penanaman bibit pohon di nursery Tree seedlings planted in the nursery	Pohon	0	48	221

Selama tahun pelaporan, MGR melaksanakan kegiatan stabilisasi lereng dengan cakupan area sebesar 13,62 hektare.

During the reporting year, MGR carried out slope stabilization activities covering an area of 13.62 hectares.

Dalam pengembangan dan implementasi rencana pengelolaan keanekaragaman hayati, MGR secara aktif berdialog dengan masyarakat lokal, ahli keanekaragaman hayati, dan pihak eksternal terkait, khususnya di wilayah yang merupakan habitat alami. MGR juga berkomitmen untuk mengadopsi hierarki mitigasi, yang mencakup langkah-langkah antisipatif dan penghindaran dampak terhadap lingkungan. Apabila penghindaran tidak memungkinkan, MGR berupaya untuk meminimalkan dampak tersebut serta melakukan kompensasi atau pemulihan atas dampak residu yang terjadi di seluruh tahap operasional perusahaan.

In developing and implementing biodiversity management plans, MGR actively engages in dialogue with local communities, biodiversity experts, and relevant external parties, particularly in areas that constitute natural habitats. MGR is committed to applying the mitigation hierarchy, which includes anticipatory measures and impact avoidance. Where avoidance is not feasible, MGR seeks to minimize impacts and implement compensation or restoration measures for residual impacts across all stages of its operations.

Komite Keberlanjutan MGR, yang diketuai oleh Presiden Direktur, bertanggung jawab dalam merumuskan strategi serta mengawasi kinerja pelaksanaan Kebijakan Pengelolaan Keanekaragaman Hayati. Komite ini secara berkala menyampaikan laporan terkait implementasi Kebijakan Pengelolaan Keanekaragaman Hayati kepada Direksi. Kepala Teknik Tambang (KTT) dan General Manager Operasi bertanggung jawab untuk mengomunikasikan dan melakukan pemantauan pelaksanaan Kebijakan Pengelolaan Keanekaragaman Hayati MGR. [14.4.1]

The MGR Sustainability Committee, chaired by the President Director, is responsible for formulating strategy and overseeing the implementation performance of the Biodiversity Management Policy. The Committee periodically reports on the implementation of the Biodiversity Management Policy to the Board of Directors. The Head of Technical Mining (KTT) and the Operations General Manager are responsible for communicating and monitoring the implementation of MGR's Biodiversity Management Policy.

MGR melakukan identifikasi terhadap keberadaan spesies endemik maupun spesies yang dilindungi sebelum kegiatan operasi dilaksanakan. Selanjutnya, MGR mengembangkan sistem perlindungan dan pemantauan terhadap spesies yang ada di wilayah tersebut, guna memastikan bahwa keberadaannya tidak terganggu oleh pihak-pihak yang tidak bertanggung jawab. MGR memastikan bahwa seluruh tahapan kegiatan pengelolaan keanekaragaman hayati dilaksanakan dengan melibatkan pihak-pihak berwenang, seperti Balai Konservasi dan Sumber Daya Alam (BKSDA) serta Dinas Lingkungan Hidup. [14.4.4]

MGR conducts identification of endemic and protected species prior to the commencement of operational activities. The Company then develops protection and monitoring systems for species present in the area to ensure their existence is not disturbed by unauthorized parties. MGR ensures that all biodiversity management activities are implemented in coordination with relevant authorities, including the Natural Resources Conservation Agency (BKSDA) and the Environmental Agency.

MGR telah menyusun Rencana Pengelolaan Keanekaragaman Hayati (BMP). Penyusunan BMP mengacu pada peraturan nasional dan internasional, termasuk Standar Kinerja (PS) 6 IFC, Prinsip 7 Dewan Internasional Pertambangan dan Logam (ICMM) tentang Konservasi Keanekaragaman Hayati, persyaratan tanggung jawab lingkungan dari *Initiative for Responsible Mining Assurance* (IRMA), dan Daftar Merah *International Union for Conservation of Nature and Natural Resources* (IUCN).

MGR has developed a Biodiversity Management Plan (BMP). The BMP is prepared in reference to national and international regulations and standards, including IFC Performance Standard (PS) 6, ICMM Principle 7 on Biodiversity Conservation, environmental responsibility requirements under the Initiative for Responsible Mining Assurance (IRMA), and the International Union for Conservation of Nature (IUCN) Red List.

Pada tahun 2025, Tambang Emas Pani, bersama dengan Balai Konservasi Sumber Daya Alam (BKSDA) Sulawesi Utara, dan Pemerintah Kabupaten Pohuwato, Tambang Emas Pani ikut serta dalam pelepasliaran burung maleo hasil penangkaran ke habitat aslinya di kawasan Cagar Alam Panua. Berdasarkan data BKSDA, populasi Maleo di Cagar Alam Panua kini diperkirakan mencapai sekitar 2.000 ekor, menunjukkan pemulihan populasi setelah sebelumnya menurun akibat perburuan dan penyusutan habitat.

In 2025, in collaboration with the Natural Resources Conservation Agency (BKSDA) of North Sulawesi and the Pohuwato Regency Government, Pani Gold Mine participated in the release of captive-bred maleo birds into their natural habitat within the Panua Nature Reserve. Based on BKSDA data, the Maleo population in the Panua Nature Reserve is now estimated at approximately 2,000 individuals, indicating population recovery following previous declines due to hunting and habitat loss.

Jenis fauna yang dilindungi pada kawasan Tambang Emas Pani dapat dilihat pada tabel berikut:

The protected fauna species in Pani Gold Mine area can be seen in the following table:

Kategori spesies daftar merah IUCN [F.10] IUCN red list category	2025
Critically Endangered (CR)	0
Endangered (EN)	1
Vulnerable (VU)	90
Near Threatened (NT)	6
Least Concerned (LC)	222
Total	**319**



▲ Biodiversity at Pani Gold Mine

Pelatihan dan Kepedulian terhadap Pelestarian Lingkungan

MGR berkomitmen untuk membangun budaya keberlanjutan melalui pengenalan Kebijakan Lingkungan kepada karyawan baru, kontraktor, dan tamu yang mengunjungi area operasional. Kebijakan ini disampaikan melalui program induksi serta pelatihan Kode Etik Keberlanjutan Pemasok. Selain itu, kebijakan tersebut dipublikasikan di situs web perusahaan dan ditempatkan di lokasi-lokasi strategis di kantor guna memastikan aksesibilitas dan visibilitas yang optimal.Lebih lanjut, komunikasi terkait pengelolaan lingkungan dilakukan baik secara internal maupun eksternal melalui berbagai saluran, rapat divisi lingkungan, intranet, email, mekanisme pengaduan, media sosial, dan laporan keberlanjutan.

Untuk memastikan kepatuhan terhadap peraturan pemerintah dan standar lingkungan internasional, MGR secara rutin mengadakan pelatihan terkait aspek pelestarian lingkungan. Pelatihan ini ditujukan bagi karyawan, mitra kerja, dan kontraktor.

Tambang Emas Pani melaksanakan pelatihan lingkungan hidup dengan topik perhitungan GRK Cakupan 3, penilaian daur hidup, Peraturan Menteri Lingkungan Hidup (PERMENLH) No. 11 Tahun 2025 tentang Baku Mutu Air Limbah dan Standar Teknologi Pengolahan Air Limbah Domestik yang diselenggarakan oleh induk perusahaan dengan total durasi 24 jam. [F.1] [2-24]

Training and Awareness on Environmental Conservation

MGR is committed to fostering a culture of sustainability by introducing its Environmental Policy to new employees, contractors, and visitors to operational areas. The policy is communicated through induction programs and Supplier Sustainability Code of Conduct training. In addition, the policy is published on the Company's website and displayed in strategic office locations to ensure optimal accessibility and visibility. Furthermore, communication on environmental management is conducted both internally and externally through various channels, including environmental division meetings, intranet, email, grievance mechanisms, social media, and sustainability reporting.

To ensure compliance with government regulations and international environmental standards, MGR regularly conducts training related to environmental conservation aspects. The training is provided to employees, business partners, and contractors.

Pani Gold Mine conducted environmental training covering Scope 3 GHG calculation, life cycle assessment, and Ministry of Environment Regulation (PERMENLH) No. 11 of 2025 concerning Wastewater Quality Standards and Domestic Wastewater Treatment Technology Standards, organized by the parent company, with a total duration of 24 hours.

Biaya Lingkungan

Environmental Cost

Biaya *Cost*		2023	2024	2025
Biaya pengelolaan lingkungan Environmental management cost	IDR	6,196,332,486	4,541,845,000	5,557,584,000
	USD	406,551	286,960	337,630
Biaya pemantauan lingkungan Environmental monitoring cost	IDR	980,048,359	1,068,672,504	2,161,135,960
	USD	64,302	67,520	131,292
Total	**IDR**	**7,176,380,845**	**5,610,517,504**	**7,718,719,960**
	USD	**470,853**	**354,480**	**468,921**

Komitmen MGR terhadap tanggung jawab lingkungan diwujudkan melalui alokasi dana yang signifikan untuk pengelolaan dan pemantauan lingkungan. Pada tahun 2025, MGR melanjutkan investasi di bidang lingkungan sebagai bagian dari upaya berkelanjutan untuk melestarikan ekosistem sekaligus mendukung praktik keberlanjutan. Dana tersebut dialokasikan untuk mendukung penelitian inovatif dan kolaborasi strategis di sektor lingkungan, kegiatan pemantauan berkala untuk memastikan kepatuhan terhadap standar lingkungan, serta berbagai inisiatif lain yang bertujuan untuk menjaga keseimbangan ekologi di wilayah operasional perusahaan. [F.4]

MGR's commitment to environmental responsibility is reflected in the allocation of significant funding for environmental management and monitoring. In 2025, MGR continued its environmental investments as part of its ongoing efforts to preserve ecosystems while supporting sustainable practices. The allocated funds supported innovative research and strategic collaboration in the environmental sector, periodic monitoring activities to ensure compliance with environmental standards, and various other initiatives aimed at maintaining ecological balance within the Company's operational areas.



Installation of cocomesh (slope revegatation) at Pani Gold Mine

Ensuring "Everyone Safe, Always"

Memastikan "Setiap orang Selamat, Selalu"



Health and safety briefing at Pani Gold Mine

Setiap Orang Selamat, Selalu
Everyone Safe, Always!

Sistem Manajemen Kesehatan dan Keselamatan Kerja [3-3][14.16.1][14.16.2][KPI B2]

Industri pertambangan termasuk salah satu sektor dengan tingkat risiko pekerjaan yang tinggi. MGR menjadikan pengelolaan Keselamatan dan Kesehatan Kerja (K3) sebagai salah satu prioritas utamanya. Untuk melindungi karyawan dari berbagai risiko dan potensi bahaya yang dapat terjadi dalam aktivitas pertambangan maupun kegiatan pendukungnya, MGR menerapkan Sistem Manajemen K3 yang sesuai dengan standar ISO 45001 Sistem Manajemen Keselamatan dan Kesehatan Kerja, Sistem Manajemen Keselamatan Pertambangan (SMKP) untuk Operasi Pertambangan, dan Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3) untuk industri.

Sebagai bagian dari komitmennya, MGR berfokus pada menciptakan lingkungan kerja yang aman dan sehat sebagai prioritas utama dalam operasional bisnis. MGR secara proaktif mengelola aspek K3 demi melindungi karyawan, keluarga mereka, serta masyarakat di sekitar area operasional Perusahaan.

SMKP diterapkan sesuai dengan Peraturan Menteri Energi dan Sumber Daya Mineral (ESDM) No. 26 Tahun 2018 tentang Pelaksanaan Kaidah Pertambangan Yang Baik dan Pengawasan Pertambangan Mineral dan Batubara, serta Keputusan Menteri Energi dan Sumber Daya Mineral No. 1827 K/30/MEM/2018 tentang Pedoman Pelaksanaan Kaidah Teknik Pertambangan yang Baik. Selain itu, SMK3 diterapkan sesuai dengan Peraturan Pemerintah No. 50 Tahun 2012 tentang Penerapan Sistem Manajemen Kesehatan dan Keselamatan Kerja dan mengacu pada standar internasional ISO 45001:2018.

MGR telah memiliki Kebijakan K3 yang menetapkan komitmen dan tanggung jawab terhadap kepatuhan pada peraturan mencapai tujuan kami: "*Everyone Safe, Always*".

Komitmen K3 di MGR melibatkan upaya penyediaan lingkungan kerja yang aman dan sehat untuk mencegah kecelakaan dan penyakit. Perusahaan berkomitmen untuk mematuhi regulasi pemerintah dan standar industri, serta mengembangkan rencana berdasarkan penilaian risiko dan tinjauan sistem manajemen. MGR juga menerapkan standar manajemen risiko dan peluang untuk mengevaluasi dan mengatasi risiko secara efektif. Sistem manajemen yang komprehensif mencakup seluruh aktivitas operasional, mulai dari pengadaan hingga tanggap darurat, dengan fokus pada produktivitas yang aman dan efisien.

Occupational Health and Safety Management System

The mining industry is recognized as a high-risk sector. Accordingly, MGR places Occupational Health and Safety (OHS) management as one of its top priorities. To protect employees from various risks and potential hazards arising from mining operations and supporting activities, MGR implements an Occupational Health and Safety Management System aligned with ISO 45001 Occupational Health and Safety Management Systems, the Mining Safety Management System (SMKP) for mining operations, and the Occupational Health and Safety Management System (SMK3) for industrial activities.

As part of this commitment, MGR focuses on creating a safe and healthy working environment as a core priority of its business operations. The Company proactively manages OHS aspects to safeguard employees, their families, and communities surrounding its operational areas.

The SMKP is implemented in accordance with the Regulation of the Minister of Energy and Mineral Resources (ESDM) No. 26 of 2018 on the Implementation of Good Mining Practices and the Supervision of Mineral and Coal Mining, as well as the Decree of the Minister of Energy and Mineral Resources No. 1827 K/30/MEM/2018 on Guidelines for the Implementation of Good Mining Engineering Practices. In addition, the SMK3 is implemented in accordance with Government Regulation No. 50 of 2012 on the Implementation of Occupational Health and Safety Management Systems and refers to the international standard ISO 45001:2018.

MGR has established an OHS Policy that sets out commitments and responsibilities towards regulatory compliance and achieving our Safety Goal of "Everyone Safe Always".

MGR's OHS commitment includes efforts to provide a safe and healthy workplace to prevent accidents and occupational diseases. The Company is committed to complying with government regulations and industry standards, as well as developing plans based on risk assessments and management system reviews. MGR also applies risk and opportunity management standards to effectively evaluate and mitigate risks. The comprehensive management system covers all operational activities, from procurement to emergency response, with a focus on safe and efficient productivity.

Perusahaan mendorong komunikasi terbuka dan partisipasi diantara karyawan, kontraktor, dan pemangku kepentingan. Inisiatif yang mempromosikan gaya hidup sehat dan program fit-for-work menegaskan komitmen untuk menjaga kesehatan fisik dan mental tenaga kerja. Sebagai langkah tambahan, MGR memastikan pelaporan cepat dan penyelidikan insiden signifikan, dengan implementasi tindakan korektif guna mencegah terulangnya kejadian, yang semuanya memperkuat komitmen terhadap sistem manajemen K3 yang komprehensif dan proaktif.

Kebijakan K3 MGR dapat diakses di: Merdeka Gold Resources - Documents. Dokumen ini berfungsi sebagai panduan utama dalam implementasi K3L yang wajib diterapkan oleh karyawan MGR, mitra kerja, kontraktor, pengunjung, dan pemangku kepentingan terkait.

The Company promotes open communication and active participation among employees, contractors, and stakeholders. Initiatives that encourage healthy lifestyles and fit-for-work programs further reinforce MGR's commitment to maintaining the physical and mental well-being of its workforce. In addition, MGR ensures the prompt reporting and investigation of significant incidents, followed by the implementation of corrective actions to prevent recurrence. These measures strengthen the Company's comprehensive and proactive OHS management system.

MGR's OHS Policy is available at: Merdeka Gold Resources - Documents. This document serves as the primary guideline for the implementation of EHS practices and is mandatory for MGR employees, business partners, contractors, visitors, and relevant stakeholders.

2025 Performance

Incident prevention and fatality elimination
- Zero Fatalities
- 0 LTIs
- LTIR: 0.00
- TRIFR: 0.68 from target 0.91
- Safety Management System Scorecard score improved to 93%

Employee Wellness
- Provided medical check-ups to all MGR employees
- Monitored all employees with medical high risk such as uncontrolled hypertension, diabetes, and hypercholesterolemia

OHS training
Conducted OHS training to 1,014 employees with a total of 4,085 training hours, and OHS training to 2,166 contractor employees with a total of 8,888 training hours

OHS Management Systems
- SMKP audit score: PETS 88.43%, GSM 87.86%
- 100% of MGR's business units had obtained ISO 45001:2018 certified

2026 Target

Incident prevention and fatality elimination
- Zero Fatalities
- LTIR: 0.00
- TRIFR Lower Than: 0.86
- Safety Management System Scorecard score minimum at 95%

Employee Wellness
- Ensure all MGR employees and contractors undergo medical check-ups
- Monitor medical high-risk employees and contractors according to schedule and within 95% attendance

OHS training
Conduct OHS training as per the 2026 training schedule

OHS Management Systems
- Conduct SMKP Audits and Safety audits as per schedule
- Maintain that all MGR's business units are 100% ISO 45001:2018 certified
- Senior Management Safety Inspections (SMSI) achieve target of 7 per month (84 per year)
- Risk Reviews conducted as per schedule

The 2025 performance and 2026 target cover MGR's employees and contractors.

Untuk memastikan efektivitas penerapan SMKP, SMK3, dan ISO 45001:2018, ketiga panduan tersebut diintegrasikan dalam dokumen Manual Sistem Manajemen Kesehatan dan Keselamatan Kerja Lingkungan, yang disusun berdasarkan kerangka kerja manajemen *Plan-Do-Check-Act* (PDCA). Konsep PDCA, yang merupakan proses interaktif, diterapkan oleh perusahaan untuk mencapai tujuan strategis dan mendorong peningkatan kinerja secara berkelanjutan.

To ensure the effective implementation of SMKP, SMK3, and ISO 45001:2018, these three frameworks are integrated into the HSE Management System Manual, which is developed based on the Plan-Do-Check-Act (PDCA) management framework. The PDCA concept, as an iterative process, is applied by the Company to achieve strategic objectives and drive continuous performance improvement.

Implementasi Manual Sistem Manajemen Kesehatan dan Keselamatan Kerja mencakup aktivitas dan area kerja utama dan pendukung dalam pertambangan. Selain itu, komitmen terkait K3 tercantum dalam Peraturan Perusahaan (PP), yang mengatur perlindungan keselamatan untuk seluruh pekerja (100%), yang terdiri dari 448 karyawan dan 2.188 karyawan kontraktor. Tidak ada karyawan yang terlewat atau tidak tercakup dalam penerapan SMK3 perusahaan, sehingga setiap individu yang terlibat dalam operasional Perusahaan memperoleh perlindungan yang setara terkait aspek keselamatan dan kesehatan kerja.

The implementation of the Occupational Health and Safety Management System Manual covers both primary and supporting activities and work areas in mining operations. Furthermore, OHS commitments are stipulated in the Company Regulation, which governs occupational safety protection for all workers (100%), consisting of 448 employees and 2,188 contractor employees. No employee is excluded from the implementation of the Company's OHS management system, ensuring that every individual involved in the Company's operations receives equal protection with respect to occupational health and safety.

Kinerja MGR dipantau melalui serangkaian rapat Komite K3, termasuk Komite K3 MGR di tingkat site yang melibatkan Kepala Departemen dan perwakilan kontraktor, serta rapat Komite K3 Grup Merdeka yang dihadiri oleh Presiden Direktur, General Manager, dan Kepala Teknik Tambang (KTT). [F.21] [F.27] [403-1] [403-7] [403-8] [14.16.9]

MGR's performance is monitored through a series of OHS committee meetings, including the Site MGR OHS Committee meeting involving Department Heads and contractor representatives, and the Merdeka Group OHS Committee meeting attended by President Directors, General Managers, and Heads of Technical Mining (KTT).

Identifikasi Bahaya, Penilaian Risiko, dan Manajemen Insiden [14.16.3][KPI B2.3]

Hazard Identification, Risk Assessment, and Incident Management

MGR telah mengembangkan Standar Manajemen Risiko dan Peluang untuk memandu penilaian risiko dan peluang di dalam perusahaan. Proses penilaian risiko dan peluang dilakukan secara rutin untuk mengidentifikasi dampak potensial pada tujuan bisnis atau operasional, mengevaluasi bahaya dan efektivitas pengendalian, menetapkan langkah-langkah pengurangan risiko atau mitigasi, dan mengidentifikasi peluang perbaikan. Selain itu, MGR menggunakan aplikasi *M-Safe* dan *Merdeka Risk Management Software*.

MGR has developed a Risk and Opportunity Management Standard to guide the assessment of risks and opportunities within the Company. The risk and opportunity assessment process is conducted regularly to identify potential impacts on business or operational objectives, evaluate hazards and the effectiveness of controls, determine risk reduction or mitigation measures, and identify opportunities for improvement. In addition, MGR uses the M-Safe application and Merdeka Risk Management Software.

Aplikasi *M-Safe* digunakan untuk mengelola pelaporan keselamatan, investigasi insiden, serta pemantauan tindakan perbaikan di dalam organisasi. Sistem ini berfungsi sebagai basis data terpusat yang digunakan oleh karyawan dan manajemen untuk mencatat dan mengelola laporan bahaya, laporan TAHAN, ketidaksesuaian, serta laporan insiden. *M-Safe* dirancang untuk memastikan bahwa setiap insiden di tempat kerja didokumentasikan, diinvestigasi, dan ditindaklanjuti secara sistematis. Khusus untuk pengelolaan insiden, sistem ini mendukung proses investigasi menggunakan metodologi *Incident Cause Analysis Method* (ICAM), yang memungkinkan investigator mengidentifikasi faktor-faktor penyebab seperti aspek manusia, organisasi, peralatan, prosedur, dan lingkungan.

M-Safe is an application for managing safety reporting, incident investigations, and corrective action tracking within the organization. The system functions as a centralized database used by employees and management to record and manage hazard reports, TAHAN report, non-conformances, and incident reports. M-Safe is designed to ensure that any incidents in the workplace are properly documented, investigated, and addressed through a systematic process. In particular for incident management, the system supports investigations using the Incident Cause Analysis Method (ICAM) methodology, enabling investigators to identify contributing factors such as human, organizational, equipment, procedure and environmental aspects.

Merdeka Risk Management Software merupakan aplikasi yang dikembangkan untuk mendukung digitalisasi proses Manajemen Risiko dan Peluang Merdeka. Sistem ini menggantikan alat sebelumnya yang berbasis Excel dengan platform daring terintegrasi yang memungkinkan risiko dan peluang diidentifikasi, dinilai, dan dipantau di seluruh site dan departemen. Aplikasi ini juga menyediakan berbagai fitur seperti dashboard risiko, risk register terpadu, pemantauan tindakan mitigasi, serta notifikasi otomatis untuk mendukung koordinasi yang lebih baik antar pemilik risiko. Melalui platform ini, Perusahaan bertujuan untuk meningkatkan akurasi data, memperkuat tata kelola risiko, serta mendukung pelaporan dan pengambilan keputusan yang lebih konsisten di tingkat pusat.

Merdeka Risk Management Software is an application developed to support the digitalization of the Merdeka Risk and Opportunity Management Process. The system replaces the previous Excel-based tools with an integrated online platform that allows risks and opportunities to be identified, assessed, and monitored across all sites and departments. It also provides features such as risk dashboards, unified risk registers, mitigation action tracking, and automated notifications to support better coordination among risk owners. Through this platform, the Company aims to improve data accuracy, strengthen risk governance, and support more consistent reporting and decision-making at the corporate level.

Proses Manajemen Risiko dan Peluang

Risk and Opportunity Management Process

Proses manajemen risiko dan peluang mengadopsi ISO 31000:2018 Manajemen Risiko Prinsip dan Pedoman dan ISO 45001:2018 SMK3. Penilaian risiko dan peluang didukung oleh akuntabilitas dan kepemimpinan yang jelas, serta sumber daya yang memadai untuk mengelola risiko dan peluang. Selama tahun 2025, MGR telah melakukan identifikasi dan penilaian terhadap risiko K3 atas seluruh kegiatan Perusahaan. [3-3] [403-1] [403-7] [403-2]

The risk and opportunity management process adopts ISO 31000:2018 Risk Management Principles and Guidelines and ISO 45001:2018 Occupational Health and Safety Management Systems. Risk and opportunity assessments are supported by clear accountability and leadership, as well as adequate resources to manage risks and opportunities. Throughout 2025, MGR conducted the identification and assessment of occupational health and safety risks across all Company activities.

Proses identifikasi bahaya dan penilaian risiko di MGR mencakup berbagai aktivitas berikut:

1. Komunikasi dan konsultasi yang melibatkan para pemangku kepentingan internal dan eksternal untuk memastikan pemahaman yang sama terhadap risiko yang dihadapi.
2. Penetapan konteks dan kriteria, termasuk pengidentifikasian batasan risiko yang dikelola dengan mempertimbangkan faktor internal seperti kebijakan dan target perusahaan, dan faktor eksternal seperti ketentuan regulasi dan kondisi lingkungan.
3. Identifikasi risiko dan peluang bahaya, dengan menganalisis sumber bahaya, area yang berpotensi terkena dampak, serta kemungkinan konsekuensinya untuk mengungkapkan peluang perbaikan.
4. Analisis, penilaian, dan pengendalian risiko, dilakukan melalui evaluasi menyeluruh untuk menentukan tingkat risiko dan langkah-langkah pengendalian yang diperlukan.
5. Penanganan dan pengendalian risiko, dengan memastikan tindakan pengendalian yang diterapkan telah memadai untuk mengurangi risiko ke tingkat yang dapat diterima.

The hazard identification and risk assessment process at MGR includes the following activities:

1. Communication and consultation, involving internal and external stakeholders to ensure a shared understanding of the risks faced.
2. Establishment of context and criteria, including the identification of risk boundaries to be managed, taking into account internal factors such as company policies and external factors such as regulations and environmental conditions.
3. Identification of hazard risks and opportunities, through analysis of hazard sources, potentially affected areas, and possible consequences.
4. Risk analysis, evaluation, and control, conducted through comprehensive assessments to determine risk levels and the necessary control measures.
5. Risk treatment and control, ensuring that implemented control actions are adequate to reduce risks to acceptable

6. Perekaman dan pelaporan, yang mencakup dokumentasi hasil identifikasi, analisis, dan langkah mitigasi yang diambil untuk mendukung proses pemantauan dan pengambilan keputusan.
7. Pemantauan dan peninjauan, dilakukan secara berkala setidaknya satu kali dalam setahun, atau lebih sering jika terjadi kecelakaan, perubahan pada peralatan/proses kerja, atau pengenalan proses kerja baru.

Aktivitas Penilaian Risiko dan Peluang

Proses Manajemen Risiko dan Peluang di MGR mencakup semua tingkat perusahaan. Tabel berikut ini memberi gambaran mengenai jenis-jenis kegiatan Penilaian Risiko dan Peluang yang dilakukan di berbagai tingkat di dalam organisasi Perusahaan: [403-2]

levels.
6. Recording and reporting, including documentation of identification results, analyses, and mitigation measures taken to support monitoring and decision-making processes.
7. Monitoring and review, carried out periodically at least once a year, or more frequently in the event of accidents, changes in equipment or work processes, or the introduction of new work processes.

Risk and Opportunity Assessment Activities

The Risk and Opportunity Management process at MGR covers all levels of the Company. The following table provides an overview of the types of Risk and Opportunity Assessment activities conducted at various levels within the organization:

Aktivitas Activity	**Deskripsi** Description
Penilaian Sebelum Bekerja (mis. AMANKAH, TAKON7) Pre-Work Assessment (e.g., AMANKAH, TAKON7)	Daftar periksa digunakan oleh pekerja untuk mengidentifikasi potensi bahaya yang berkaitan dengan tugas yang akan mereka kerjakan A checklist used by workers to identify potential hazards related to the task they are about to perform.
Analisis Keselamatan Kerja & Lingkungan (JSEA) Job Safety & Environmental Analysis (JSEA)	Petunjuk kerja langkah demi langkah untuk suatu pekerjaan tertentu yang mencakup potensi bahaya dan pengendaliannya untuk masing-masing langkah Step-by-step work instructions for specific tasks, including hazard identification and control for each step.
Business Risk and Opportunity Assessment (BROA) of Business Unit, Department, Section, Specific Project, Specific Activity Business Risk and Opportunity Assessment (ROA)	Identifikasi Potensi Bahaya, Penilaian Risiko, Pengendalian Penentu (HIRADC) untuk kegiatan Departemen. Identification of potential hazards, risk assessment, and control measures for department activities.
Penilaian Manajemen Perubahan Change Management Assessment	Penilaian untuk mengidentifikasi dampak negatif atau potensi bahaya yang berkaitan dengan suatu perubahan. An assessment to identify negative impacts or potential hazards related to a change.
Kaji Ulang Desain: Studi Operabilitas Potensi Bahaya (HAZOP), Kaji Ulang Keselamatan-Dalam-Desain Design Review: Hazard Operability Study (HAZOP), Safety-in-Design Review	Penilaian risiko yang diterapkan selama tahap desain untuk mengidentifikasi peluang perbaikan desain untuk mengurangi risiko pengoperasian dan pemeliharaan. A risk assessment applied during the design stage to identify design improvement opportunities to reduce operational and maintenance risks.
Penilaian Risiko Proyek Besar Large Project Risk Assessment	Proyek besar di bawah Divisi Projects. Risk assessment for large projects under the Projects Division.
Peristiwa/Kegiatan Berisiko Tinggi High-Risk Events/Activities	Peristiwa atau kegiatan yang dianggap berisiko tinggi. Events or activities deemed to be high-risk.
Akuisisi/JV/Kontrak Besar Acquisitions/JV/Large Contracts	Uji tuntas & kaji ulang Risiko Bisnis. Due diligence and business risk review.
Penilaian Risiko dan Peluang Perusahaan Company-wide Risk and Opportunity Assessment	Kaji ulang risiko ekstrim & tinggi di lingkungan perusahaan. Review of extreme and high risks in the company's environment.
Penilaian Risiko yang dilakukan oleh pihak ketiga Third-Party Risk Assessment	Penilaian risiko yang memerlukan kaji ulang independen atau memerlukan keahlian khusus/teknis untuk melakukan penilaian tersebut. Independent risk assessment or specialized/technical expertise required for certain assessments.

Manajemen Risiko Kritis [403-7][14.15.1][14.16.8][KPI B2.3]

Program Manajemen Risiko Kritis merupakan program keselamatan berbasis observasi pekerjaan yang dirancang untuk mengurangi risiko cedera serius dan kecelakaan melalui kegiatan observasi pekerjaan.

MGR melakukan identifikasi dan pengendalian risiko melalui Program Pengendalian Risiko Kritis Merdeka (PERIKSA) untuk meminimalisasi paparan risiko kesehatan dan keselamatan kerja. Program ini menganalisis kegiatan dengan potensi risiko tinggi berdasarkan tinjauan statistik industri, data historis risiko, dan hasil audit sistem manajemen keselamatan kerja.

Pelaksanaan CRM PERIKSA merupakan persyaratan bagi supervisor, superintenden dan manager. Karyawan setingkat supervisor diharuskan melaksanakan verifikasi PERIKSA sebanyak minimal dua kali setiap aktivitas setiap bulan, sedangkan superintenden, penanggung jawab operasional (PJO) dan manager minimal satu kali setiap bulan.

Hingga tahun 2025, MGR telah mengadopsi 12 *Critical Risk Standards* yang disusun oleh induk Perusahaan, PT Merdeka Copper Gold Tbk, untuk melindungi aktivitas operasional dengan risiko tertinggi di dalam Grup. Standar tersebut meliputi Manajemen Lalu Lintas, Standar Ban, Bekerja di Ketinggian, Pengangkatan, Isolasi, Ruang Terbatas, Bahan Kimia dan Barang Berbahaya, Keselamatan Listrik, Bekerja Di, Dalam, atau Dekat Air, Pembukaan Lahan, Geoteknik, serta Keselamatan Bahan Peledak dan Peledakan. Untuk memastikan kepatuhan dan meningkatkan manajemen risiko, MGR telah melaksanakan audit implementasi CRS di seluruh lokasi operasional sepanjang tahun.

TAHAN (Tidak Aman, Hentikan, Laporkan, Amankan)

Sebagai bagian dari komitmen perusahaan dalam memperkuat budaya keselamatan kerja, perusahaan menerapkan program TAHAN (Tidak Aman, Hentikan, Laporkan, dan Amankan) sebagai mekanisme intervensi keselamatan yang mendorong partisipasi aktif seluruh pekerja dalam mencegah potensi kecelakaan.

Program ini memberikan kewenangan kepada setiap pekerja untuk melakukan intervensi langsung terhadap kondisi atau tindakan yang tidak aman, dengan menghentikan pekerjaan apabila ditemukan potensi bahaya yang dapat menimbulkan risiko terhadap pekerja, peralatan, maupun lingkungan. Pendekatan ini menegaskan bahwa keselamatan merupakan tanggung jawab bersama dan menjadi prioritas utama dalam setiap aktivitas operasional.

Critical Risk Management

The Critical Risk Management program is a job observation safety program designed to reduce the risk of serious injuries and accidents through job observations.

MGR identifies and controls risks through the Merdeka Critical Risk Control Program (PERIKSA), which is aimed at minimizing exposure to occupational health and safety risks. This program analyzes high-risk activities based on industry statistical reviews, historical risk data, and the results of occupational safety management system audits.

The implementation of CRM through the PERIKSA Program is mandatory for supervisor, superintendent, and manager levels. Supervisors are required to conduct PERIKSA verifications at least twice per activity each month, while superintendents, operational responsibility holders (PJO), and managers are required to conduct verifications at least once per month.

As of 2025, MGR has adopted 12 Critical Risk Standards developed by the Parent Company, PT Merdeka Copper Gold Tbk, to safeguard the highest-risk operational activities across the Group. These standards cover Traffic Management, Tire Standards, Working at Heights, Lifting Operations, Isolation, Confined Spaces, Chemicals and Hazardous Materials, Electrical Safety, Working In, On, or Near Water, Land Clearing, Geotechnical Management, and Explosives and Blasting Safety. To ensure compliance and strengthen risk management practices, MGR conducted CRS implementation audits across all operational sites throughout the year.

TAHAN Program (Unsafe, Stop, Report, Make Safe)

As part of the Company's commitment to strengthening its occupational safety culture, the Company implements the TAHAN (Unsafe, Stop, Report, and Make Safe) program as a safety intervention mechanism that encourages the active participation of all workers in preventing potential accidents.

This program authorizes every worker to directly intervene in unsafe conditions or actions by stopping work when potential hazards are identified that may pose risks to workers, equipment, or the environment. This approach emphasizes that safety is a shared responsibility and a top priority in all operational activities.

TAHAN dilaksanakan melalui empat tahapan utama, yaitu:

1. Tidak Aman – mengamati atau mengidentifikasi kondisi atau tindakan yang berpotensi menimbulkan bahaya di tempat kerja.
2. Hentikan – menghentikan sementara aktivitas kerja yang berisiko untuk mencegah terjadinya insiden.
3. Laporkan – menyampaikan temuan kepada pengawas atau fungsi keselamatan untuk dilakukan evaluasi dan tindak lanjut.
4. Amankan – memastikan bahwa pengendalian risiko telah diterapkan secara efektif sebelum pekerjaan dilanjutkan kembali.

Sebagai bagian dari proses pembelajaran dan peningkatan berkelanjutan, laporan TAHAN yang telah disampaikan selanjutnya dibahas kembali oleh supervisor dalam pre-job meeting atau briefing karyawan pada hari berikutnya untuk memastikan pembelajaran dari potensi bahaya tersebut dipahami serta menjadi langkah pencegahan bagi seluruh pekerja.

Melalui implementasi program TAHAN, perusahaan berupaya membangun budaya keselamatan yang proaktif, meningkatkan kepedulian terhadap risiko di tempat kerja, serta memperkuat sistem pengendalian bahaya sebagai bagian dari upaya mencapai operasi yang aman, andal, dan berkelanjutan. [2-24]

Manajemen Insiden

MGR memiliki Standar Manajemen Insiden yang merupakan panduan untuk mendefinisikan, mengomunikasikan dan mengelola insiden. Standar Manajemen Insiden MGR menjelaskan persyaratan untuk respon awal, penanggung jawab dan tingkat keparahan, pemberitahuan insiden, dan investigasi insiden.

Untuk mencegah terulangnya insiden, MGR menyusun laporan pembelajaran insiden *M-Share* yang menjelaskan rincian insiden, langkah koreksi dan tindakan pencegahan. Laporan pembelajaran ini kemudian dikirimkan ke seluruh penanggung jawab K3 di seluruh personil. Pelatihan dan evaluasi terkait insiden yang berpotensi serius selalu dilakukan evaluasi secara periodik untuk melihat efektifitas tindakan koreksi yang telah dilakukan serta meningkatkan praktik manajemen insiden. [403-5]

Layanan Kesehatan Karyawan [14.16.4][14.16.7]

Untuk menjaga kesehatan karyawan, MGR memastikan pelaksanaan pemeriksaan kesehatan awal, berkala, dan khusus sesuai dengan risiko kerja bagi 100% karyawan. Dalam upaya mengidentifikasi dan mencegah potensi penyakit akibat kerja, MGR memberikan fasilitas *medical check-up* yang dilakukan secara berkala. Seluruh karyawan menjalani *medical check-up* setiap tahun. MGR memastikan bahwa informasi tentang kesehatan yang merupakan hak bagi setiap karyawan dijaga kerahasiaannya. [403-3] [403-6]

The TAHAN program is implemented through four main stages:

1. Unsafe – observing or identifying conditions or actions that may pose hazards in the workplace.
2. Stop – temporarily stopping risky work activities to prevent incidents from occurring.
3. Report – reporting the findings to supervisors or the safety function for evaluation and follow-up actions.
4. Make Safe – ensuring that risk control measures have been effectively implemented before work resumes

As part of the learning and continuous improvement process, reported TAHAN cases are reviewed by supervisors during pre-job meetings or employee briefings on the following day to ensure that lessons learned from the identified hazards are understood and applied as preventive measures by all workers.

Through the implementation of the TAHAN program, the Company aims to build a proactive safety culture, increase awareness of workplace risks, and strengthen hazard control systems as part of achieving safe, reliable, and sustainable operations.

Incident Management

MGR has established an Incident Management Standard that serves as a guideline for defining, communicating, and managing incidents. The Incident Management Standard outlines requirements for initial response, roles and responsibilities, severity classification, incident notification, and incident investigation.

To prevent the recurrence incidents, MGR prepares M-Share incident lessons learned reports that describe incident details, corrective actions, and preventive measures. These lessons learned reports are distributed to all OHS responsible personnel across the organization. Training and evaluations related to potentially serious incidents are conducted on a regular basis to assess the effectiveness of corrective actions implemented and to continuously improve incident management practices.

Employee Health Services

To safeguard employee health, MGR ensures the implementation of pre-employment, periodic, and special medical examinations in accordance with occupational risk exposure for 100% employees. As part of efforts to identify and prevent potential occupational diseases, MGR provides periodic medical check-ups. All employees undergo a medical check-up annually. MGR also ensures that employees' health information, as a fundamental right, is kept confidential.

Hingga akhir tahun 2025, MGR telah melaksanakan *medical check-up* kepada 448 karyawan MGR dan 2.188 karyawan kontraktor. Berdasarkan hasil *medical check-up* tidak ditemukan kasus penyakit akibat kerja. [403-10][14.16.11]

MGR telah memiliki *Medical Emergency Response Plan* (MERP) dan telah menandatangani kontrak dengan penyedia layanan medis untuk menyediakan evakuasi medis dan manajemen kesiapsiagaan darurat medis di seluruh sites.

Selain itu, MGR menyediakan asuransi kesehatan bagi karyawan yang bekerja di kantor pusat dan karyawan unit usaha yang sedang cuti. Perusahaan juga menyelenggarakan edukasi kesehatan oleh tenaga dokter dan paramedis yang kompeten, mengadakan *health talk* untuk meningkatkan kesadaran mengenai pengelolaan kesehatan kerja, serta memberikan pelatihan dan seminar guna meningkatkan pengetahuan tentang fisik dan mental karyawan. [403-6]

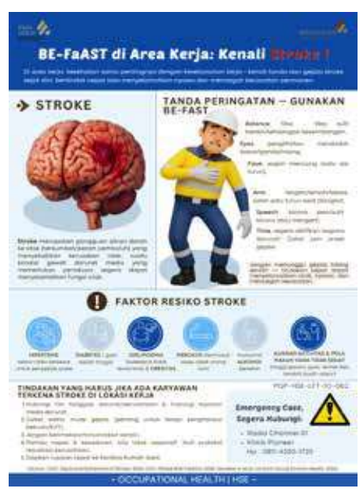
In 2025, MGR conducted medical check-ups for 448 MGR employees and 2,188 contractor employees. Based on the results of these medical check-ups, no cases of occupational disease were identified.

The company has also established a robust Medical Emergency Response Plan (MERP) and partnered with a medical service provider to ensure medical evacuation and emergency preparedness at all operational sites.

MGR provides comprehensive health insurance for employees at the head office and those on leave from business units. Additionally, the company promotes health awareness and knowledge through educational initiatives, including health talks, seminars, and training sessions conducted by qualified medical professionals. These efforts emphasize workplace health management and reinforce MGR's dedication to the physical and mental well-being of its workforce.









▲Occupational health and safety promotion at Pani Gold Mine

Tenaga dan Fasilitas Kesehatan

Sampai tahun 2025, Kantor Pusat dan di seluruh site MGR telah dilengkapi dengan fasilitas klinik yang dilengkapi dengan tim dokter dan tenaga paramedis yang profesional, serta fasilitas seperti laboratorium dan apotik yang memadai. [F.21] [403-10]

Jumlah klinik dan layanan kesehatan di site MGR adalah sebagai berikut:

Health Personnel and Facilities

As of 2025, the Head Office and all MGR sites are equipped with clinic facilities supported by professional doctors and paramedics, as well as adequate supporting facilities such as laboratories and pharmacies.

The number of clinics and healthcare services at MGR sites is as follows:

Keterangan Description	Jumlah Total
Jumlah klinik kesehatan Number of health clinics	1
Jumlah tenaga kesehatan Number of health workers	9

Meningkatkan Budaya K3

Konsultasi dan Partisipasi [14.16.5]

Komunikasi yang efektif merupakan bagian yang sangat penting dari program K3 di MGR. Di MGR, General Manager dari setiap site memiliki tanggung jawab untuk memastikan keterlibatan seluruh karyawan dan kontraktor dalam komunikasi serta partisipasi yang berkaitan dengan K3.

MGR mendorong setiap karyawan untuk secara aktif melaporkan pekerjaan dan lingkungan kerja yang dianggap berbahaya. Karyawan dapat melaporkan potensi pekerjaan yang berbahaya kepada atasan langsung atau kepada Komite K3 yang telah dibentuk oleh MGR di setiap site dan kantor pusat di Jakarta. Komite ini dibentuk sesuai dengan peraturan pemerintah yang berlaku dan terdiri dari Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) serta Komite Keselamatan Pertambangan (KKP).

Anggota komite berasal dari berbagai departemen dalam Perusahaan, dengan Kepala Teknik Tambang sebagai ketua. KKP bertanggung jawab untuk memastikan pelaksanaan K3 sesuai dengan peraturan yang berlaku, termasuk menerima dan menindaklanjuti laporan dari karyawan terkait dengan potensi pekerjaan atau kondisi yang berbahaya.

MGR memiliki komitmen untuk memberikan perlindungan kepada karyawan yang melaporkan potensi pekerjaan atau lingkungan kerja yang dianggap berbahaya dan memastikan bahwa karyawan tidak akan mendapatkan sanksi atau tindakan pembalasan dari pihak yang dilaporkan. [403-4]

Improving the Safety Culture

Consultation and Participation

Effective communication is a critical component of MGR's occupational health and safety (OHS) program. At MGR, the General Manager at each site is responsible for ensuring the active involvement of all employees and contractors in OHS-related communication and participation.

MGR encourages every employee to proactively report work activities and workplace conditions that are considered unsafe. Employees may report potential hazards to their direct supervisors or to the OHS Committees established by MGR at each site and at the Head Office in Jakarta. These committees are formed in accordance with applicable government regulations and consist of the Occupational Health and Safety Committee (P2K3) and the Mining Safety Committee (KKP).

Committee members are drawn from various departments within the Company, with the Head of Mining Engineering serving as the chair. The KKP is responsible for ensuring that OHS implementation complies with applicable regulations, including receiving, reviewing, and following up on employee reports related to potentially hazardous work or conditions.

MGR is committed to providing protection to employees who report potentially unsafe work activities or workplace conditions and ensures that such employees will not be subject to sanctions or retaliation from the reported parties.

Forum/Program	Deskripsi | Descriptions
Induksi Induction	Sebelum memulai bekerja, karyawan baru akan mendapatkan informasi awal tentang Kesehatan, Keselamatan, dan Lingkungan (HSE), kebijakan Perusahaan, serta prosedur kerja di departemen masing-masing. New employees receive an introduction to Health, Safety, and Environment (HSE), company policies, and departmental work procedures before starting work.
Pelatihan HSE, Keterampilan, dan Penilaian Kompetensi HSE Training, Skills, and Competency Assessment	Karyawan akan diberikan pelatihan tentang Kesehatan, Keselamatan, dan Lingkungan (HSE) serta keterampilan kerja yang diperlukan untuk melaksanakan tugas mereka dengan aman. Perusahaan akan menyediakan waktu khusus bagi karyawan untuk mengikuti pelatihan ini. Employees undergo HSE training and are assessed on their work skills to ensure they can perform their tasks safely. Specific time is allocated for this training.
Matriks Kompetensi Competency Matrix	Matriks ini berfungsi sebagai panduan untuk mengidentifikasi kompetensi yang dibutuhkan bagi setiap karyawan agar dapat menjalankan tugasnya secara efektif. A guide to identify the competencies each employee needs to perform their duties effectively.
Komite HSE HSE Committee	Forum HSE dirancang sebagai wadah bagi seluruh pemangku kepentingan untuk berdiskusi mengenai isu-isu Kesehatan, Keselamatan, dan Lingkungan Kerja (K3) yang muncul di tempat kerja. Partisipasi aktif dari perwakilan karyawan dan kontraktor sangat diperlukan dalam setiap rapat Komite HSE. A forum where stakeholders discuss emerging HSE issues in the workplace. Active participation from employee and contractor representatives is essential.
Program Penghargaan Award Program	Program ini bertujuan untuk memberikan penghargaan kepada karyawan yang berprestasi dalam bidang Keselamatan dan Kesehatan Kerja. This program recognizes employees who excel in occupational health and safety.
Manajemen Perubahan Change Management	Proses ini bertujuan untuk mengidentifikasi dan mengevaluasi potensi dampak dari perubahan yang direncanakan. Hal ini mencakup konsultasi dengan pihak-pihak yang akan terpengaruh oleh perubahan tersebut. A process to identify and evaluate the potential impacts of planned changes, including consultations with affected parties.
Pengarahan sebelum bekerja atau *Toolbox Talk* dan *safety talk* Pre-Work Briefing/ Toolbox Talk and Safety Talk	Forum komunikasi di tempat kerja yang memberikan kesempatan untuk konsultasi dan partisipasi dengan manajemen lini terkait kegiatan kerja dan topik HSE. Pertemuan keselamatan rutin harus dilakukan dengan melibatkan karyawan, dengan frekuensi sebagai berikut: › Sekali per *shift* untuk operasi. › Sekali per minggu untuk kantor operasional. › Sekali per bulan untuk kantor. Karyawan harus didorong untuk memberikan umpan balik tentang permasalahan terkait HSE dalam forum rapat keselamatan tersebut. These forums offer opportunities for consultation and participation regarding work activities and HSE topics. Safety meetings are held regularly, with the following frequency: › Once per shift for operations. › Once a week for operational offices. › Once a month for the head office. Employees are encouraged to provide feedback on HSE-related issues during these meetings.
Buletin, Poster, Papan Informasi, dan Peringatan Posters, Bulletin Boards, and Warnings	Materi promosi dan informasi ini bertujuan untuk meningkatkan kesadaran karyawan mengenai isu-isu Kesehatan, Keselamatan, dan Lingkungan (HSE). Materi yang disajikan mencakup kinerja HSE terkini, berita terbaru, identifikasi bahaya, pembelajaran dari kejadian sebelumnya, serta isu-isu kritis yang perlu ditangani. Promotional and informational materials are used to raise awareness about HSE issues. These materials include current HSE performance updates, news, hazard identification, lessons learned from past incidents, and critical issues that need to be addressed.
TAHAN	Prosedur ini mengharuskan kita untuk menghentikan pekerjaan jika ditemukan adanya tindakan atau kondisi yang dapat membahayakan keselamatan pekerja atau aset Perusahaan. This procedure requires workers to stop work if they observe unsafe actions or conditions that could endanger worker safety or company assets.
Laporan Bahaya Hazard Report	Sebuah proses untuk melaporkan setiap bahaya yang diamati, yang tidak dapat diperbaiki segera. A process for reporting hazards that cannot be immediately corrected.
Penilaian pra-pekerjaan Pre-Work Assessment	Merupakan sebuah daftar periksa yang harus diisi oleh karyawan pelaksana pekerjaan atau pengawas sebelum memulai pekerjaan. Daftar ini mencakup pemeriksaan terhadap JSEA atau SOP, alat dan peralatan, lingkungan kerja, dan kompetensi orang-orang yang terlibat. This checklist must be completed by workers or supervisors before beginning work. It includes verifying the Job Safety Analysis (JSEA) or Standard Operating Procedure (SOP), checking tools and equipment, assessing the work environment, and confirming the competence of those involved.
Manajemen Kelelahan Fatigue Management	Sebuah program yang terutama ditujukan untuk operator dan pengemudi untuk mendorong karyawan yang lelah untuk melaporkan kondisinya kepada Pengawas, yang juga melibatkan pelaporan kesiapan kerja (*fit to work*). A program targeted at operators and drivers, encouraging them to report if they feel fatigued or unfit to work.

Forum/Program	Deskripsi | Descriptions
JSEA/Penilaian Risiko Tempat Kerja/SOP JSEA/Workplace Risk Assessment/SOP	Proses untuk mendokumentasikan langkah-langkah yang terlibat dalam menyelesaikan pekerjaan dengan aman, dengan konsultasi dan partisipasi dari mereka yang terlibat atau yang memiliki pengetahuan tentang pekerjaan tersebut. A process to document the steps for safely completing tasks, with input and consultation from those involved or knowledgeable about the task.
Manajemen Risiko Kritis (CRM) Critical Risk Management (CRM)	Sebuah program untuk semua tingkatan untuk melakukan verifikasi Pengendalian Risiko Kritis guna memastikan bahwa semua kontrol telah diterapkan dan diimplementasikan secara efektif sebelum dan selama aktivitas risiko kritis. A program to verify Critical Risk Controls at all levels, ensuring that all necessary controls are in place and effective before and during critical risk activities.
Program Kesehatan Kerja Occupational Health Program	Berpartisipasi aktif dalam program kesehatan kerja yang meliputi kegiatan fisik, pemantauan kondisi lingkungan kerja, dan kampanye edukasi kesehatan. Active participation in programs promoting occupational health, including physical activities, monitoring work environment conditions, and health education campaigns.

Merdeka – SIAP

MGR telah menerapkan Merdeka *Sustainability Information & Improvement Awareness Program* (M-SIAP). M-SIAP adalah media komunikasi yang mendukung Program Informasi dan Peningkatan Kesadaran terkait aspek keberlanjutan, termasuk aspek Kesehatan dan Keselamatan Kerja (K3).

Media komunikasi mencakup komunikasi melalui video, poster, atau spanduk dengan tema atau topik yang relevan dengan K3, yang dapat dipasang di lokasi-lokasi strategis untuk meningkatkan efektivitas penyampaian pesan.

Merdeka – SIAP

MGR has implemented the Merdeka Sustainability Information & Improvement Awareness Program (M-SIAP). M-SIAP serves as a communication platform that supports information dissemination and awareness-building initiatives related to sustainability aspects, including Occupational Health and Safety (OHS).

The communication media under M-SIAP include videos, posters, and banners featuring themes or topics relevant to OHS. These materials are displayed in strategic locations to enhance the effectiveness of message delivery.

Pelatihan K3 [404-1] [14.16.6] [14.17.7][KPI B2.3][KPI B5.2]

Untuk memastikan karyawan dapat menjalankan pekerjaan dengan aman, MGR melakukan Pelatihan K3 kepada karyawan dan kontraktor secara berkelanjutan. Pada tahun 2025, MGR memastikan bahwa telah menyelenggarakan program penyegaran dan kesadaran terkait K3 kepada seluruh karyawan, mitra kerja, dan kontraktor.

Tujuan dari program ini adalah untuk mengomunikasikan informasi mengenai kecelakaan serius beserta pembelajaran yang dapat diambil dari kejadian tersebut, menyegarkan materi induksi atau prosedur K3 yang berlaku, serta mengomunikasikan risiko, pengendalian, atau program K3 yang baru. [403-5] [404-2]

Occupational Health and Safety Training

To ensure that employees are able to perform their work safely, MGR provides continuous occupational health and safety (OHS) training for employees and contractors. In 2025, MGR ensured the delivery of OHS refresher and awareness programs to all employees, business partners, and contractors.

The objective of these programs is to communicate information related to serious incidents and the lessons learned from such events, refresh OHS induction materials and applicable procedures, and disseminate information on new risks, control measures, or OHS programs.

Kami telah memberikan pelatihan K3 kepada 1.014 karyawan dengan total 4.085 jam pelatihan dan pelatihan K3 kepada 2.166 karyawan kontraktor dengan total 8.888 jam pelatihan.

We provided occupational health and safety (OHS) training to 1,014 employees, totaling 4,085 training hours, and to 2,166 contractor employees, totaling 8,888 training hours.

Materi pelatihan yang diberikan kepada karyawan dan kontraktor meliputi meliputi pelatihan internal dan pelatihan eksternal. Pada pelatihan internal perusahaan menyelenggarakan beragam modul yang mencakup aspek keselamatan kerja dasar hingga lanjutan, antara lain penanggulangan tumpahan minyak, prinsip-prinsip OHSE di tempat kerja, pengendalian risiko, penanganan bahan kimia secara aman, prosedur pengoperasian dan penempatan peralatan, hingga perakitan dan instalasi sistem hidrolik. Selain itu, perusahaan juga memberikan pelatihan terkait *Baseline Risk & Opportunity Assessment* (BROA), pemadaman kebakaran dasar, pertolongan pertama, kesadaran peledakan (*blasting awareness*), ruang terbatas (*confined space*), serta *Critical Risk Management* (CRM).

Penguatan kompetensi juga dilakukan melalui pelatihan mengemudi defensif, kesadaran lingkungan, bahaya geoteknik, pengendalian kualitas tambang, pengelolaan bahan berbahaya dan beracun (B3), respons tumpahan bahan berbahaya (hazmat spill response), investigasi insiden internal berbasis ICAM, serta inspeksi dan pengoperasian alat pemadam kebakaran. Program lainnya meliputi *Lock Out Tag Out* (LOTO), *lifting & rigging*, sistem keselamatan M-SAFE, *manual handling*, *Health Risk Assessment* (HRA), prosedur pertolongan pertama lanjutan, penggunaan *power* & *hand tools*, pelatihan perangkat lunak manajemen risiko, keselamatan bekerja di area high wall dan perairan, penyusunan SOP, WI, dan JSA, hingga keselamatan bekerja di ketinggian.

Sementara itu, pada pelatihan eksternal, perusahaan memastikan pemenuhan standar dan sertifikasi nasional melalui kerja sama dengan lembaga berwenang. Program yang diikuti meliputi sertifikasi Ahli K3 Umum BNSP dan Kementerian Ketenagakerjaan, Hazard Analysis Critical Control Point (HACCP), ICAM Lead Investigator, implementasi Sistem Manajemen Keselamatan Pertambangan (SMKP), sertifikasi Inspektur Crane, lisensi operator forklift dan alat angkat angkut, serta *Training of Trainer* level lanjutan. Melalui rangkaian program tersebut, perusahaan berupaya membangun tenaga kerja yang kompeten, berdaya saing, serta memiliki kesadaran tinggi terhadap keselamatan, kesehatan kerja, dan perlindungan lingkungan. Inisiatif ini menjadi bagian integral dari strategi keberlanjutan perusahaan dalam menciptakan operasional yang aman, bertanggung jawab, dan berkelanjutan.

The training materials provided to employees and contractors include both internal and external training programs. Through internal training, the Company delivers a wide range of modules covering basic to advanced occupational safety aspects, including oil spill response, workplace OHSE principles, risk control, safe handling of chemicals, equipment operation and placement procedures, as well as the assembly and installation of hydraulic systems. In addition, the Company provides training on Baseline Risk & Opportunity Assessment (BROA), basic firefighting, first aid, blasting awareness, confined space safety, and Critical Risk Management (CRM).

Competency development is further strengthened through defensive driving training, environmental awareness, geotechnical hazards, mine quality control, hazardous and toxic materials (B3) management, hazardous materials spill response, internal incident investigation based on ICAM, and inspection and operation of fire extinguishing equipment. Other programs include Lock Out Tag Out (LOTO), lifting and rigging, the M-SAFE safety system, manual handling, Health Risk Assessment (HRA), advanced first aid procedures, the use of power and hand tools, risk management software training, safety when working in high wall and water areas, development of Standard Operating Procedures (SOPs), Work Instructions (WIs), and Job Safety Analyses (JSAs), as well as working-at-heights safety.

For external training, the Company ensures compliance with national standards and certifications through collaboration with authorized institutions. These programs include General OHS Expert certification issued by BNSP and the Ministry of Manpower, Hazard Analysis and Critical Control Point (HACCP), ICAM Lead Investigator, implementation of the Mining Safety Management System (SMKP), Crane Inspector certification, licenses for forklift and lifting equipment operators, and advanced-level Training of Trainers. Through these comprehensive programs, the Company seeks to develop a competent and competitive workforce with a strong awareness of occupational health and safety and environmental protection. These initiatives form an integral part of the Company's sustainability strategy to support safe, responsible, and sustainable operations.

Manajemen Tanggap Darurat

MGR memiliki *Emergency Response Preparedness Procedure* yang dirancang untuk program kesiapsiagaan dan tanggapan darurat di tempat kerja. Prosedur ini mencakup tata cara pelaksanaan rencana tanggap darurat, termasuk dokumentasi, prosedur tanggap darurat, serta sumber daya manusia yang dibutuhkan untuk memastikan respons yang cepat dan efektif terhadap berbagai situasi darurat.

Organisasi tanggap darurat Tambang Emas Pani menerapkan struktur tiga tingkat yang terdiri atas *Emergency Response Team* (ERT) dan *Emergency Management Team* (EMT) di site, serta *Crisis Management Team* (CMT) yang berbasis di Jakarta.

Crisis Management Team (CMT) di Jakarta diaktifkan dalam kondisi krisis yang bersifat strategis, khususnya yang berpotensi memengaruhi keberlangsungan operasional perusahaan, kinerja keuangan, serta reputasi perusahaan. CMT juga memberikan dukungan kepada EMT apabila diperlukan, terutama dalam hal komunikasi korporat, pengelolaan sumber daya manusia, serta dukungan teknis dan komersial tingkat lanjut.

Emergency Management Team (EMT) beroperasi dari *Emergency Management Center* (EMC), baik yang bersifat permanen maupun sementara. EMT memberikan dukungan teknis, logistik, dan layanan kepada *Field Response Team* (FRT), serta bertanggung jawab dalam pengambilan keputusan taktis dan penyusunan rencana mitigasi dampak keadaan darurat. EMT juga mengidentifikasi dan melaporkan isu-isu strategis yang timbul kepada CMT. Pemimpin EMT memiliki kendali penuh atas penanganan kejadian dan seluruh aktivitas operasional di lokasi terdampak.

Field Response Team (FRT) terdiri atas fungsi Asset Protection, Anggota dan Relawan ERT, Fire Warden & First Aider, serta Paramedik. FRT dipimpin oleh *FRT Leader* yang bertanggung jawab langsung atas pelaksanaan operasi tanggap darurat di lapangan. FRT Leader berperan sebagai pelaksana utama serta penghubung informasi bagi Pemimpin EMT, dengan mengoordinasikan tim FRT dan unit terkait lainnya serta melaporkan perkembangan situasi kepada EMT. Dalam kondisi normal, jabatan *FRT Leader* diemban oleh Kapten ERT. ERT menjalankan kegiatan pemadaman kebakaran dan operasi penyelamatan sebagai respons langsung terhadap insiden yang terjadi.

Emergency Response Management

MGR has established an Emergency Response Preparedness Procedure designed to support workplace emergency preparedness and response programs. This procedure outlines the implementation of emergency response plans, including documentation requirements, emergency response procedures, and the human resources needed to ensure a prompt and effective response to various emergency situations.

The emergency response organization at the Pani Gold Mine applies a three-tier structure consisting of the Emergency Response Team (ERT) and the Emergency Management Team (EMT) at the site level, as well as a Jakarta-based Crisis Management Team (CMT).

The Crisis Management Team (CMT) in Jakarta is activated during strategic-level crises, particularly those that may affect business continuity, financial performance, and the Company's reputation. The CMT also provides support to the EMT when required, especially in the areas of corporate communications, human resource management, and advanced technical and commercial support.

The Emergency Management Team (EMT) operates from the Emergency Management Center (EMC), either permanent or temporary. The EMT provides technical, logistical, and service support to the Field Response Team (FRT) and is responsible for tactical decision-making and the development of emergency impact mitigation plans. The EMT also identifies and reports emerging strategic issues to the CMT. The EMT Leader has full authority over incident management and all operational activities at the affected location.

The Field Response Team (FRT) comprises Asset Protection personnel, ERT members and volunteers, Fire Wardens and First Aiders, as well as Paramedics. The FRT is led by an FRT Leader who is directly responsible for executing on-site emergency response operations. The FRT Leader serves as the primary executor and information liaison to the EMT Leader by coordinating FRT members and other relevant units and reporting situational developments to the EMT. Under normal conditions, the FRT Leader role is held by the ERT Captain. The ERT conducts firefighting and rescue operations as the immediate response to incidents.

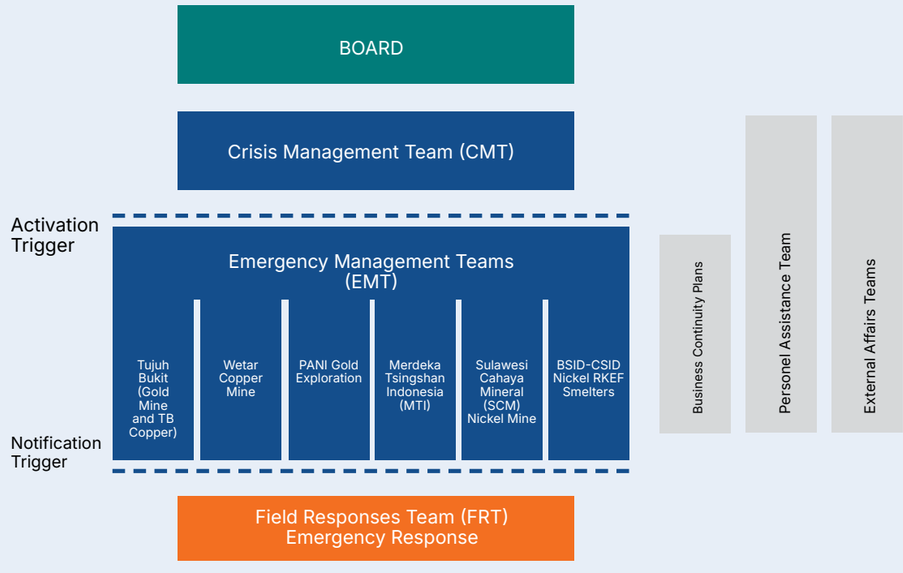
MGR melaksanakan program kesiapsiagaan dan tanggap darurat bagi masyarakat di sekitar tambang, khususnya warga Dusun Popaya, Butato, dan Kapali yang memilih untuk tidak mengikuti program pemukiman kembali sukarela. Program pemukiman kembali sukarela tersebut dirancang sebagai langkah pencegahan dan mitigasi potensi dampak dari pembangunan fasilitas *Heap Leach*. Sejalan dengan itu, MGR merencanakan pembangunan *Heap Leach* secara cermat melalui pelaksanaan *Dam Break Analysis* dan 2D Stability Analysis, yang pemantauannya dilakukan secara berkelanjutan oleh *Safety Dam Committee*. [14.12.2]

Sepanjang tahun 2025, ERT bersama Departemen Geoteknik mulai menyusun dan menyiapkan sistem peringatan dini serta rencana evakuasi bagi masyarakat yang tinggal di sekitar fasilitas *Heap Leach*. Sistem ini bertujuan untuk meningkatkan kesiapsiagaan masyarakat dan memastikan respons yang cepat dan terkoordinasi apabila terjadi kondisi darurat, sehingga risiko terhadap keselamatan masyarakat dapat diminimalkan.

MGR also implements emergency preparedness and response programs for communities surrounding the mine, particularly residents of Popaya, Butato, and Kapali hamlets who have chosen not to participate in the voluntary resettlement program. The voluntary resettlement program is designed as a preventive and mitigation measure for potential impacts arising from the development of the Heap Leach facility. In parallel, MGR carefully plans the Heap Leach development through the implementation of Dam Break Analysis and 2D Stability Analysis, which are continuously monitored by the Safety Dam Committee.

Throughout 2025, the ERT, in collaboration with the Geotechnical Department, began developing and preparing early warning systems and evacuation plans for communities living around the Heap Leach facility. These systems aim to enhance community preparedness and ensure a rapid and coordinated response in the event of an emergency, thereby minimizing risks to community safety.

Crisis and Emergency Response Structure



Pelatihan Manajemen Tanggap Darurat

Tambang Emas Pani berpartisipasi dalam *Merdeka Rescue Challenge* (MER-C) 2025, sebuah ajang pelatihan dan kompetisi ketanggapdaruratan yang diselenggarakan oleh Grup Merdeka pada 11–17 Agustus 2025 di Tujuh Bukit Operations, Banyuwangi. Kegiatan ini dirancang untuk melatih, menguji, dan meningkatkan kapasitas tim *Emergency Response Team* (ERT) lintas entitas dalam menghadapi berbagai skenario darurat yang berpotensi terjadi di area operasional pertambangan. Melalui simulasi teknis seperti *High Angle Rescue, Road Accident Rescue, Fire Fighting, Confined Space Rescue*, serta pelatihan keterampilan individu dan kebugaran, MER-C mendukung kebutuhan internal perusahaan sekaligus memperkuat kesiapan sumber daya manusia dalam melindungi keselamatan pekerja dan lingkungan sekitar.

Keikutsertaan Tambang Emas Pani dalam MER-C didukung melalui alokasi anggaran Keselamatan dan Kesehatan Kerja (K3) perusahaan sebagai bagian dari investasi berkelanjutan pada pengembangan kompetensi tenaga kerja. Penerima manfaat langsung dari program ini mencakup anggota tim ERT dan pekerja operasional yang terlibat dalam sistem tanggap darurat perusahaan. Secara tidak langsung, manfaat juga dirasakan oleh masyarakat lokal di sekitar wilayah operasional, termasuk perempuan, anak-anak, lansia, dan kelompok rentan lainnya, melalui peningkatan kesiapsiagaan perusahaan dalam merespons insiden, bencana, atau kondisi darurat yang dapat berdampak pada keselamatan publik. Kolaborasi dengan instruktur dan juri berstandar nasional dan internasional turut memastikan bahwa peningkatan kapasitas dilakukan sesuai praktik terbaik dan standar keselamatan global.

Capaian utama dari keikutsertaan dalam MER-C tercermin pada meningkatnya kompetensi teknis, koordinasi tim, dan kesiapan mental personel dalam menghadapi situasi berisiko tinggi, yang menjadi indikator penting dalam pengelolaan risiko operasional pertambangan. Penguatan kapasitas ERT ini berkontribusi pada penurunan risiko kecelakaan kerja dan peningkatan kinerja keselamatan secara keseluruhan di lingkungan kerja Tambang Emas Pani. Selain itu, pendekatan kolaboratif lintas entitas Grup Merdeka memperkuat tata kelola keselamatan dan pembelajaran bersama (*shared learning*), sehingga mendukung penciptaan nilai bersama (*shared value*) melalui perlindungan tenaga kerja, keberlanjutan operasional, dan rasa aman yang lebih luas bagi masyarakat di sekitar wilayah operasional perusahaan.

Emergency Response Training

The Pani Gold Mine participated in the Merdeka Rescue Challenge (MER-C) 2025, an emergency response training and competition event organized by the Merdeka Group and held from August 11–17, 2025, at the Tujuh Bukit Operations in Banyuwangi. The program was designed to train, test, and enhance the capabilities of Emergency Response Team (ERT) members across Group entities in handling a wide range of emergency scenarios that may occur in mining operations. Through technical simulations such as High Angle Rescue, Road Accident Rescue, Firefighting, Confined Space Rescue, as well as individual skills and physical fitness training, MER-C supports the Company's internal emergency preparedness needs while strengthening human capital readiness to protect worker safety and the surrounding environment.

The participation of the Pani Gold Mine in MER-C was supported through the Company's Occupational Health and Safety (OHS) budget as part of a sustained investment in workforce competency development. Direct beneficiaries of this program included ERT members and operational personnel involved in the Company's emergency response system. Indirectly, local communities surrounding the operational area, including women, children, the elderly, and other vulnerable groups, also benefit from the Company's enhanced preparedness in responding to incidents, disasters, or emergency conditions that may affect public safety. Collaboration with nationally and internationally certified instructors and judges further ensured that capacity building was conducted in line with global best practices and safety standards.

The key outcomes of participation in MER-C were reflected in improved technical competence, team coordination, and mental preparedness of personnel in managing high-risk situations, which are critical indicators in mining operational risk management. Strengthening ERT capacity contributes to reducing workplace accident risks and improving overall safety performance at the Pani Gold Mine. In addition, cross-entity collaboration within the Merdeka Group reinforces safety governance and shared learning, thereby supporting the creation of shared value through workforce protection, operational sustainability, and enhanced safety for communities surrounding the Company's operational areas.





Mekanisme Komunikasi dan Pelaporan Tanggap Darurat

Masyarakat dapat melaporkan kejadian darurat dengan mengikuti prosedur berikut:

1. **Identifikasi Kejadian** – Menentukan apakah kejadian memerlukan bantuan segera, seperti kebakaran, kecelakaan, bencana alam, atau keadaan medis darurat.
2. **Menghubungi Nomor Darurat** – Segera menghubungi layanan darurat setempat, seperti pemadam kebakaran, ambulans, atau tim tanggap darurat Perusahaan.
3. **Menyampaikan Informasi yang Jelas** – Memberikan informasi lengkap, termasuk lokasi kejadian, jenis insiden, jumlah korban, serta potensi bahaya yang dapat memperburuk situasi.
4. **Mengikuti Instruksi** – Mematuhi arahan dari tim tanggap darurat untuk memastikan keselamatan diri dan orang lain di sekitar lokasi kejadian.
5. **Memberikan Pertolongan Sementara** – Jika memungkinkan dan aman, memberikan pertolongan pertama atau melakukan evakuasi sementara hingga bantuan profesional tiba.

Komunikasi dan sosialisasi mengenai mekanisme ini dilakukan melalui berbagai kegiatan edukatif, seperti pelatihan dan simulasi di sekolah, penyuluhan kepada masyarakat, serta kampanye keselamatan di lingkungan sekitar. Dengan pendekatan ini, diharapkan masyarakat memiliki pemahaman yang lebih baik dalam menghadapi situasi darurat serta dapat bertindak dengan cepat dan tepat.

Emergency Communication and Reporting Procedures

In the event of an emergency, community members can report incidents by following these steps:

1. **Identify the Situation** – Determine whether immediate assistance is needed for fire, accidents, natural disasters, or medical emergencies.
2. **Call Emergency Services** – Contact the appropriate emergency responders, such as firefighters, ambulance services, or the company's emergency response team.
3. **Provide Clear Information** – Share essential details, including location, type of incident, number of people affected, and any potential dangers.
4. **Follow Instructions** – Comply with directions from emergency personnel to ensure personal safety and assist others at the scene.
5. **Offer Immediate Assistance** – If safe to do so, provide first aid or help with temporary evacuation until professional responders arrive.

To raise awareness, the company conducts training sessions, school-based simulations, public outreach programs, and community safety campaigns. These efforts help ensure that people understand emergency procedures and can respond quickly and effectively when needed.

Kinerja K3 [403-9][14.16.10][KPI B2.1][KPI B2.2]

MGR mencatat penurunan *Total Recordable Injury Frequency Rate* (TRIFR) dari 0,78 pada tahun 2024 menjadi 0,68 pada tahun 2025. Kemudian, selama tiga tahun berturut-turut (2023–2025), Perusahaan mempertahankan kinerja tanpa kecelakaan kerja fatal dan *Lost Time Injury Frequency Rate* (LTIFR) di angka 0.

Perusahaan terus menjalin kerja sama yang erat dengan kontraktor untuk memastikan keselarasan dalam standar keselamatan dan kesehatan guna mencapai hasil yang optimal. Tingkat frekuensi kecelakaan dihitung dengan mengalikan jumlah total cedera yang tercatat (untuk TRIFR) atau jumlah total *Lost Time Injury* (untuk LTIFR) dengan 1.000.000, kemudian membaginya dengan total jam kerja karyawan dan kontraktor.

OHS Performance

MGR recorded a decrease in the Total Recordable Injury Frequency Rate (TRIFR), from 0.78 in 2024 to 0.68 in 2025. Furthermore, for three consecutive years (2023–2025), the Company maintained zero fatalities and a Lost Time Injury Frequency Rate (LTIFR) of 0.

The Company continues to maintain close collaboration with contractors to ensure alignment in occupational health and safety standards, with the objective of achieving optimal safety performance. Accident frequency rates are calculated by multiplying the total number of recordable injuries (for TRIFR) or the total number of Lost Time Injuries (for LTIFR) by 1,000,000, and then dividing the result by the total number of employee and contractor working hours.

Keterangan Description	2023	2024	2025
Jumlah Kematian Fatality	0	0	0
Jumlah Jam Kerja Working Hours	4,192,743	3,832,281	7,300,050
TRIFR*	0.72	0.78	0.68
LTIFR*	0.00	0.00	0.00

**Represent MGR-operated subsidiaries only*



Safety Accountability Program Reward at Pani Gold Mine

Penguatan Budaya Keselamatan Kerja dan Capaian 10 Juta Jam Kerja Tanpa LTI di Tambang Emas Pani

Strengthening Safety Culture and the Achievement of 10 Million LTI-Free Work Hours at the Pani Gold Mine

Dalam rangka Bulan Keselamatan dan Kesehatan Kerja (K3) Nasional yang berlangsung pada 12 Januari – 12 Februari 2025, Tambang Emas Pani melaksanakan rangkaian program peningkatan keselamatan dan kesehatan kerja di area operasional *Pioneer Camp*. Kegiatan ini mencakup kampanye budaya K3, apel keselamatan, edukasi dan sosialisasi Sistem Manajemen Keselamatan Pertambangan (SMKP) dan Sistem Manajemen Kesehatan dan Keselamatan Kerja (SMK3), donor darah bekerja sama dengan Palang Merah Indonesia (PMI) Kabupaten Pohuwato, senam kesehatan, *fun run*, serta pameran keselamatan pertambangan. Selain itu, program *Emergency Response Team (*ERT) *Go to School* dilaksanakan untuk memberikan edukasi pertolongan pertama dan kesadaran keselamatan kepada siswa sekolah menengah atas di sekitar wilayah operasional. Seluruh rangkaian kegiatan didukung melalui alokasi anggaran operasional K3 perusahaan sebagai bagian dari komitmen berkelanjutan MGR dalam pengelolaan risiko kerja dan perlindungan kesehatan tenaga kerja.

Program Bulan K3 Nasional ini menjangkau ratusan penerima manfaat yang terdiri dari karyawan Tambang Emas Pani, mitra kerja, serta pemangku kepentingan eksternal, termasuk pelajar dan masyarakat lokal. Pekerja memperoleh manfaat langsung melalui peningkatan pemahaman, keterampilan, dan kesadaran terhadap keselamatan kerja, sementara masyarakat, termasuk generasi muda, mendapatkan edukasi dasar mengenai keselamatan, kesehatan, dan pertolongan pertama. Kegiatan donor darah turut memberikan manfaat bagi kelompok rentan yang membutuhkan layanan kesehatan, sementara kampanye hidup sehat mendukung peningkatan kualitas kesehatan pekerja dan komunitas sekitar secara inklusif.

Capaian utama dari rangkaian kegiatan ini ditandai dengan keberhasilan Tambang Emas Pani mencapai 10 juta jam kerja tanpa kecelakaan yang menyebabkan kehilangan waktu kerja (10 Million Man Hours LTI Free), sebagai indikator efektivitas penerapan sistem manajemen keselamatan dan budaya K3 di lingkungan kerja. Selain itu, program ini berkontribusi pada penguatan kapasitas sumber daya manusia, peningkatan partisipasi pekerja dalam praktik keselamatan, serta penguatan kolaborasi antara perusahaan, mitra kerja, dan masyarakat. Secara keseluruhan, peringatan Bulan K3 Nasional menjadi bagian dari upaya MGR dalam menciptakan lingkungan kerja yang aman, produktif, dan berkelanjutan, sekaligus mendukung kesejahteraan jangka panjang bagi tenaga kerja dan masyarakat di sekitar wilayah operasional.

In conjunction with Indonesia's National Occupational Health and Safety (OHS) Month, held from January 12 to February 12, 2025, the Pani Gold Mine implemented a series of occupational safety and health improvement programs at the Pioneer Camp operational area. These activities included safety culture campaigns, safety assemblies, education and socialization of the Mining Safety Management System (SMKP) and Occupational Health and Safety Management System (SMK3), blood donation activities in collaboration with the Indonesian Red Cross (PMI) of Pohuwato Regency, group exercise sessions, fun runs, and a mining safety exhibition. In addition, the Emergency Response Team (ERT) Go to School program was conducted to provide first aid education and safety awareness to senior high school students in communities surrounding the operational area. All activities were supported through the Company's OSH operational budget as part of MGR's ongoing commitment to occupational risk management and workforce health protection.

The National OHS Month program reached hundreds of beneficiaries, including employees of the Pani Gold Mine, business partners, and external stakeholders such as students and local communities. Employees directly benefited from enhanced knowledge, skills, and awareness of workplace safety, while communities, including younger generations, received basic education on safety, health, and first aid. The blood donation initiative also provided tangible benefits to vulnerable groups in need of healthcare services, while healthy lifestyle campaigns supported improvements in the overall health and well-being of employees and surrounding communities in an inclusive manner.

A key milestone achieved through this series of activities was the Pani Gold Mine's attainment of 10 Million LTI-Free Man Hours, serving as an indicator of the effective implementation of the safety management system and a strong safety culture in the workplace. In addition, the program contributed to strengthening human capital capacity, increasing employee participation in safety practices, and reinforcing collaboration among the Company, business partners, and local communities. Overall, the commemoration of National OSH Month forms part of MGR's broader efforts to create a safe, productive, and sustainable working environment, while supporting the long-term well-being of its workforce and communities surrounding its operational areas.

Monitoring dan Evaluasi Kinerja K3

Monitoring and Evaluation of OHS Performance

Untuk memastikan peningkatan berkelanjutan pada SMKP, SMK3 dan ISO 45001:2018, Perusahaan secara rutin melakukan evaluasi dan perbaikan terhadap kedua sistem tersebut. Evaluasi ini dilaksanakan melalui berbagai pendekatan, dengan periode waktu dan metodologi yang disesuaikan dengan kebutuhan yang ada, antara lain:

To ensure continuous improvement in the implementation of SMKP, SMK3, and ISO 45001:2018, the Company routinely conducts evaluations and improvements of these management systems. These evaluations are carried out through various approaches, with timeframes and methodologies tailored to prevailing needs, including the following:

Proses Tinjauan Manajemen **Management Review Process**	Proses ini dilaksanakan setiap tahun sekali untuk mengevaluasi kinerja K3 pada tahun sebelumnya dan menetapkan program kerja K3 untuk tahun berikutnya. Tinjauan manajemen dipimpin oleh top manajemen dan dihadiri oleh seluruh pimpinan divisi dan departemen terkait. An annual evaluation of OHS performance from the previous year and the establishment of OHS programs for the upcoming year. This process is led by top management and involves relevant division and department heads.
Proses Internal Audit SMKP dan ISO 45001 **Internal Audit of SMKP and ISO 45001**	Proses ini dilakukan oleh personil auditor K3 yang kompeten dan telah tersertifikasi sebagai *Lead Auditor* dan Internal Auditor. Internal Audit dilakukan setiap 1 tahun sekali. Conducted annually by certified and competent OHS auditors to assess compliance and effectiveness.
Eksternal Audit ISO 45001 dan SMK3 **External Audit of ISO 45001 and SMK3**	Audit ini dilakukan oleh Badan Audit Independen yang kompeten dan telah terakreditasi oleh KAN (Komite Akreditasi Nasional). Eksternal audit dilakukan setiap 1 tahun sekali oleh Lembaga sertifikasi yaitu PT Intertek dengan masa berlaku sertifikat selama 3 tahun. Kegiatan audit yang dilakukan setahun sekali dengan siklus audit sebagai sebagai berikut: Tahun ke-1: Audit Sertifikasi Tahun ke-2: Audit *Surveillance* Pertama Tahun ke-3: Audit *Surveillance* Kedua Tahun ke-4: kembali ke awal siklus; dilakukan Audit Re-sertifikasi Performed annually by an accredited independent audit body, such as PT Intertek. The audit cycle includes: Year 1: Certification Audit Year 2: First Surveillance Audit Year 3: Second Surveillance Audit Year 4: Recertification Audit
Rapat Komite Kesehatan Keselamatan Pertambangan **Mining Health and Safety Committee Meetings**	Rapat ini dipimpin oleh KTT dan dihadiri oleh Pimpinan Divisi, Pimpinan Departemen, Pimpinan Kontraktor dan personil bagian K3. Rapat dilakukan 1 bulan sekali. Led by the KTT and attended by divisional heads, department heads, contractor leaders, and OHS personnel. These meetings are held monthly.
Proses Monitoring Leading Indicator dan Lagging Indicator **Monitoring Leading and Lagging Indicators**	Proses ini juga termasuk memantau tindak lanjut status perbaikan dari *NC (non-conformity)* yang timbul dari hasil pelaksanaan inspeksi K3, observasi perilaku pekerja, *hazard report*, dan penyelidikan insiden. *Monitoring* dilakukan 1 minggu sekali. Involves tracking corrective actions from inspections, worker behavior observations, hazard reports, and incident investigations, with monitoring taking place weekly.
Evaluasi Kecelakaan Kerja/ Insiden **Work Accident/Incident Evaluation**	Apabila terjadi kejadian kecelakaan kerja yang mengakibatkan cedera, hilangnya waktu kerja karyawan, atau kejadian yang signifikan dan berpotensi dapat mengakibatkan kematian atau cedera maka akan diadakan kegiatan evaluasi secara langsung. Evaluasi ini dilakukan sesuai keterjadian. Direct evaluations are conducted for any work accidents resulting in injuries, lost time, or potential fatal incidents. These evaluations are carried out promptly as incidents occur.

Seleksi dan Evaluasi K3 Kontraktor [KPI B5]

Contractor Selection and Evaluation on OHS

MGR secara konsisten memantau komitmen dan penerapan praktik K3 oleh kontraktor sesuai dengan ketentuan yang tercantum dalam Kode Etik Keberlanjutan dan Standar *Contractor Management System* (CMS) MGR. Untuk memastikan komitmen K3 dijalankan dengan baik oleh kontraktor, Divisi Supply Chain Management MGR melakukan seleksi terhadap sistem manajemen K3 kontraktor selama proses pemilihan. Selain itu, divisi pengadaan MGR juga melaksanakan evaluasi kinerja K3 selama kontraktor menjalankan pekerjaannya.

MGR consistently monitors contractors' commitment to and implementation of occupational health and safety (OHS) practices in accordance with the provisions set out in the Sustainability Code of Ethics and MGR's Contractor Management System (CMS) standards. To ensure that OHS commitments are properly implemented by contractors, MGR's Supply Chain Management Division conducts an assessment of contractors' OHS management systems during the selection process. In addition, MGR's procurement function carries out OHS performance evaluations throughout the execution of contractors' work.

Indikator evaluasi kinerja K3 kontraktor mencakup pernyataan kebijakan Kesehatan dan Keselamatan Kerja, sistem manajemen K3 yang terdokumentasi, rencana pengelolaan K3, rencana pengelolaan K3 sub-kontraktor, pemeriksaan kesehatan (MCU), alat pelindung diri (APD), prosedur tanggap darurat, asuransi kesehatan, laporan audit K3, statistik kinerja K3, prosedur investigasi insiden dan daftar dan rekaman komisioning peralatan, perkakas, perangkat yang akan digunakan.

Indicators used in evaluating contractors' OHS performance include OHS policy statements, documented OHS management systems, OHS management plans, subcontractor OHS management plans, medical check-ups (MCU), personal protective equipment (PPE), emergency response procedures, health insurance coverage, OHS audit reports, OHS performance statistics, incident investigation procedures, as well as lists and records of commissioning for equipment, tools, and devices to be used.

Kinerja kontraktor dievaluasi minimal sekali dalam setahun. MGR terus berupaya meningkatkan seleksi kontraktor dengan menerapkan kriteria K3. Pada tahun 2025, sebanyak 100% kontraktor utama yang terlibat dalam aktivitas operasional pertambangan dan pengolahan mineral di lokasi operasional MGR telah dievaluasi kepatuhannya terhadap indikator CMS saat proses seleksi kontraktor. [403-7][414-1][14.17.9][KPI B5.2]

Contractor performance is evaluated at least once a year. MGR continues to strengthen its contractor selection process by applying OHS criteria. In 2025, 100% of main contractors involved in mining operations and mineral processing activities at MGR's operational sites were evaluated for compliance with CMS indicators during the contractor selection process.



Safety Toolbox Meeting at Pani Gold Mine

Empowering Our People

Memberdayakan Pekerja Kami

▲ *Employees celebrated the first mining at Pani Gold Mine*

Memberdayakan Pekerja Kami
Empowering Our People

Pendekatan Manajemen Kami [14.17.1][KPI B1][KPI B3] [KPI B4]

MGR menerapkan sistem manajemen ketenagakerjaan yang terintegrasi. Sistem ini dirancang secara terpadu, konsisten, dan mencakup siklus ketenagakerjaan, sehingga kebijakan, prosedur, dan praktik ketenagakerjaan saling terintegrasi serta selaras dengan strategi bisnis, prinsip tata kelola, dan tujuan keberlanjutan perusahaan. Pendekatan ini dirancang untuk memastikan perlindungan hak-hak tenaga kerja, peningkatan kesejahteraan, serta pengembangan kapasitas karyawan secara berkelanjutan, sejalan dengan strategi keberlanjutan dan penciptaan nilai jangka panjang perusahaan.

Sistem manajemen ketenagakerjaan MGR mencakup Kebijakan Keberagaman, Kesetaraan, dan Inklusi yang bertujuan mendorong budaya kerja yang menghargai perbedaan, menjamin kesempatan yang setara, dan mencegah segala bentuk diskriminasi. Untuk menjaga integritas dan tata kelola yang bertanggung jawab, perusahaan juga menerapkan Kebijakan Anti Penyuapan dan Anti Korupsi yang mengedepankan transparansi dan perilaku etis di seluruh aktivitas operasional. Komitmen terhadap penghormatan hak asasi manusia diwujudkan melalui Kebijakan Perlindungan Anak, Penghapusan Kerja Paksa, serta Kebebasan Berserikat, yang diterapkan secara konsisten di seluruh rantai nilai perusahaan.

Sebagai bagian dari upaya penguatan praktik ketenagakerjaan yang berkelanjutan, MGR menetapkan dan menerapkan berbagai kebijakan yang saling terintegrasi, meliputi Kebijakan Anti Diskriminasi dan Kesetaraan Gender, Kebijakan Anti Penyuapan, Kebijakan Anti Pencucian Uang, serta Kebijakan Lingkungan Kerja yang Aman, Positif, dan Saling Menghormati. Selain itu, melalui penerapan Kebijakan Speaking Up dan Anti Pembalasan, perusahaan menyediakan mekanisme pelaporan yang aman dan dapat diakses, memungkinkan karyawan untuk menyampaikan kekhawatiran, melaporkan pelanggaran, dan menyelesaikan permasalahan di tempat kerja secara terbuka tanpa risiko tindakan balasan. Pendekatan ini mendorong budaya akuntabilitas, meningkatkan kepercayaan serta memperkuat pengelolaan risiko sosial secara proaktif dan berkelanjutan.

Seluruh kebijakan tersebut disusun berdasarkan Prinsip-Prinsip Konvensi Inti Organisasi Buruh Internasional (ILO Core Convention) dan disosialisasikan secara rutin melalui berbagai saluran komunikasi perusahaan, termasuk website resmi dan email internal. Pelaksanaan kebijakan dan program ketenagakerjaan berada di bawah tanggung jawab Departemen Sumber Daya Manusia yang diawasi secara langsung oleh Direktur Sumber Daya Manusia dan Presiden Direktur untuk memastikan efektivitas penerapannya. Melalui pendekatan yang terstruktur, terintegrasi dan berorientasi pada perbaikan berkelanjutan, MGR memastikan seluruh kebijakan ketenagakerjaan tidak hanya memenuhi regulasi nasional dan standar internasional, tetapi juga memberikan dampak

Our Management Approach

MGR implements an integrated employment management system. This system is designed in a comprehensive and consistent manner across the entire employee lifecycle, ensuring that employment policies, procedures, and practices are fully integrated and aligned with the Company's business strategy, governance principles, and sustainability objectives. This approach is intended to ensure the protection of labor rights, enhance employee well-being, and support continuous capacity development, in line with the Company's sustainability strategy and long-term value creation.

MGR's employment management system includes a Diversity, Equity, and Inclusion Policy aimed at fostering a workplace culture that respects differences, ensures equal opportunities, and prevents all forms of discrimination. To uphold integrity and responsible governance, the Company also implements an Anti Bribery and Anty Corruption Policies Policy that promotes transparency and ethical conduct across all operational activities. The Company's commitment to respecting human rights is reflected in its Child Protection Policy, Elimination of Forced Labor Policy, and Freedom of Association Policy, which are consistently implemented throughout the Company's value chain.

As part of strengthening sustainable employment practices, MGR has established and implemented a set of integrated policies, including the Anti-Discrimination and Gender Equality Policy, Anti-Bribery Policy, Anti-Money Laundering Policy, and Safe, Positive, and Respectful Workplace Policy. In addition, through the implementation of the Speaking Up and Anti-Retaliation Policy, the Company provides a secure and accessible reporting mechanism that enables employees to raise concerns, report violations, and address workplace issues openly without risk of retaliation. This approach promotes a culture of accountability, enhances trust, and strengthens the proactive and sustainable management of social risks.

All of these policies are developed in accordance with the principles of the International Labour Organization (ILO) Core Conventions and are regularly communicated through various corporate communication channels, including the official website and internal email communications. The implementation of employment policies and programs is the responsibility of the Human Resources Department, under the direct oversight of the Director of Human Resources and the President Director, to ensure effective implementation. Through a structured, integrated, and continuous improvement-oriented approach, MGR ensures that its employment policies not only comply with national regulations and international standards but also deliver positive impacts for employees and



▲ Pani Gold Mine Employees

2025 Performance

Skill improvement and leadership development
› Delivered 7,360 training hours for skills enhancement
› Invested USD 26,997 in training and development

Diversity, Equity, and Inclusion (DEI)
› Female employees represented 15.4% of the total workforce
› Established a Women Workers Protection Forum
› A total of 40 female heavy equipment operators work at MGR under contractor companies

Employee Engagement
› Conducted an Employee Satisfaction Survey
› Facilitated Employee Engagement Forums
› Provided Long Service Awards

2026 Target

Skill enhancement and leadership development
› Implementation of training needs analysis
› Increase training needs for employees per hour
› Improvement of training aids and facilities
› Strengthen and instructors capabilities
› Develop competency metrics for non-staff
› Training for pre-retirement employees
› Deliver leadership training for managers
› Refreshment training for CoC and Anti-bribery

Diversity, Equity, and Inclusion (DEI)
› Increase the number of female employees
› Increase the number of local employees
› Increase female employee forum activities

Employee Engagement
› Enhance employee satisfaction levels
› Increase employee engagement forum activities
› Develop employee cooperative

positif bagi karyawan serta mendukung keberlanjutan bisnis perusahaan secara keseluruhan. Kebijakan ketenagakerjaan MGR dapat diakses melalui website Merdeka Gold Resources – Documents.

Meningkatkan Keterampilan Karyawan

Pengembangan dan Pelatihan Karyawan

MGR secara konsisten mengimplementasikan program pengembangan kompetensi bagi seluruh tenaga kerja, termasuk karyawan tetap dan karyawan kontrak, dengan menjunjung prinsip kesetaraan kesempatan tanpa memandang gender. Program ini difokuskan pada peningkatan kapabilitas teknis dan nonteknis yang selaras dengan kebutuhan operasional dan strategi bisnis, serta dilengkapi dengan program dukungan peralihan bagi tenaga kerja. Melalui pendekatan ini, MGR berupaya meningkatkan produktivitas, memperkuat budaya keselamatan, dan mendukung kinerja perusahaan yang berkelanjutan dalam jangka panjang.

MGR mengembangkan kompetensi keterampilan karyawan melalui beberapa program pelatihan seperti *technical competencies, leadership & managerial*, pelatihan inti (penyegaran), dan program pra pensiun. Pelatihan tersebut dilakukan dalam bentuk sertifikasi maupun non-sertifikasi, dan baik daring maupun luring. Seluruh program pendidikan dan pelatihan dirancang secara sistematis berdasarkan hasil Analisis Kebutuhan Pelatihan. Selain bab ini, daftar pelatihan selama tahun 2025 dapat dilihat dalam Bab Memastikan "Setiap Orang Selamat, Selalu."

Pada tahun 2025, MGR menginvestasikan dana sebesar US$ 26.997 untuk mendukung program pelatihan dan pengembangan karyawan. Total durasi pelatihan yang diselenggarakan mencapai 7.360 jam, dengan rata-rata 4,95 jam pelatihan per karyawan per tahun. Angka ini mencerminkan dedikasi perusahaan dalam menciptakan lingkungan kerja yang mendukung pembelajaran berkelanjutan dan pengembangan individu.

support the overall sustainability of the Company's business. MGR's employment policies are accessible at : Merdeka Gold Resources – Documents.

Enhancing Employee Skills

Employee Development and Training

MGR consistently implements competency development programs for all employees, including permanent and contract employees, while upholding the principle of equal opportunity regardless of gender. These programs focus on enhancing both technical and non-technical capabilities aligned with operational needs and business strategy, and are complemented by workforce transition support programs. Through this approach, MGR aims to increase productivity, strengthen the safety culture, and support the Company's long-term sustainable performance.

MGR develops employee competencies through various training programs, including technical competencies, leadership and managerial development, core training (refresher), and pre-retirement programs. Training is delivered through both certification and non-certification schemes, using online and in-person learning methods. All education and training programs are systematically designed based on the results of a Training Needs Analysis (TNA). In addition to this section, the list of training programs conducted in 2025 can be found in the chapter "Ensuring Everyone Safe, Always."

In 2025, MGR invested USD 26,997 to support employee training and development programs. The total training duration reached 7,360 hours, with an average of 4.95 training hours per employee per year. These figures reflect the Company's commitment to fostering a work environment that supports continuous learning and individual development.

Rata-Rata Jam Pelatihan Per Karyawan Berdasarkan *Gender* dan Level Tahun 2025 [F.22] [404-1] [404-2][14.17.7][14.21.4] [KPI B3.1][KPI B3.2]

Average Training Hours per Employee by Gender and Level 2025

Gender	Jam pelatihan karyawan Employee training hours	Jumlah karyawan* Number of employees	Rerata jam pelatihan per karyawan Average training hours per employee
Laki-laki | Male	5,713	1,128	5.06
Perempuan | Female	1,647	358	4.60
Total	7,360	1,486	4.83

*Dihitung berdasarkan total partisipasi pada setiap kegiatan pelatihan; cakupan telah mencerminkan seluruh karyawan (100%) sebanyak 448 orang (GRI 2-7).

Calculated based on total participation in each training activity; coverage reflects all employees (100%), totaling 448 individuals (GRI 2-7).

Level	Jam pelatihan karyawan Employee training hours	Jumlah karyawan Number of employees	Rerata jam pelatihan per karyawan Average training hours per employee
Senior Management	2	1	2.00
Manager & Supervisor	2,651	489	5.42
Staff & Non-Staff	4,707	996	4.72
Total	7,360	1,486	4.95

Penilaian Kinerja Karyawan

Program penilaian kinerja karyawan melalui program Merdeka Performance Management Evaluation dilaksanakan dua kali setahun untuk memastikan evaluasi yang objektif, adil dan komprehensif terhadap kontribusi setiap karyawan. Hasil penilaian tersebut menjadi dasar strategis dalam perencanaan pengembangan kompetensi, penyesuaian struktur remunerasi, dan pengambilan keputusan terkait promosi jabatan. Pendekatan ini mencerminkan komitmen MGR terhadap pengelolaan sumber daya manusia yang berbasis pada kinerja dan pengembangan karier yang berkelanjutan.

Employee Performance Evaluation

The Company conducts employee performance assessments through the Merdeka Performance Management Evaluation program twice a year to ensure objective, fair, and comprehensive evaluations of each employee's contributions. The assessment results serve as a strategic basis for competency development planning, remuneration structure adjustments, and promotion decisions. This approach reflects MGR's commitment to performance-based human capital management and sustainable career development.

Karyawan yang Menerima Penilaian Kinerja Berdasarkan Jenis Kelamin dan Level Tahun 2025 [404-3] [F.18][14.21.5]

Employees Receiving Performance Evaluations by Gender and Level 2025

Level	Laki-laki | Male			Perempuan | Female		
	Jumlah karyawan Number of employees [405-1]	Karyawan yang menerima penilaian kinerja Employees who received performance appraisals	%	Jumlah karyawan Number of employees [405-1]	Karyawan yang menerima penilaian kinerja Employees who received performance appraisals	%
General Manager	3	3	100%	0	0	0
Senior Manager	5	5	100%	0	0	0
Manager	12	12	100%	0	0	0
Superintendent	41	31	76%	1	1	100%
Supervisor	118	89	75%	17	14	82%
Staff	166	118	71%	49	39	80%
Non-Staff	34	30	88%	2	2	100%
Total	**379**	**288**	**76%**	**69**	**56**	**81%**

Kepemimpinan [404-2][14.8.3][14.9.6][14.17.8]

Pada tahun 2025, MGR melaksanakan program pelatihan kepemimpinan yang diadakan di kantor pusat dan site. Program ini melibatkan 25 peserta, yang merupakan talenta terbaik dari seluruh site, dengan total durasi pelatihan mencapai 24 jam. Peserta terdiri dari karyawan tetap maupun kontrak di semua tingkatan organisasi, mencerminkan komitmen MGR untuk membangun kapasitas kepemimpinan yang inklusif dan berkelanjutan. Selain itu program ini juga memberikan kesempatan bagi peserta untuk mengembangkan karier atau bertransisi ke peran baru di dalam perusahaan, sebagai bagian dari upaya memperkuat talenta yang adil dan transparan.

Setiap site MGR dipimpin oleh seorang General Manager yang didukung oleh Senior Manager serta beberapa Manajer. MGR mendefinisikan posisi manajerial dari level Manajer hingga General Manager sebagai bagian dari manajemen senior.

MGR mengidentifikasi tenaga kerja lokal dalam manajemen senior sebagai individu yang memiliki Kartu Tanda Penduduk (KTP) dari wilayah operasional site. Meskipun belum ada tenaga kerja lokal dalam manajemen senior hingga akhir 2025, MGR berkomitmen untuk memperkuat ketahanan organisasi dan keberlanjutan jangka panjang dengan mendorong pengembangan kepemimpinan lokal, memperluas kesempatan karier yang setara, serta menumbuhkan keunggulan kepemimpinan di seluruh tingkatan organisasi. [202-2] [14.21.2]

Leadership Development

In 2025, MGR implemented a leadership development program conducted at the Head Office and sites. The program involved 25 participants, representing top talent from sites, with a total training duration of 24 hours. Participants included both permanent and contract employees at all organizational levels, reflecting MGR's commitment to building inclusive and sustainable leadership capacity. The program also provided participants with opportunities for career development and transition into new roles within the Company, as part of efforts to strengthen fair and transparent talent management.

Each MGR site is led by a General Manager, supported by a Senior Manager and several Managers. MGR defines managerial positions from the Manager level up to General Manager as part of senior management.

MGR identifies local employees within senior management as individuals holding a national identification card (KTP) issued in the site's operational area. Although there was no local emloyees within senior management until the end of 2025, MGR is committeed to strengthening organizational resilience and long-term sustainability by promoting local leadership development, expanding equal career opportunities, and fostering leadership excellence across all organizational levels.

LEAD Program 2025: Memperkuat Kepemimpinan Adaptif dan Kolaboratif
LEAD Program 2025: Strengthening Adaptive and Collaborative Leadership



▲ LEAD training at Head Office Jakarta

Pada 3-5 Desember 2025, dua orang karyawan perwakilan MGR berpartisipasi dalam program *Leadership Education and Development* (LEAD) tahun kedua yang diselenggarakan oleh induk perusahaan di kantor pusat Jakarta, sebagai upaya untuk memperkuat kompetensi kepemimpinan karyawan potensial. Program ini diikuti oleh 25 karyawan Merdeka group pada level Assistant Manager dan Manager yang berasal dari berbagai fungsi dan lokasi kerja, termasuk Head Office dan site operasional. Dibandingkan dengan pelaksanaan sebelumnya, program LEAD tahun ini dirancang dengan pendekatan yang lebih terfokus pada penerapan praktis, dengan menyesuaikan materi pembelajaran terhadap tantangan bisnis dan operasional yang dihadapi perusahaan saat ini. Pelaksanaan program dikoordinasikan oleh fungsi HR Learning & Organization Development, dengan dukungan fasilitator eksternal yang berpengalaman di bidang pengembangan kepemimpinan.

Program LEAD 2025 dilaksanakan melalui rangkaian sesi pembelajaran terstruktur yang mengangkat tema *"Own Your Leadership"*, mencakup penguatan keterampilan kepemimpinan, komunikasi dan relasi interpersonal, pengambilan keputusan, serta pengembangan pola pikir perbaikan berkelanjutan dan inovasi. Metode pembelajaran mengombinasikan sesi kelas interaktif, diskusi kelompok, studi kasus, simulasi, serta penyusunan Rencana Pengembangan Individu sebagai acuan pengembangan peserta setelah program berakhir. Melalui inisiatif ini, MGR mendorong terciptanya kepemimpinan yang kolaboratif, adaptif, dan selaras dengan nilai keberlanjutan perusahaan, sekaligus memperkuat sinergi lintas fungsi dan kesiapan organisasi dalam menghadapi tantangan jangka panjang.

On December 3–5, 2025, two MGR employee representatives participated in the second-year Leadership Education and Development (LEAD) program held by parent company at the head office in Jakarta, as part of efforts to strengthen the leadership competencies of high-potential employees. The program was attended by 25 Merdeka Group employees at the Assistant Manager and Manager levels from various functions and work locations, including the Head Office and operational sites. Compared to previous implementations, the 2025 LEAD program was designed with a stronger focus on practical application, aligning learning materials with the Company's current business and operational challenges. The program was coordinated by the HR Learning & Organization Development function, with support from experienced external facilitators specializing in leadership development.

The LEAD 2025 program was delivered through a series of structured learning sessions under the theme "Own Your Leadership," covering leadership skills enhancement, communication and interpersonal relations, decision-making, and the development of a continuous improvement and innovation mindset. Learning methods combined interactive classroom sessions, group discussions, case studies, simulations, and the preparation of an Individual Development Plan (IDP) to guide participants' development following the program. Through this initiative, MGR promotes collaborative and adaptive leadership aligned with the Company's sustainability values, while strengthening cross-functional synergy and organizational readiness to address long-term challenges.

Keberagaman, Kesetaraan, dan Inklusivitas Di Tempat Kerja (DEI) [F.18]

MGR berkomitmen untuk menciptakan lingkungan kerja yang inklusif dan setara, di mana setiap individu dihargai, diperlakukan dengan adil, serta memiliki kesempatan yang sama untuk mengembangkan karier. Komitmen ini diwujudkan melalui Kebijakan Keberagaman, Kesetaraan, dan Inklusi (DEI), sebagai panduan utama dalam menciptakan budaya kerja yang menghormati perbedaan, mendorong partisipasi yang setara, dan memperkuat prinsip non-diskriminasi di seluruh tingkatan organisasi.

Sebagai bagian dari pelaksaksanaan kebijakan tersebut, proses rekrutmen karyawan di MGR dilaksanakan dengan menjunjung tinggi prinsip kesetaraan dan non-diskriminasi. Setiap kandidat diberikan kesempatan yang sama untuk bergabung, tanpa memandang latar belakang, gender, ras, dan agama. Kompetensi dan kesesuaian dengan nilai-nilai perusahaan menjadi kriteria utama dalam setiap proses seleksi.

MGR juga memastikan bahwa seluruh karyawan memiliki kesempatan setara untuk berkembang. Penempatan dalam program pengembangan karier dan promosi dilakukan secara objektif berdasarkan prestasi, potensi, dan kebutuhan bisnis. Hal ini menciptakan lingkungan kerja yang adil dan mendukung setiap individu untuk mencapai potensi maksimal mereka.

Dalam pengelolaan tim, kebijakan ini mendorong keterlibatan karyawan dengan memprioritaskan prinsip inklusi. Setiap karyawan diberikan kebebasan untuk menyampaikan ide, gagasan, atau usulan tanpa hambatan. Selain itu, tim kerja didorong untuk menghargai keberagaman sebagai nilai utama yang memperkaya kolaborasi dan inovasi di tempat kerja.

Kebijakan ini bersifat non-diskriminatif, memastikan bahwa setiap individu mendapatkan kesempatan yang sama tanpa diskriminasi dalam bentuk apa pun. Dengan demikian, kebijakan ini menjadi landasan utama dalam menciptakan lingkungan kerja yang inklusif, adil, dan menghargai kontribusi setiap individu.

Untuk meningkatkan kesadaran tentang prinsip-prinsip Keberagaman, Kesetaraan, dan Inklusi, MGR secara efektif mengkomunikasikan kebijakan Keberagaman, Kesetaraan, dan Inklusi kepada seluruh karyawan melalui email internal dan pelatihan Kode Etik. Upaya ini bertujuan untuk memastikan karyawan memahami dan menghayati nilai-nilai keberagaman, kesetaraan, dan inklusi dalam pekerjaan sehari-hari mereka.

Presiden Direktur dan Direktur Sumber Daya Manusia bertanggung jawab untuk memastikan dan memantau kinerja keberagaman, kesetaraan, dan inklusivitas, serta melaporkan kinerjanya kepada Direksi secara berkala. Kebijakan Keberagaman, Kesetaraan, dan Inklusi dapat diakses di Merdeka Gold Resources - Documents.

Diversity, Equity, and Inclusion in the Workplace (DEI)

MGR is committed to creating an inclusive and equitable workplace where every individual is respected, treated fairly, and provided with equal opportunities for career development. This commitment is implemented through the Diversity, Equity, and Inclusion (DEI) Policy, which serves as the primary guideline for fostering a work culture that respects differences, promotes equal participation, and strengthens non-discrimination principles at all organizational levels.

As part of the implementation of this policy, MGR ensures that its recruitment processes uphold the principles of equality and non-discrimination. All candidates are provided with equal opportunities to join the Company, regardless of background, gender, race, or religion. Competence and alignment with the Company's values serve as the primary criteria in all selection processes.

MGR also ensures that all employees have equal access to development opportunities. Participation in career development programs and promotion decisions is determined objectively based on performance, potential, and business needs. This approach creates a fair working environment that supports individuals in reaching their full potential.

In team management, the policy promotes employee engagement by prioritizing inclusivity. Employees are encouraged to freely express ideas, suggestions, and input without barriers. Teams are also encouraged to value diversity as a core principle that enhances collaboration and innovation in the workplace.

The policy is non-discriminatory and ensures that every individual is granted equal opportunities without discrimination in any form. As such, it serves as a fundamental framework for establishing an inclusive, fair, and respectful working environment that values individual contributions.

To enhance awareness of Diversity, Equity, and Inclusion principles, MGR effectively communicates the DEI Policy to all employees through internal email communications and Code of Conduct training. These efforts aim to ensure that employees understand and internalize DEI values in their daily work practices.

The President Director and the Director of Human Resources are responsible for ensuring and monitoring DEI performance and reporting it periodically to the Board of Directors. The Diversity, Equity, and Inclusion Policy is accessible at Merdeka Gold Resources: Documents.

Mengembangkan Keterampilan Tenaga Kerja Lokal
Strengthens Local Workforce Skills

Sebagai bagian dari strategi pengembangan sumber daya manusia lokal dan kesiapan operasional jangka panjang, Tambang Emas Pani mengimplementasikan *Talent Development Program* (TDP) yang dikelola oleh Departemen Sumber Daya Manusia sejak akhir 2023. Program ini difokuskan pada peningkatan keterampilan teknis, pembentukan sikap kerja profesional, perluasan wawasan karier, serta peningkatan penyerapan tenaga kerja lokal di Kabupaten Pohuwato, Provinsi Gorontalo. TDP menyasar masyarakat lingkar tambang dan tenaga kerja lokal pada level operator, *trainee*, hingga pendidik vokasi, sebagai bagian dari upaya membangun rantai talenta lokal yang berkelanjutan dan selaras dengan kebutuhan industri pertambangan.

Pada tahun 2025, TDP dikembangkan melalui beberapa gelombang dengan desain program yang semakin adaptif dan berbasis kebutuhan. TDP IV berfokus pada peningkatan kompetensi operator lokal melalui program *upskilling* dari *small truck* menjadi *articulated dump truck* (ADT) operator, dengan metode pembelajaran terintegrasi antara kelas dan praktik lapangan selama 80–100 jam. TDP V – PERUBAHAN memperluas cakupan program ke sektor pendidikan melalui pendampingan guru SMK di Kabupaten Pohuwato, guna memperkuat keterkaitan antara kurikulum vokasi dan kebutuhan industri. Selanjutnya, TDP VII melibatkan 46 peserta, dengan 93% berasal dari Kabupaten Pohuwato, yang mengikuti pelatihan intensif selama dua bulan di PT Bumi Suksesindo (BSI) di Banyuwangi sebagai bagian dari persiapan tenaga kerja menjelang fase produksi. Program-program tersebut dikelola langsung oleh fungsi HR PGP dengan dukungan instruktur internal, mitra industri, dan pemangku kepentingan pendidikan.

Pengembangan program berlanjut pada TDP VIII – *Green Operator Dump Truck*, yang dilaksanakan selama dua bulan dengan total durasi sekitar 200 jam pelatihan, mengombinasikan pembelajaran kelas, praktik lapangan, serta pembinaan mental dan fisik. Program ini melibatkan delapan peserta, termasuk partisipasi perempuan, sebagai wujud komitmen terhadap inklusivitas dan kesetaraan kesempatan kerja. Secara keseluruhan, TDP memberikan nilai tambah melalui peningkatan kesiapan teknis tenaga kerja lokal, penguatan budaya keselamatan dan disiplin kerja, serta pembentukan kepemimpinan operasional di tingkat lapangan. Dalam jangka panjang, program ini mendukung kinerja operasional perusahaan, memperkuat kolaborasi lintas fungsi dan pemangku kepentingan, serta berkontribusi pada pembangunan ekonomi lokal yang berkelanjutan di wilayah sekitar tambang.

As part of its local human capital development strategy and long-term operational readiness, the Pani Gold Mine has implemented a Talent Development Program (TDP), managed by the Human Resources Department since late 2023. The program focuses on enhancing technical skills, fostering professional work attitudes, broadening career perspectives, and increasing local workforce absorption in Pohuwato Regency, Gorontalo Province. TDP targets communities surrounding the mining area and local workers at the operator, trainee, and vocational educator levels, as part of efforts to build a sustainable local talent pipeline aligned with the needs of the mining industry.

In 2025, the TDP was expanded through several phases with an increasingly adaptive and needs-based program design. TDP IV focused on strengthening the competencies of local operators through an upskilling program from small truck to articulated dump truck (ADT) operator, combining classroom instruction and field practice over 80–100 training hours. TDP V – PERUBAHAN broadened the program's scope to the education sector by mentoring vocational high school teachers in Pohuwato Regency to strengthen alignment between vocational curricula and industry requirements. Subsequently, TDP VII involved 46 participants, 93% of whom were from Pohuwato Regency, who undertook intensive two-month training at PT Bumi Suksesindo (BSI) in Banyuwangi as part of workforce preparation for the production phase. These programs were directly managed by the PGP HR function with support from internal instructors, industry partners, and educational stakeholders.

Program development continued with TDP VIII – Green Operator Dump Truck, conducted over two months with a total of approximately 200 training hours, integrating classroom learning, field practice, and mental and physical development. The program involved eight participants, including female participants, reflecting the Company's commitment to inclusivity and equal employment opportunities. Overall, the TDP generates added value through enhanced technical readiness of the local workforce, strengthened safety culture and work discipline, and the development of operational leadership at the field level. In the long term, the program supports the Company's operational performance, reinforces cross-functional and stakeholder collaboration, and contributes to sustainable local economic development in communities surrounding the mining area.

Forum Perlindungan Pekerja Perempuan
Female Employee Protection Forum

MGR menyelenggarakan Forum Perlindungan Karyawan Perempuan sebagai wadah untuk memperkuat perlindungan, partisipasi, dan kesejahteraan pekerja perempuan di seluruh lingkungan kerja. Forum ini menyediakan ruang dialog yang aman dan inklusif bagi karyawan perempuan untuk menyampaikan aspirasi, masukan, serta isu terkait kondisi kerja, sekaligus mendorong terciptanya lingkungan kerja yang saling menghormati dan bebas dari diskriminasi, pelecehan, maupun kekerasan berbasis gender.

MGR organizes the Women Employees Protection Forum as a platform to strengthen the protection, participation, and well-being of female employees across the workplace. The forum provides a safe and inclusive space for female employees to express aspirations, provide input, and raise issues related to working conditions, while promoting a respectful work environment free from discrimination, harassment, and gender-based violence.



▲ *Kartini Day Celebration at Pani Gold Mine*

Melalui forum ini, MGR secara berkelanjutan melakukan sosialisasi dan peningkatan kesadaran terkait kesetaraan gender, kesehatan dan keselamatan kerja bagi perempuan, serta keseimbangan kehidupan kerja dan keluarga, sejalan dengan penerapan Kebijakan Anti Diskriminasi dan Kesetaraan Gender. Forum ini juga mendukung akses terhadap mekanisme pelaporan yang aman, rahasia, dan bebas dari pembalasan, serta memastikan masukan karyawan perempuan terintegrasi dalam pengelolaan sumber daya manusia. Inisiatif ini memperkuat budaya kerja yang aman dan inklusif, meningkatkan keterlibatan karyawan perempuan, dan mendukung keberlanjutan kinerja perusahaan dalam jangka panjang.

Through this forum, MGR continuously conducts awareness and socialization initiatives related to gender equality, occupational health and safety for women, and work-life balance, in alignment with the implementation of the Anti-Discrimination and Gender Equality Policy. The forum also supports access to secure, confidential, and non-retaliatory reporting mechanisms and ensures that input from female employees is integrated into human capital management practices. This initiative strengthens an inclusive and safe workplace culture, enhances female employee engagement, and supports the Company's long-term sustainable performance.


▲ *Female employee internal forum*

Sepanjang tahun 2025, Forum Perlindungan Karyawan Perempuan berhasil menyelenggarakan beberapa aktivitas seperti workshop bertema "Kartini Masa Kini: Membangun Karier dan Keseimbangan Hidup di Sektor Tambang", Kelas Tata Rias, kegiatan olahraga Zumba bagi pekerja Wanita, dan meeting internal forum untuk membahas mengenai kegiatan dan issue yang dihadapi Pekerja Perempuan.

Throughout 2025, the Women Employees Protection Forum conducted several activities, including a workshop titled "Kartini of Today: Building a Career and Life Balance in the Mining Sector," a Make-Up Class, Zumba exercise sessions for female employees, and internal forum meetings to discuss program activities and issues faced by female workers.


▲ *Female employee internal forum*

Keberagaman Karyawan

Hingga akhir tahun 2025, total karyawan di MGR berjumlah 448 orang. Dari jumlah karyawan tersebut, 69 orang atau 15,4 % adalah perempuan, bertambah 36 orang perempuan atau meningkat 110% dibanding tahun 2024. Selain itu, hingga akhir tahun 2025 total persentase karyawan kontraktor dibanding dengan total karyawan perusahaan adalah sebesar 83%, sama dengan persentase tahun 2024 sebesar 83%.

Karyawan Kontraktor adalah mereka yang melakukan pekerjaan untuk MGR tetapi tidak memiliki hubungan kerja langsung dengan MGR dan yang pekerjaannya dikendalikan oleh MGR. MGR bekerja sama dengan kontraktor untuk melakukan beberapa pekerjaan seperti bidang pengupasan, pemindahan dan penimbunan tanah/batuan penutup, penggalian, pemuatan dan pemindahan lapisan, penyediaan alat berat, pengangkutan ore menggunakan dump truck, revegetasi, penanaman, perawatan tanaman serta beberapa bidang pekerjaan lainnya.

Demografi karyawan selama tiga tahun terakhir dengan metode *headcount* dapat dilihat sebagai berikut: [2-7][2-8][C.3]

Employee Diversity

As of the end of 2025, MGR employed a total of 448 employees, of whom 69 (15.4%) were women, an increase of 36 women or 110% compared with 2024; the proportion of contractor employees remained unchanged at 83% in both 2025 and 2024.

Contractor employees are individuals who perform work for MGR but do not have a direct employment relationship with the Company and whose work is controlled by MGR. MGR collaborates with contractors to carry out various activities, including stripping, removal and stockpiling of overburden/cover soil and rock, excavation, loading and haulage of material layers, provision of heavy equipment, ore transportation using dump trucks, revegetation, planting, plant maintenance, and other related operational activities.

Employee demographics over the past three years, measured by headcount, can be seen in the following:

Tabel Total Karyawan dan Karyawan Kontraktor
Total Company's Employees and Contractor's Employees

	2023	%	2024	%	2025	%
Total Karyawan Total Number of Company Employees	193	24%	251	17%	448	17%
Total Kontraktor Total Number of Contractor Employees	617	76%	1,196	83%	2,188	83%
Total	**810**	**100%**	**1,447**	**100%**	**2,636**	**100%**

Tabel Karyawan Berdasarkan Jenis Kelamin dan Status Kepegawaian
Total Employees Based on Gender and Employment Status

Jenis Kelamin Gender	2023			2024			2025		
	Karyawan tetap* Permanent Employees	Karyawan kontrak Contract Employees**	Total	Karyawan tetap* Permanent Employees	Karyawan kontrak Contract Employees**	Total	Karyawan tetap* Permanent Employees	Karyawan kontrak Contract Employees**	Total
Laki-laki Male	25	152	177	141	77	218	229	150	379
Perempuan Female	5	11	16	25	8	33	39	30	69
Total	**30**	**163**	**193**	**166**	**85**	**251**	**268**	**180**	**448**

Tabel Karyawan Berdasarkan Lokasi Kerja dan Status Kepegawaian
Total Employees Based on Work Location and Employment Status

Lokasi kerja Work location	2023			2024			2025		
	Karyawan tetap* Permanent Employees	Karyawan kontrak Contract Employees**	Total	Karyawan tetap* Permanent Employees	Karyawan kontrak Contract Employees**	Total	Karyawan tetap* Permanent Employees	Karyawan kontrak Contract Employees**	Total
Jakarta	2	1	3	1	1	2	5	4	9
Pohuwato	28	162	190	165	84	249	263	176	439
Total	**30**	**163**	**193**	**166**	**85**	**251**	**268**	**180**	**448**

*Permanent Employees: Employees with indefinite time employment agreement (Perjanjian Kerja Waktu Tidak Tertentu/PKWTT)
**Contract Employees: Employees with fixed-term employment agreement (Perjanjian Kerja Waktu Tertentu/PKWT)

Tabel Karyawan Berdasarkan Jenis Kelamin dan Level Jabatan [14.21.5][KPI B1.1]
Total Employees Based on Gender and Level

Level	2023			2024			2025		
	Laki-laki Male	Perempuan Female	Total	Laki-laki Male	Perempuan Female	Total	Laki-laki Male	Perempuan Female	Total
Senior Management	5	0	5	4	0	4	8	0	8
Manager	4	0	4	11	0	11	12	0	12
Superintendent	6	0	6	20	1	21	41	1	42
Supervisor	13	4	17	56	9	65	118	17	135
Staff	13	5	18	85	16	101	166	49	215
Non-staff	136	7	143	42	7	49	34	2	36
Total	**177**	**16**	**193**	**218**	**33**	**251**	**379**	**69**	**448**

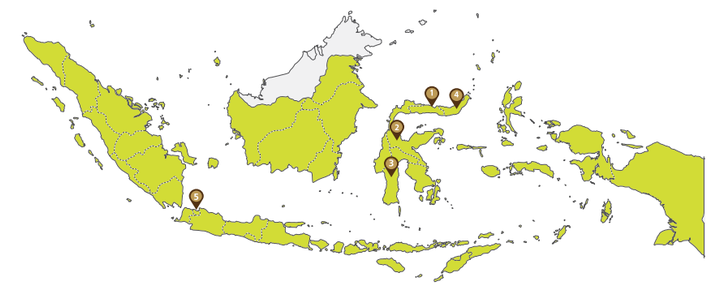
Tabel Karyawan Berdasarkan Usia dan Level Jabatan
Total Employees Based on Age and Level

Level	2023						2024						2025					
	Usia | Age						Usia | Age						Usia | Age					
	18-25	26-35	36-45	45-55	>55	Total	18-25	26-35	36-45	45-55	>55	Total	18-25	26-35	36-45	45-55	>55	Total
Senior Management	0	0	0	2	3	5	0	0	0	2	2	4	0	0	1	5	2	8
Manager	0	0	1	1	2	4	0	0	0	5	2	11	0	0	5	6	1	12
Superintendent	0	0	3	3	0	6	0	0	11	8	2	21	0	5	18	17	2	42
Supervisor	0	5	6	6	0	17	0	18	28	16	3	65	1	46	46	39	3	135
Staff	3	6	5	4	0	18	9	42	29	20	1	101	30	98	49	38	0	215
Non-Staff	20	65	39	19	0	143	7	33	5	4	0	49	4	22	5	5	0	36
Total	**23**	**76**	**54**	**35**	**5**	**193**	**16**	**93**	**77**	**55**	**10**	**251**	**35**	**171**	**124**	**110**	**8**	**448**



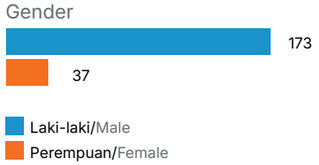
Rekrutmen Karyawan Berdasarkan Wilayah, Jenis Kelamin, dan Kelompok Usia [401-1][14.17.3]
Employee Recruitment Based on Region, Gender, and Age Group

Wilayah
Region

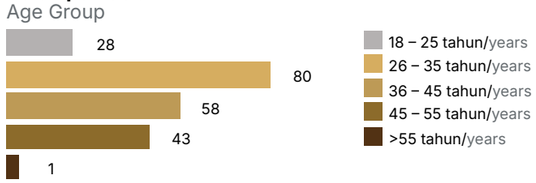


1	Gorontalo	48
2	Sulawesi Tengah Central Sulawesi	6
3	Sulawesi Selatan South Sulawesi	12
4	Sulawesi Utara North Sulawesi	20
5	Jakarta	15
6	Lain-lain Others	109
	Total	**210**

Jenis Kelamin
Gender

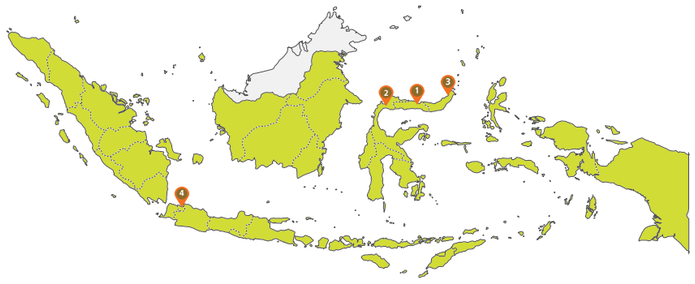


Kelompok Usia
Age Group



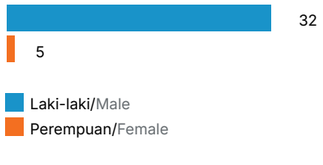
Turnover Karyawan Berdasarkan Wilayah, Jenis Kelamin, dan Kelompok Usia [KPI B1.2]
Employee Turnover Based on Region, Gender, and Age Group

Wilayah
Region

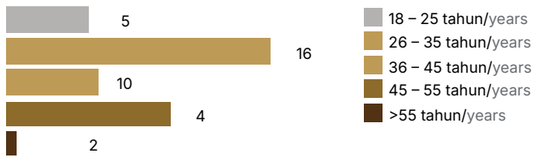


1	Gorontalo	10
2	Sulawesi Tengah Central Sulawesi	4
3	Sulawesi Utara North Sulawesi	1
4	Jakarta	2
5	Lain-lain Others	20
	Total	**37**

Jenis Kelamin
Gender



Kelompok Usia
Age Group



Pada tahun 2025, karyawan meninggalkan perusahaan karena berbagai alasan, dengan alasan paling umum adalah alasan pengakhiran hubungan kerja sebanyak 15 orang, diikuti oleh keluarga sebanyak 13 karyawan, dan peluang bekerja di tempat lain sebesar 7 orang. Hanya 2 orang yang berhenti bekerja karena meninggal dunia. Secara keseluruhan, 37 karyawan keluar dari perusahaan pada tahun 2025.

In 2025, employees left the Company for various reasons, most commonly termination of employment (15 employees), followed by family reasons (13 employees) and opportunities elsewhere (7 employees); 2 employees left due to death, bringing the total number of employee departures to 37 in 2025.

Anti Diskriminasi dan Kesetaraan *Gender* [14.21.1]

Kebijakan Anti Diskriminasi dan Kesetaraan Gender di MGR mencerminkan komitmen perusahaan terhadap proses perekrutan, penempatan, promosi, kompensasi, dan retensi karyawan yang didasarkan pada kualifikasi, termasuk pengalaman, prestasi, dan kriteria lainnya, tanpa adanya diskriminasi berdasarkan gender dan identitas.

Meskipun belum memiliki perwakilan perempuan di tingkat direksi, saat ini terdapat seorang perempuan yang duduk di komite Nominasi dan Remunerasi yaitu Lilis Halim sebagai bagian dari badan tata kelola tinggi MGR. Untuk meningkatkan kesadaran karyawan, MGR melakukan sosialisasi Kebijakan Anti Diskriminasi dan Kesetaraan Gender melalui email secara berkala kepada semua karyawan dan pelatihan Kode Etik. Sepanjang Tahun 2025, tidak terdapat laporan pengaduan terkait dengan tindakan diskriminasi yang terjadi di MGR. [406-1][14.21.7]

Anti-Discrimination and Gender Equality

MGR's Anti-Discrimination and Gender Equality Policy reflects the Company's commitment to recruitment, placement, promotion, compensation, and employee retention processes based on qualifications, including experience, performance, and other relevant criteria, without discrimination based on gender or identity.

Although there is currently no female representation at the Board of Directors level, one woman, Lilis Halim, serves on the Nomination and Remuneration Committee as part of MGR's governance structure. To enhance employee awareness, MGR regularly communicates the Anti-Discrimination and Gender Equality Policy to all employees via email and through Code of Conduct training. Throughout 2025, there were no reported complaints related to discrimination within MGR.

Kebijakan Anti Pekerja Anak [KPI B4.1][KPI B4.2]

Kebijakan Anti Pekerja Anak di MGR menegaskan komitmen perusahaan untuk mencegah pekerja anak di seluruh entitas anaknya. MGR secara tegas mematuhi Undang-Undang Ketenagakerjaan No. 13 Tahun 2003 Pasal 68 terkait usia minimum calon karyawan dan penghapusan pekerja anak, yang menjadi dasar dalam proses rekrutmen karyawan.

Departemen Sumber Daya Manusia MGR dan entitas anaknya melaksanakan prosedur verifikasi dokumen persyaratan calon pekerja, termasuk Surat Keterangan Catatan Kepolisian (SKCK) dan identitas pekerja berdasarkan hasil MCU, untuk memastikan bahwa usia pekerja sesuai ketentuan. Berdasarkan prosedur tersebut, mekanisme pengaduan dan proses pemantauan, tidak ditemukan adanya karyawan yang berusia di bawah 18 tahun di MGR, entitas anak dan kontraktor. [F.19] [408-1][14.17.9] [14.18.1][14.18.2]

Anti Child Labor Policy

MGR is committed to eradicating child labor across its subsidiaries through its Anti Child Labor Policy, which complies with Employment Law No. 13 of 2003, Article 68. This law sets the minimum age for employment and prohibits child labor.

To uphold these standards, MGR's Human Resources Department and its business units implement strict document verification procedures, including Police Clearance Certificates and employee identity verification based on medical check-up (MCU) records, to ensure all employees meet the age requirements. Based on the established procedures, including the grievance mechanism and monitoring process, no employees under the age of 18 have been found at MGR, its subsidiaries, or its contractors.

Cuti Melahirkan

Pada tahun 2025, sebanyak tiga karyawan perempuan telah memanfaatkan hak cuti melahirkan dan sebanyak lima karyawan laki-laki mengambil cuti ayah. Dari jumlah tersebut, seluruh karyawan perempuan dan laki-laki (100%) kembali bekerja pada posisi semula setelah masa cuti berakhir dan sampai periode pelaporan. MGR terus berkomitmen untuk meningkatkan fasilitas dan dukungan yang mendorong keseimbangan antara pekerjaan dan kehidupan keluarga bagi seluruh karyawan. [401-3][14.17.5][14.21.3]

Maternity and Paternity Leave

In 2025, three female employees exercised their maternity leave rights, and five male employees took paternity leave. Of these, all female and male employees (100%) returned to their previous positions upon completion of their leave period and until reporting period. MGR remains committed to enhancing facilities and support systems that promote work-life balance for all employees.

Kompensasi dan Benefit

MGR berkomitmen untuk memberikan kompensasi yang menjadi hak setiap karyawan secara tepat waktu, sesuai dengan kinerja mereka dan peraturan pemerintah yang berlaku. Selain menerima gaji pokok, karyawan tetap dan karyawan kontrak juga mendapatkan berbagai benefit lainnya, termasuk Tunjangan Hari Raya (THR), BPJS Kesehatan, BPJS Ketenagakerjaan, cuti melahirkan, cuti tahunan, cuti dengan upah, tunjangan transportasi, bantuan pendidikan, santunan kematian, bantuan melahirkan, bantuan kacamata, cuti haid, tunjangan shift malam, uang saku *field break*, alat pelindung diri, serta bonus berdasarkan kinerja. Karyawan tetap juga memperoleh benefit berupa penghargaan masa kerja dan fasilitas telekomunikasi serta alat komunikasi sesuai dengan Perjanjian Kerja Bersama dan Peraturan Perusahaan. Untuk karyawan kontrak, MGR memberikan Uang Kompensasi sesuai dengan Peraturan Pemerintah No. 35 tahun 2021. [401-2][14.17.4]

Kompensasi dan benefit yang diberikan oleh MGR ditinjau secara tahunan berdasarkan evaluasi kinerja karyawan, kinerja perusahaan, serta survei kompensasi karyawan untuk memastikan bahwa paket remunerasi tetap kompetitif. Pemberian kompensasi di MGR juga mengacu pada standar upah minimum yang berlaku di wilayah kantor pusat Jakarta dan site untuk memastikan tingkat konsistensi dan daya saing yang tinggi di seluruh grup.

Penyelarasan skema kompensasi dan benefit di seluruh grup MGR menunjukkan tingkat standarisasi yang sangat baik. MGR telah menempatkan diri sebagai perusahaan yang mampu bersaing dengan perusahaan lain di industri sejenis. Karyawan dinilai dan dikompensasi berdasarkan posisi (*pay for position*) serta pencapaian kinerja (*pay for performance*). Selain itu, perusahaan secara berkesinambungan melakukan tinjauan dan pembaruan kebijakan terkait kompensasi dan benefit agar selalu relevan dengan perkembangan pasar.

Sebagai bagian dari upaya untuk terus meningkatkan kualitas penilaian kinerja, pada tahun 2025 MGR telah menerapkan sistem otomatisasi penilaian kinerja dan *Key Performance Indicator* (KPI) yang lebih terintegrasi, mulai dari level korporat hingga individu di seluruh grup MGR. Inisiatif ini bertujuan untuk meningkatkan efektivitas dan efisiensi dalam sistem penilaian kinerja, yang pada gilirannya akan mendukung pencapaian target perusahaan secara keseluruhan.

MGR berupaya memastikan struktur kompensasi dan tunjangan yang netral gender, sejalan dengan komitmennya terhadap kesetaraan dan keadilan. Pada tahun 2025, MGR melakukan analisis mendalam yang membandingkan kompensasi karyawan berdasarkan berbagai faktor, termasuk gender. Hasilnya menunjukkan bahwa perbedaan dalam kompensasi lebih disebabkan oleh faktor perbedaan tugas dan tanggungjawab bukan karena bias gender. Pendekatan ini menegaskan komitmen MGR dalam menerapkan praktik yang adil di seluruh lingkungan kerjanya.

Compensation and Benefits

MGR is committed to providing employee compensation in a timely manner, in accordance with individual performance and applicable government regulations. In addition to base salary, permanent and contract employees receive various benefits, including Religious Holiday Allowance (THR), national health and employment social security coverage (BPJS Kesehatan and BPJS Ketenagakerjaan), maternity leave, annual leave, paid leave, transportation allowance, education assistance, bereavement assistance, childbirth assistance, eyewear allowance, menstrual leave, night shift allowance, field break allowance, personal protective equipment, and performance-based bonuses. Permanent employees also receive long service awards and telecommunications facilities in accordance with the Collective Labor Agreement and Company Regulations. Contract employees receive compensation payments in accordance with Government Regulation No. 35 of 2021.

Compensation and benefits provided by MGR are reviewed annually based on employee performance evaluations, Company performance, and employee compensation surveys to ensure that remuneration packages remain competitive. Compensation practices also refer to applicable minimum wage standards in the Jakarta Head Office and subsidiary locations to maintain consistency and competitiveness across the Group.

The alignment of compensation and benefit schemes across the MGR Group reflects a high level of standardization. MGR positions itself competitively within the industry. Employees are assessed and compensated based on pay for position and pay for performance principles. The Company continuously reviews and updates its compensation and benefits policies to ensure alignment with market developments.

As part of efforts to enhance performance evaluation quality, in 2025 MGR implemented a more integrated and automated performance appraisal and Key Performance Indicator (KPI) system, covering corporate to individual levels across the Group. This initiative aims to improve the effectiveness and efficiency of the performance management system and support the achievement of overall corporate targets.

MGR strives to maintain a gender-neutral compensation and benefits structure, in line with its commitment to equality and fairness. In 2025, MGR conducted a comprehensive analysis comparing employee compensation across various factors, including gender. The results indicated that compensation differences were primarily attributable to variations in roles and responsibilities rather than gender bias. This approach reaffirms MGR's commitment to fair employment practices across its operations.

Perbandingan Kompensasi Karyawan *Entry-Level* dengan Upah Minimum [F.20] [202-1] [405-2][14.17.2][14.21.6]
Comparison of Entry-Level Employee Wages with Minimum Wages

Provinsi/ kabupaten/ Kota Province/ Regency/ City	Upah minimum provinsi/ kabupaten/ kota tahun 2025 Minimum wage of Province/ Regency/ City in 2025 (IDR)	Gaji pokok karyawan terendah perusahaan Basic salary of the company's lowest employee		Rasio terhadap upah minimum Ratio to minimum wage		Rasio upah pokok perempuan terhadap laki-laki Basic wage ratio female to male
		Laki-laki Male (IDR)	Perempuan Female (IDR)	Laki-laki Male	Perempuan Female	
Jakarta	5,396,761	7,500,000	7,500,000	139%	139%	1:1
Gorontalo	3,221,731	3,223,000	3,223,000	100%	100%	1:1

Program Pensiun [201-3]

MGR berkomitmen untuk memberikan jaminan kesejahteraan bagi karyawan, baik selama masa produktif maupun pasca purnakarya. Sebagai bentuk apresiasi atas dedikasi dan loyalitas karyawan, Perusahaan menyediakan Program Jaminan Pensiun bagi karyawan yang memasuki usia pensiun 56 tahun. Program ini diselenggarakan sesuai dengan ketentuan BPJS Ketenagakerjaan, di mana iuran sebesar 1% dari gaji ditanggung oleh karyawan dan 2% ditanggung oleh Perusahaan. Skema ini bertujuan untuk memastikan karyawan dapat memenuhi kebutuhan hidupnya dengan layak setelah pensiun. Program pensiun dilakukan 12 bulan sebelum masa pensiun.

Pension Program

MGR is committed to providing employee welfare protection during both their productive years and post-retirement period. As a form of appreciation for employees' dedication and loyalty, the Company provides a Pension Security Program for employees reaching the retirement age of 56. This program is administered in accordance with BPJS Ketenagakerjaan regulations, under which contributions are set at 1% of salary paid by the employee and 2% paid by the Company. The scheme is designed to ensure that employees are able to maintain a decent standard of living after retirement. The retirement program is implemented 12 months prior to the retirement date.

Fasilitas olahraga

Untuk meningkatkan kesehatan fisik dan mental karyawan, MGR melaksanakan program olahraga, seperti bola basket, futsal, tenis meja, badminton, dan lari. Di setiap entitas anaknya, MGR juga menyediakan berbagai fasilitas bagi karyawan MGR dan karyawan mitra bisnis. Fasilitas tersebut meliputi fasilitas olahraga, klinik kesehatan, dan tempat ibadah, memastikan pendekatan yang komprehensif terhadap kesejahteraan karyawan.

Sports Facilities

MGR prioritizes employee health and wellness by implementing various sports programs, such as basketball, futsal, table tennis, badminton, and running. Each subsidiary is equipped with facilities not only for sports but also health clinics and places of worship, ensuring a comprehensive approach to employee well-being.



Sport facilities at Pani Gold Mine

Forum Kebersamaan Pekerja
Employee Engagement Forum

Pada 18 Maret tahun 2024, Wakil Pengusaha dan Wakil Pekerja MGR telah melaksanakan rapat untuk membentuk *Employee Engagement Forum*. Dasar pelaksanaan pembentukan *Employee Engagement Forum* adalah Undang-Undang No. 13 Tahun 2003, Kebijakan Perusahaan, dan Peraturan Perusahaan. Terbentuknya *Employee Engagement Forum* merupakan faktor kunci dalam keberhasilan operasional di MGR. Tingkat keterikatan dan komitmen pekerja secara langsung memengaruhi kinerja, keselamatan, produktivitas, serta stabilitas organisasi, yang menuntut disiplin dan koordinasi tinggi.

Keberadaan Employee Engagement Forum bertujuan untuk menumbuhkembangkan budaya kerja yang harmonis, kondusif dan positif. Prinsip dasarnya adalah bahwa setiap pekerja membutuhkan peran dan motivasi untuk turut terlibat dalam mengejawantahkan visi, misi dan Kebijakan Perusahaan dan dengan produktivitas serta loyalitas mereka yang kuat dan konsisten. Secara kelembagaan Employee Engagement Forum berada dibawah pengawasan Human Resourses melalui Industrial Relation MGR, dibentuk oleh pekerja dan disahkan oleh Kepala Teknik Tambang (KTT) MGR. Lembaga ini terdiri dari Dewan Penasehat, Pengurus Inti, koordinator bidang olahraga, minat dan bakat, bidang seni kebudayaan dan kreatifitas pekerja serta anggota penggurus. Selama tahun 2025, Forum tersebut telah melaksanakan 10 kegiatan, baik olahraga maupun kesenian. Beberapa kegiatan tersebut antara lain :

1. Kontes Foto terbaik bertajuk "Lensa PGP" pada bulan Januari 2025.
2. Mengikuti "Perayaan bulan K3 Provinsi Gorontalo" pada bulan February 2025.
3. Melaksanakan "Townhall dan Halal bi Halal MGR" pada bulan April 2025.
4. "Turnament Mobile Legend" pada bulan Mei 2025.
5. Mengikuti kegiatan "Pohuwato Half Marathon" pada bulan Juni 2025.
6. "Akustik Night" ajang sapa semua pekerja MGR pada bulan Juli 2025.
7. Upacara dan Perayaan "HUT RI Ke-80" pada Agustus 2025.
8. "Badminton Competitions" pada bulan November 2025.
9. Ajang mencari bakat "Pani Gold Mine Idol", pada bulan Desember 2025.
10. Perayaan "Pisah Sambut tahun baru 2025-2026", pada bulan Desember 2025.

On March 18, 2024, representatives of Management and Employees of MGR convened a meeting to establish the Employee Engagement Forum. The establishment of the Forum was based on the following foundations: Law No. 13 of 2003, Company policies. and Company Regulations. The formation of the Employee Engagement Forum represents a key factor in supporting operational success at MGR. Employee engagement and commitment directly influence performance, safety, productivity, and organizational stability, which require high levels of discipline and coordination.

The Forum aims to foster a harmonious, conducive, and positive work culture. Its fundamental principle is that every employee plays a meaningful role and requires motivation to actively contribute to the realization of the Company's vision, mission, and policies through strong and consistent productivity and loyalty. Institutionally, the Employee Engagement Forum operates under the supervision of Human Resources through the Industrial Relations function of MGR. It is established by employees and formally endorsed by the Head of Mining Engineering (KTT) of MGR. The Forum consists of an Advisory Board, Core Management, coordinators for sports, interests and talents, arts and culture, and employee creativity, as well as committee members. Throughout 2025, the Forum conducted 10 activities, covering both sports and arts initiatives. These activities included:

1. The "Lensa PGP" Best Photo Contest in January 2025.
2. Participation in the "Gorontalo Provincial OSH Month Celebration" in February 2025.
3. The "MGR Townhall and Halal bi Halal" event in April 2025.
4. A "Mobile Legends Tournament" in May 2025.
5. Participation in the "Pohuwato Half Marathon" in June 2025.
6. "Acoustic Night," an employee gathering event, in July 2025.
7. The 80th Indonesian Independence Day Ceremony and Celebration in August 2025.
8. "Badminton Competitions" in November 2025.
9. The "Pani Gold Mine Idol" talent competition in December 2025.
10. The "Year-End and New Year 2025–2026 Celebration" in December 2025.

Survei Efektivitas/ Kepuasan Karyawan

MGR telah melaksanakan serangkaian program pelibatan karyawan sebagai bagian dari komitmen perusahaan untuk menciptakan lingkungan kerja yang inklusif dan produktif. Salah satu inisiatif utama adalah Survei Efektivitas dan Kepuasan Karyawan yang dilakukan setiap tahun, yang dirancang untuk mencakup karyawan tetap dan kontrak dengan masa kerja minimal enam bulan atau lebih. Survei ini bertujuan untuk mengukur efektivitas, keterlibatan, dan kepuasan karyawan terhadap berbagai aspek pekerjaan mereka.

Hasil dari *engagement score* MGR menunjukkan capaian yang tinggi, tidak hanya jika dibandingkan dengan perusahaan lain di industri yang sama, tetapi juga dengan perusahaan yang termasuk dalam kategori perusahaan dengan kinerja tinggi. Pencapaian ini mencerminkan efektivitas inisiatif perusahaan dalam mendukung karyawan dan memperkuat budaya kerja yang mendorong kinerja optimal.

Hubungan Industrial

Serikat Pekerja

Sesuai dengan Kebijakan Hak Asasi Manusia MGR perusahaan memberikan kesempatan kepada para karyawan dan pekerja kontraktor untuk menjadi atau menolak menjadi anggota Serikat Pekerja. Meskipun belum mempunyai serikat pekerja, hak-hak karyawan MGR telah diatur di dalam Peraturan Perusahaan dan Perjanjian Kerja. Perjanjian Kerja yang dibuat tertulis dan diberikan salinannya kepada pekerja, memuat jangka waktu, lingkup pekerjaan, serta hak dan kewajiban para pihak. [407-1] [14.20.1]

Perjanjian Perundingan Kolektif [2-30]

Di MGR, 100% karyawan dicakup oleh Peraturan Perusahaan (PP) yang telah disetujui oleh Dinas Ketenagakerjaan Gorontalo. Peraturan Perusahaan mengatur hak dan kewajiban Perusahaan dan karyawan, syarat kerja, waktu kerja dan istirahat, cuti, pengupahan, penerapan ketentuan di seluruh lokasi kerja, termasuk site operasional dan kantor pusat MGR dan fasilitas kesejahteraan, tata tertib, kedisiplinan dan sanksi, mekanisme penyampaian keluhan, penyelesaian perselisihan, dan perlindungan terhadap praktik tidak etis, prosedur internal terkait PHK, ketentuan perubahan organisasi dan implikasinya terhadap hubungan kerja. Proses penyusunan dan pembaruan Peraturan Perusahaan dilakukan melalui mekanisme perundingan bipartit dengan Lembaga Kerja Sama (LKS) Bipartite sebagai perwakilan karyawan, yang juga berfungsi sebagai forum dialog dan penyampaian aspirasi terkait isu ketenagakerjaan.

Tidak terdapat mogok kerja atau *lockout* yang melibatkan karyawan dan menyebabkan penutupan operasi perusahaan secara signifikan pada tahun 2025. [407-1][14.20.2][14.20.3]

Employee Effectiveness/ Satisfaction Survey

MGR implemented a series of employee engagement programs as part of its commitment to creating an inclusive and productive work environment. One of the key initiatives is the annual Employee Effectiveness and Satisfaction Survey, which covers permanent and contract employees with a minimum tenure of six months. The survey aims to measure employee effectiveness, engagement, and satisfaction across various aspects of their work.

The results of MGR's engagement score demonstrate strong performance, not only compared to companies within the same industry but also relative to organizations categorized as high-performing companies. This achievement reflects the effectiveness of the Company's initiatives in supporting employees and strengthening a work culture that promotes optimal performance.

Industrial Relations

Labor Union

Aligned with its Human Rights Policy, the Company provides employees and contractor workers with the freedom to join or to decline membership in a labor union. Although MGR does not yet have a labor union, employee rights are regulated through the Company Regulation and Employment Agreements. Employment agreements are prepared in writing and copies are provided to employees, specifying the duration, scope of work, and the rights and obligations of each party.

Collective Bargaining Agreement

At MGR, 100% of employees are covered in the Company Regulation (Peraturan Perusahaan/PP), which has been approved by the Gorontalo Manpower Office. The Company Regulation governs employment terms and conditions, working and rest hours, leave entitlements, wages, implementation across all work locations including operational sites and the Head Office, employee welfare facilities, code of conduct, discipline and sanctions, grievance mechanisms, dispute resolution procedures, protection against unethical practices, internal termination procedures, and organizational changes and their implications for employment relationships. The development and periodic revision of the Company Regulation are carried out through a bipartite negotiation mechanism with the Bipartite Cooperation Institution (LKS Bipartite) as the official employee representative, which also serves as a forum for dialogue and the communication of employee aspirations on employment-related matters.

There were no strikes or lockouts involving employees that resulted in significant operational disruptions or shutdowns in 2025.

Prosedur Pemutusan Hubungan Kerja (PHK) diatur dalam PP dan Prosedur Pemutusan Hubungan Kerja. Perusahaan memberitahukan Pemutusan Hubungan Kerja dan disampaikan secara sah kepada karyawan yang berkaitan paling lama 14 hari kerja sebelum tanggal PHK. Selain itu, di kantor pusat, MGR memiliki Peraturan Perusahaan yang mengatur bahwa apabila ada restrukturisasi dan reorganisasi atau perubahan lain yang mengakibatkan PHK, karyawan akan diberitahukan selambat-lambatnya 14 hari sebelumnya. Untuk Karyawan Kontrak, MGR akan memberikan sisa kontrak dan kompensasi, sedangkan untuk karyawan tetap akan mendapatkan uang pesangon, uang penghargaan masa kerja, uang penggantian hak dan uang pisah. [402-1] [14.8.2][14.17.6]

Termination of employment procedures at MGR are governed by the Company Regulation (PP) and the Termination of Employment Procedure. The Company provides formal and lawful notification of termination to the affected employees no later than 14 working days prior to the effective termination date. In addition, at the Head Office level, MGR's Company Regulation stipulates that in the event of restructuring, reorganization, or other changes resulting in termination of employment, employees will be notified at least 14 days in advance. For contract employees, MGR provides compensation equivalent to the remaining contract value and other applicable entitlements. Permanent employees are entitled to severance pay, long-service awards, compensation of rights, and separation pay, in accordance with applicable laws and regulations.

Mekanisme Pengaduan [2-25][2-26]

Kebijakan "*Speaking Up* dan Anti Pembalasan" MGR dirancang sebagai pedoman bagi Direksi dan karyawan untuk menyampaikan pertanyaan atau melaporkan pelanggaran dengan itikad baik sesuai prosedur yang telah ditetapkan. Kebijakan ini menjamin bahwa pelapor tidak akan mengalami pembalasan atas laporan yang disampaikan, menciptakan budaya keterbukaan, akuntabilitas, dan integritas di perusahaan.

MGR mendorong karyawan dan pekerja kontraktor untuk menyampaikan pengaduan atau pertanyaan melalui Sistem Pelaporan Pelanggaran (WBS) melalui https://mcg.whispli.com/SpeakUp atau WhatsApp: +62 812 5000 1018, yang dikelola oleh konsultan independen. Selain itu, panduan sistem whistleblowing dapat diakses melalui situs web: Merdeka Gold Resources - Documents.

Proses pelaporan dimulai dengan pelapor menyampaikan laporan pengaduan melalui saluran yang tersedia. Setelah itu, konsultan akan melakukan konfirmasi dan berkomunikasi dengan pelapor terkait materi pengaduan yang disampaikan. Konsultan independen kemudian merangkum laporan pengaduan dan mengirimkannya kepada Kepala Internal Audit dan Kepala Hubungan Industrial, kecuali:

- Jika pihak yang diadukan adalah Kepala Internal Audit dan Kepala Hubungan Industrial, maka laporan tersebut disampaikan kepada Direktur SDM
- Apabila yang diadukan adalah Direktur SDM, laporan diteruskan kepada Presiden Direktur
- Jika yang diadukan adalah Presiden Direktur, laporan akan disampaikan kepada Komite Audit.

Grievance Mechanism

MGR's "Speaking Up and Anti-Retaliation" policy provides clear guidelines for the Board of Directors and employees to raise concerns or report violations in good faith, following established procedures. This policy guarantees that whistleblowers are protected from retaliation, fostering a culture of transparency, accountability, and integrity within the company.

Employees anc contractor workers are encouraged to submit grievances or inquiries through the Whistleblowing System (WBS) via https://mcg.whispli.com/SpeakUp or WhatsApp: +62 812 5000 1018, both of which are managed by an independent consultant. In addition, the guideline of Whistleblowing System can be accessed through the website: Merdeka Gold Resources - Documents.

The reporting process begins when a whistleblower submits a grievance through one of these channels. The independent consultant will then verify and communicate with the whistleblower regarding the reported issue. Once the grievance is summarized, it is forwarded to the Head of Internal Audit and Head of Industrial Relations, unless either is the subject of the grievance. In such cases:

- If the Head of Internal Audit or Head of Industrial Relations is involved, the report is sent to the HR Director.
- If the HR Director is involved, the report is forwarded to the President Director.
- If the President Director is the subject of the grievance, it is escalated to the Audit Committee.

Penerima laporan bertugas menindaklanjuti pengaduan dengan berkoordinasi dengan divisi terkait. Laporan pengaduan dianggap selesai apabila:

- Proses tindak lanjut telah diselesaikan oleh pihak yang bertanggung jawab.
- Tindak lanjut tersebut memenuhi harapan pelapor.
- Tidak terdapat bukti atau informasi yang memadai untuk melanjutkan pengaduan.
- Tidak ada respons dari pelapor atas permintaan tambahan informasi atau bukti oleh konsultan independen dalam waktu 15 hari kerja sejak permintaan disampaikan.

The recipient of the report is responsible for following up by coordinating with the relevant division. A grievance is considered resolved when:

- The follow-up process has been completed by the responsible party.
- The resolution meets the whistleblower's expectations.
- There is insufficient evidence or information to proceed.
- The whistleblower does not respond to requests for additional information or evidence within 15 working days.



LKS Bipartite consultation and engagement at Pani Gold Mine

MGR secara periodik menyosialisasikan saluran WBS melalui email dan pelatihan Kode Etik kepada seluruh karyawan dan pekerja kontraktor. Selama tahun 2025, tidak terdapat laporan yang mengarah pada indikasi kerja paksa di MGR dan kontraktor. [F.19] [409-1]

MGR regularly promotes awareness of the WBS through email communications and Code of Ethics training for all employees and contractor workers. During 2025, there were no reports indicating the presence of forced labor within the MGR and contractors.

Makan Siang dengan Direksi
Lunch with BoD

Di bulan Februari 2025, Tambang Emas Pani menyelenggarakan kegiatan *Lunch with BOD* di Mess Hall Pioneer sebagai bagian dari penguatan keterlibatan karyawan di tingkat operasional. Kegiatan ini dihadiri oleh lebih dari 40 karyawan dari berbagai fungsi dan jenjang jabatan yang berkesempatan berdialog langsung dengan Presiden Direktur PT Puncak Emas Tani Sejahtera (PETS) dan PT Gorontalo Sejahtera Mining (GSM), bersama Executive General Manager PGP serta Kepala Teknik Tambang PT GSM. Suasana makan siang bersama menjadi pembuka diskusi yang berlangsung terbuka dan konstruktif.

Forum ini dimanfaatkan sebagai ruang dialog dua arah untuk membahas berbagai isu ketenagakerjaan dan pengelolaan sumber daya manusia. Manajemen menegaskan bahwa sumber daya manusia merupakan aset utama perusahaan yang perlu dikelola melalui pendekatan pengembangan berkelanjutan, termasuk peningkatan kompetensi, perencanaan karier melalui *Individual Development Plan* (IDP), serta pembinaan talenta lokal. Komitmen perusahaan untuk memprioritaskan penyerapan tenaga kerja lokal dan menyediakan program pelatihan yang seragam di seluruh site Grup Merdeka juga disampaikan sebagai bagian dari strategi jangka panjang pengembangan SDM.

In February 2025, the Pani Gold Mine held a Lunch with the Board of Directors (BoD) session at the Pioneer Mess Hall as part of its efforts to strengthen employee engagement at the operational level. The event was attended by more than 40 employees from various functions and job levels, who had the opportunity to engage directly with President Director of PT Puncak Emas Tani Sejahtera (PETS) and PT Gorontalo Sejahtera Mining (GSM), alongside with Executive General Manager of PGP, and Head of Technical Mining of PT GSM. The shared lunch created an open and collegial atmosphere that encouraged constructive dialogue.

The forum served as a platform for two-way dialogue on employment-related issues and human capital management. Management reaffirmed that human resources are the Company's most valuable asset and should be managed through a continuous development approach, including competency enhancement, career planning through Individual Development Plans (IDPs), and the development of local talent. The Company also reiterated its commitment to prioritizing local workforce absorption and implementing standardized training programs across all Merdeka Group sites as part of its long-term human capital strategy.



Lunch with BoD at Pani Gold Mine

Selain itu, perusahaan menegaskan penerapan prinsip tata kelola yang baik melalui keterbukaan komunikasi, mekanisme coaching, serta penyediaan Sistem Pelaporan Pelanggaran yang dikelola secara independen dengan menjunjung prinsip anonimitas, kerahasiaan, dan perlindungan terhadap pelapor. Berbagai masukan dari karyawan terkait keseimbangan kerja-kehidupan, kebijakan kerja, pengembangan karier, hingga komunikasi dengan masyarakat sekitar tambang dicatat sebagai bahan evaluasi dan perbaikan berkelanjutan.

In addition, the Company emphasized the application of good governance principles through open communication, coaching mechanisms, and the availability of an independently managed Whistleblowing System that upholds anonymity, confidentiality, and protection for whistleblowers. Various inputs from employees related to work–life balance, employment policies, career development, and engagement with surrounding communities were documented as part of ongoing evaluation and continuous improvement efforts.





Antusiasme karyawan terhadap kegiatan ini mencerminkan efektivitas *Lunch with BoD* sebagai sarana membangun kepercayaan, memperkuat pemahaman atas arah bisnis, serta mendorong partisipasi aktif karyawan dalam perjalanan transformasi perusahaan. Melalui pelaksanaan kegiatan serupa baik di kantor pusat maupun di site operasional, Tambang Emas Pani terus memperkuat budaya dialog terbuka, transparansi manajemen, dan kesiapan organisasi dalam mendukung pertumbuhan bisnis yang berkelanjutan.

The strong participation and enthusiasm demonstrated by employees reflect the effectiveness of the Lunch with BoD initiative in building trust, enhancing understanding of business direction, and encouraging active employee involvement in the Company's transformation journey. Through the continued implementation of similar engagement activities at both the head office and operational sites, Pani Gold Mine continues to strengthen a culture of open dialogue, management transparency, and organizational readiness to support sustainable business growth.

Caring for Communities

Memperhatikan Masyarakat

▲ *Community engagement by Pani Gold Mine*

Memperhatikan Masyarakat
Caring for Communities

Keberlanjutan perusahaan pertambangan sangat bergantung pada hubungan yang harmonis dengan masyarakat sekitar. Dukungan dan partisipasi masyarakat tidak hanya meminimalkan risiko sosial, tetapi juga meningkatkan penerimaan operasi dan menciptakan manfaat bersama. Oleh karena itu, MGR berkomitmen untuk melibatkan masyarakat dalam setiap tahapan operasional perusahaan, sesuai dengan regulasi pemerintah yang berlaku serta standar internasional. Kebijakan Masyarakat, Sistem Manajemen Lingkungan dan Sosial, dan Rencana Manajemen Lingkungan dan Sosial, serta menjadi panduan bagi MGR, dan kontraktor dalam berinteraksi dengan masyarakat dan berkontribusi pada pembangunan ekonomi dan sosial serta pemberdayaan masyarakat lokal di sekitar wilayah operasi kami. [KPI B8]

MGR berkomitmen mengakui dan melindungi kelompok rentan yang berpotensi terdampak oleh kegiatan operasional, termasuk perempuan, anak-anak, kelompok agama dan etnis minoritas, penyandang disabilitas, dan masyarakat adat apabila teridentifikasi berada di wilayah atau sekitar wilayah operasi MGR. MGR melakukan pemetaan sosial secara proaktif, inklusif, dan partisipatif sesuai dengan Kebijakan Masyarakat dan peraturan yang berlaku untuk mengidentifikasi individu dan kelompok yang terdampak langsung maupun tidak langsung oleh lokasi dan fasilitas kegiatan, termasuk kelompok rentan atau termarjinalkan yang memerlukan pendekatan khusus. [14.11.1]

MGR mengimplementasikan mekanisme konsultasi dan pelibatan pemangku kepentingan dan pemegang hak guna menghormati hak, kepentingan, dan keluhan mereka. Selain itu, MGR mendorong transparansi dan keterbukaan dalam komunikasi serta interaksi dengan pemerintah daerah, masyarakat, dan para pemangku kepentingan lainnya untuk mengatasi isu-isu sosial dan mencapai solusi yang saling menguntungkan.

Dalam upayanya untuk menciptakan manfaat bagi masyarakat lokal, MGR melaksanakan Program Pengembangan dan Pemberdayaan Masyarakat (PPM) dengan berlandaskan budaya setempat dan mengutamakan prinsip keadilan. Program ini dirancang untuk menciptakan manfaat sosial dan ekonomi yang positif bagi masyarakat lokal. MGR melakukan pengembangan ekonomi lokal melalui pengadaan barang dan jasa dengan mengutamakan pemasok lokal serta memprioritaskan kesempatan kerja bagi masyarakat lokal.

MGR menjunjung tinggi penghormatan Hak Asasi Manusia dengan secara berkala mengevaluasi dampak potensial dan aktual dari kegiatan operasional perusahaan terhadap masyarakat lokal. MGR menerapkan langkah-langkah untuk mengurangi dampak sosial serta menangani konsekuensi yang mungkin timbul. Sebagai sarana untuk menampung aspirasi dan kekhawatiran masyarakat lokal, MGR menyediakan

The sustainability of mining companies highly depends on harmonious relationships with surrounding communities. Community support and participation not only minimize social risks, but also increase acceptance of operations and create shared value. Accordingly, MGR is committed to involving the community throughout all stages of its operations, in compliance with applicable government regulations and internationally recognized standards. The Community Policy, Environmental and Social Management System, and Environmental and Social Management Plan serve as guidelines for MGR and its contractors in engaging with the community and contributing to local economic and social development, and community empowerment around our operational areas.

MGR is committed to recognizing and protecting vulnerable groups that may be affected by its operational activities, including women, children, religious and ethnic minorities, people with disabilities, and indigenous peoples, where identified as being located within or around MGR's operational areas. MGR conducts proactive, inclusive, and participatory social mapping in accordance with Community Policy and applicable regulations to identify individuals and groups directly or indirectly affected by the location and facilities of activities, including vulnerable or marginalized groups that require a special approach.

MGR implements consultation and engagement mechanisms with stakeholders and rights holders to respect their rights, interests, and grievances. In addition, MGR promotes transparent and open communication with local governments, communities, and other stakeholders to manage social issues and support the development achieve mutually beneficial solutions.

To deliver tangible benefits for local communities, MGR implements a Community Development and Empowerment Program (CDE) that are aligned with local cultural context and guided by the principles of equity. These programs are designed to generate positive social and economic outcomes for local communities. MGR supports local economy development by prioritizing local suppliers in the procurement of goods and services and by promoting employment opportunities for local communities.

MGR upholds respect for human rights by regularly evaluating the potential and actual impact of the company's operational activities on local communities. MGR implements measures to mitigate adverse social impact and address any consequences that may arise. To accommodate community concerns and aspirations, MGR provides an effective complaint mechanism and encourages contractors to foster harmonious

2025 Performance

Community Grievance Mechanism
All community complaints (100%) were followed up

Community Development and Empowerment Programs
› In 2025, disbursed funds for community development and empowerment programs reached USD 210,743

› Community empowerment program were implemented in line with the approved annual community development and empowerment program

Community Engagement
Conducted monthly meetings with the community

2026 Target

Community Grievance Mechanism
Ensure 100% of community complaints are followed up

Community Development and Empowerment Programs
Ensure the effective implementation of the community development and empowerment program in line with the approved annual community development and empowerment program

Community Engagement
Ensure regular meetings are conducted monthly with the community

mekanisme penyampaian pengaduan yang efektif serta mendorong kontraktor untuk membangun hubungan yang harmonis dengan masyarakat lokal, sekaligus berupaya mencegah terjadinya konflik kekerasan di wilayah operasional.

Kepala Teknik Tambang (KTT) dan General Manager site bertanggung jawab untuk mengimplementasikan program tersebut serta melaporkan kinerja sosial kepada Direksi. Sementara itu, Presiden Direktur, selaku Ketua Komite Keberlanjutan, bertanggung jawab dalam menetapkan strategi dan mengawasi kinerja sosial perusahaan.

relationships with local communities, while striving to prevent violent conflicts in operational areas.

Head of Technical Mining (KTT) and site General Manager is responsible for implementing the program and reporting social performance to the Board of Directors. Meanwhile, the President Director, as Chair of the Sustainability Committee, is responsible for setting strategies and overseeing the company's social performance.

Penilaian Dampak dan Pelibatan Pemangku Kepentingan [F.23] [2-16] [2-28] [2-29] [411-1] [413-1] [14.10.1] [14.10.2][14.12.1]

MGR melakukan penilaian dampak lingkungan dan sosial sebelum proyek dimulai dan selama proyek berjalan. Penilaian dampak dilakukan dengan prinsip kehati-hatian, sesuai dengan Ketentuan Dasar dan Standar Penilaian Dampak Sosial induk usaha. Di awal proyek, MGR menyusun Analisis Mengenai Dampak Lingkungan (AMDAL) dengan Standar Penilaian Rona Awal dan Dampak Sosial induk usaha sebagai pedoman penilaian rona awal serta analisis dampak dari operasional tambang di wilayahnya, khususnya pada tahap awal sebelum proyek dilaksanakan. Hasil kajian ini akan menjadi dasar dalam menyusun rencana tindak lanjut guna meminimalkan dampak negatif terhadap masyarakat. Penilaian dampak sosial juga dilakukan ketika proyek telah berjalan melalui pelibatan pemangku kepentingan dan saluran keluhan. Proses ini dilakukan oleh Divisi Community dan hasilnya dilaporkan

Impact Assessment and Stakeholder Engagement

MGR conducts environmental and social impact assessments prior the project development and throughout the project lifecycle. These assessments are carried out in accordance with the precautionary principle and in alignment with the parent company's Fundamental provisions and Social Impact Assessment Standards. At the initial stage of a project, MGR prepares an Environmental Impact Assessment (EIA), guided by the parent company's Baseline Assessment and Social Impact Assessment Standards, to establish baseline conditions and analyze the potential impacts of mining operations within the the project area, particularly prior to project implementation. The findings of this study serve as the basis for developing a follow-up action plans to minimize adverse impacts on the community. Social impact assessments are also conducted during the operational phase through

kepada Kepala Teknik Tambang (KTT) atau General Manager.

MGR melibatkan berbagai pemangku kepentingan dan pemegang hak dalam proses penilaian dampak sesuai dengan Stakeholder Engagement Standard AA1000 SES, termasuk masyarakat lokal, petani, nelayan, perempuan, kelompok agama dan etnis minoritas, pemerintah daerah, serta organisasi masyarakat sipil yang bergerak di bidang lingkungan dan sosial. Sesuai dengan Kebijakan Masyarakat dan Kebijakan Hak Asasi Manusia MGR, pelibatan ini bertujuan untuk memastikan dialog yang terbuka dan transparan dengan masyarakat lokal sebagai upaya untuk mengatasi potensi konflik dan menghindari kekerasan. Pada tahun 2025, tidak terdapat sengketa lahan yang timbul akibat kegiatan operasional MGR. [14.11.2] [14.12.1] [14.12.2] [14.12.3]

Pelibatan pemangku kepentingan dilakukan melalui pemetaan pemangku kepentingan, konsultasi publik, diskusi kelompok terarah (FGD) yang memfasilitasi diskusi dengan kelompok-kelompok masyarakat spesifik, misalnya, kelompok perempuan, kelompok petani untuk menggali informasi lebih dalam tentang potensi dampak dan kebutuhan mereka, wawancara mendalam dengan para ahli, studi data sekunder dari berbagai sumber terpercaya, observasi lapangan untuk memperoleh gambaran komprehensif, serta penyebaran kuesioner untuk mengumpulkan data kuantitatif. Metode tersebut digunakan untuk memastikan seluruh potensi dampak sosial dan lingkungan akibat kegiatan operasional dapat diidentifikasi dan dikelola dengan baik. Selanjutnya, MGR menyosialisasikan hasil penilaian kepada pemangku kepentingan yang terdampak.

Secara umum, dampak aktual dan potensial yang telah diidentifikasi oleh seluruh site MGR meliputi penurunan pendapatan masyarakat akibat pembebasan lahan, kelangkaan air bersih, genangan air dan lumpur, kerusakan jalan akibat aktivitas penambangan rakyat dan skala kecil, serta banjir. Sepanjang tahun 2025, MGR terus memantau dan meninjau dampak-dampak tersebut melalui proses penilaian risiko dan keterlibatan dengan pemangku kepentingan untuk memastikan langkah mitigasi dan pemulihan yang tepat dapat dilakukan secara berkelanjutan melalui Program PPM. [2-26] [14.10.2] [14.10.3]

Mekanisme Pengaduan Masyarakat [F.24][2-16] [2-26][413-2][14.10.3][14.10.4]

MGR menyediakan mekanisme pengaduan yang efektif bagi masyarakat guna menyampaikan serta menindaklanjuti keluhan dan kekhawatiran terkait dampak sosial dan lingkungan akibat kegiatan operasional perusahaan. Induk perusahaan MGR telah menyediakan Sistem Pelaporan Pelanggaran (Whistleblowing System/WBS) Speak Up yang dikelola oleh konsultan independen. Masyarakat dapat menyampaikan pengaduan melalui Speak Up yang dapat diakses melalui https://mcg.whispli.com/SpeakUp atau melalui layanan telepon dan

ongoing stakeholder engagement and grievance channels. This process is managed by the Community Division and the results are reported to the Head of Technical Mining (KTT) or General Manager.

MGR engages a broad range of stakeholders and rights holders in the impact assessment process in accordance with the AA1000 SES Stakeholder Engagement Standard. These include local communities, farmers, fishers, women, religious and ethnic minority groups, local governments, and civil society organizations focused on environmental and social issues. In line with MGR's Community Policy and Human Rights Policy, stakeholder engagement aims to ensure open and transparent dialogue with local communities, as part of efforts to manage potential conflicts and prevent the use of violence. By 2025, there are no land disputes arising from MGR's operational activities.

Stakeholder engagement is carried out through stakeholder mapping, public consultations, focus group discussions (FGDs) that facilitate dialogue with specific community groups, such as women's groups and farmer groups, to gain deeper insight into potential impacts and community's needs, in-depth interviews with subject-matter experts, secondary data studies from credible sources, field observations to obtain a comprehensive understanding of conditions on the ground, and questionnaires to collect quantitative data. These methods are used to ensure that all potential social and environmental impacts arising from operational activities are identified and effectively managed. The results of the assessment are subsequently distributed to the affected stakeholders.

In general, the actual and potential impacts identified by all MGR sites include reduced community income from land acquisition, limited access to clean water, water logging and muddy conditions, road damage associated with artisanal and small-scale mining activities, and flooding. Throughout 2025, MGR continued to monitor and review these impacts through a risk assessment process and engagement with stakeholders to ensure that appropriate mitigation and remediation measures are implemented on a sustained basis through the PPM Program.

Community Grievance Mechanism

MGR provides an effective grievance mechanism for the community to raise and follow up on grievances and concerns related to the social and environmental impacts of the company's operational activities. MGR's parent company has provided a Whistleblowing System (WBS) called Speak Up, which is managed by an independent consultant. The community members may submit their grievances or concerns through Speak Up platform, accessible at https://mcg.whispli.com/SpeakUp or via telephone and WhatsApp at 0812 5000

WhatsApp di nomor 0812 5000 1018. Setiap laporan yang masuk akan diverifikasi dan diproses sesuai dengan prosedur yang berlaku.

Selain WBS, MGR juga menyediakan mekanisme pengaduan khusus bagi masyarakat. Mekanisme ini disajikan pada Bab Menghormati Hak Asasi Manusia pada laporan ini.

Berikut adalah tabel yang merangkum jumlah dan jenis keluhan yang diterima oleh MGR hingga akhir tahun 2025:

Jumlah Pengaduan Number of Grievances	Jenis Pengaduan Grievance Description
8	Ganti rugi, penimbunan dan pengerasan jalan, perbaikan tanggul dan pengangkatan sedimen, pengurangan alat-alat berat yang beroperasi di belakang sekolah dasar di Kecamatan Buntulia, pengecekan tingkat kebisingan di area sekolah sekolah dasar di Kecamatan Buntulia, pembuatan jaringan net di belakang sekolah sekolah dasar di Kecamatan Buntulia, dan perbaikan saluran irigasi. Compensation, road filling and paving, embankment repair and sediment removal, reduction of heavy equipment operating behind elementary school in Sub-district Buntulia, noise level checks in the elementary school in Sub-district Buntulia school area, installation of a net behind elementary school in Sub-district Buntulia, and irrigation channel repair.

Hingga akhir tahun 2025, seluruh pengaduan telah ditundaklanjuti dan dilaporkan ke Direksi.

By the end of 2025, all complaints had been addressed and reported to the Board of Directors.

Pengembangan dan Pemberdayaan Masyarakat [F.23] [F.25] [413-1][14.8.9][14.9.1][14.10.2][KPI B8.1][14.8.9]

Seluruh site MGR berkomitmen melaksanakan program Pengembangan dan Pemberdayaan Masyarakat (PPM) yang berkelanjutan. Program-program ini dijalankan berdasarkan Standar PPM induk perusahaan yang menekankan keselarasan dengan hukum yang berlaku di Indonesia, penghormatan terhadap kearifan budaya masyarakat setempat, serta penerapan asas transparansi dan keadilan, identifikasi dampak serta masukan dari masyarakat.

Dalam implementasi program PPM, tahapan yang dilakukan meliputi:

1. Perencanaan, mencakup identifikasi kebutuhan masyarakat, pemetaan potensi lokal, serta penyusunan program sesuai aspirasi dan kondisi sosial-ekonomi masyarakat.
2. Pelaksanaan, dilakukan secara partisipatif dengan melibatkan masyarakat, pemerintah daerah, dan pemangku kepentingan guna memastikan efektivitas dan keberlanjutan program.
3. Pengawasan dan Pendampingan, melalui monitoring berkala untuk memastikan program berjalan sesuai rencana serta memberikan dukungan agar masyarakat dapat mengelola hasil program secara mandiri.
4. Evaluasi dan Pelaporan, untuk menilai dampak program terhadap kesejahteraan masyarakat serta melaporkan hasilnya sebagai bagian dari komitmen transparansi dan perbaikan berkelanjutan.

Community Development and Empowerment

All MGR sites are committed to implementing sustainable Community Development and Empowerment (CDE) programs. These programs are carried out based on parent company's PPM Standards, which emphasize compliance with applicable laws and regulations in Indonesia, respect for local cultural values, and the application of the principles of transparency and fairness, impact identification, and community feedback.

The CDE programs follow a structured process:

1. Planning – Identifying community needs, mapping local potential, and designing programs that align with community aspirations and socio-economic conditions.
2. Implementation – Engaging the community, local government, and stakeholders to ensure programs are effective and sustainable.
3. Monitoring and Assistance – Conducting regular assessments to keep programs on track and providing support to help communities manage program outcomes independently.
4. Evaluation and Reporting – Measuring the program's impact on community well-being and reporting findings as part of a commitment to transparency and continuous improvement.

Melalui tahapan ini, MGR berupaya meningkatkan kesejahteraan dan kualitas hidup masyarakat di lokal dengan pendekatan sistematis dan berkelanjutan.

Through these stages, MGR seeks to systematically and sustainably improve the welfare and quality of life of the local communities.

Sesuai dengan Keputusan Menteri Energi dan Sumber Daya Mineral Nomor 1824 K/30/MEM/2018, setiap site MGR menyusun Rencana Induk Pengembangan dan Pemberdayaan Masyarakat (RIPPM). RIPPM disusun berdasarkan informasi dari studi rona awal, analisis dampak sosial, serta masukan dari berbagai pemangku kepentingan, termasuk hasil Musyawarah Perencanaan dan Pembangunan Daerah (Musrenbang) serta aspirasi masyarakat.

In accordance with the Decree of the Minister of Energy and Mineral Resources Number 1824 K/30/MEM/2018, each MGR site prepares a Community Development and Empowerment Master Plan (RIPPM). The RIPPM is prepared based on information from preliminary studies, social impact analyses, and input from various stakeholders, including the results of the Regional Development Planning Consultation (Musrenbang) and community aspirations.

Musrenbang, sebagai forum formal antara pemerintah daerah dan pemangku kepentingan, berperan penting dalam menyelaraskan program PPM dengan rencana pembangunan daerah. Setiap site kemudian menyusun Rencana Tahunan PPM yang lebih terperinci dan mengacu pada RIPPM. Realisasi program PPM dicatat dan dilaporkan kepada Direksi secara berkala tiap triwulan, semester, dan tahunan.

Musrenbang serves as a formal forum between local governments and stakeholders to align CDE programs with regional development plans. Each site then prepares a more detailed Annual CDE Plan that refers to the RIPPM. The implementation of CDE programs is recorded and reported to the Board of Directors on a quarterly, semi-annual, and annual basis.

Pendidikan
Education

Sebagai upaya memperluas akses pendidikan, meningkatkan kompetensi tenaga pendidik dan pelajar, serta menciptakan sumber daya manusia lokal yang unggul dan berdaya saing di Kabupaten Pohuwato, MGR melaksanakan berbagai program dan kolaborasi yang menjangkau lebih dari 450 penerima manfaat. Program tersebut meliputi dukungan peringatan HUT ke-15 SMPN 3 Marisa, bantuan perlengkapan sekolah bagi anak korban kebakaran di Desa Hulawa, serta renovasi SDN 09 Buntulia yang meningkatkan kenyamanan belajar bagi guru dan siswa.

As part of its efforts to expand access to education, enhance the competencies of educators and students, and develop a competitive and high-quality local workforce in Pohuwato Regency, MGR implemented various programs and collaborations reaching more than 450 beneficiaries. These initiatives included support for the 15th anniversary of SMPN 3 Marisa, the provision of school supplies for children affected by a fire in Hulawa Village, and the renovation of SDN 09 Buntulia, which improved the learning environment for teachers and students.

Selain itu, MGR memasang prasasti di tiga sekolah yang telah direnovasi sebagai simbol komitmen terhadap peningkatan sarana Pendidikan, kolaborasi dengan Masyarakat Geologi Ekonomi Indonesia (MGEI) Universitas Hasanuddin (UNHAS), serta program kunjungan lapangan untuk memperluas wawasan akademik terkait pertambangan mahasiswa asal Pohuwato.

In addition, MGR installed commemorative plaques at three renovated schools as a symbol of its commitment to improving educational facilities, collaborated with the Indonesian Society of Economic Geologists (MGEI) of Hasanuddin University (UNHAS), and site visit program to broaden academic exposure to mining-related studies for students from Pohuwato.



Site visits conducted in collaboration with educational institutions

Peningkatan Pendapatan Riil/Pekerjaan [203-2]
Increase in Real Income/Employment

MGR melaksanakan program di bidang peningkatan pendapatan riil dan pekerjaan dengan menekankan pada pemberdayaan tenaga kerja lokal serta peningkatan motivasi petugas layanan masyarakat. Program ini menjangkau lebih dari 10 penerima manfaat langsung yang terdiri atas bidan, perawat, petugas gizi, dan kader kesehatan di Desa Hulawa.

MGR implemented programs focused on increasing real income and employment, with an emphasis on empowering local service providers and enhancing motivation among community health workers. These programs reached more than 10 direct beneficiaries, including midwives, nurses, nutrition officers, and health cadres in Hulawa Village.

Kegiatan utama meliputi pemberian insentif rutin bagi petugas Pos Pelayanan Terpadu (Posyandu) sebagai bentuk penghargaan atas dedikasi mereka dalam memberikan layanan kesehatan masyarakat. Dukungan ini berkontribusi terhadap peningkatan semangat kerja, stabilitas ekonomi keluarga, serta keberlanjutan kegiatan Posyandu yang menjadi ujung tombak layanan kesehatan dasar di tingkat desa.

Key activities included the provision of regular incentives for Integrated Health Service Post (Posyandu) personnel as recognition of their dedication to delivering community health services. This support contributed to improved work motivation, household economic stability, and the sustainability of Posyandu activities as a cornerstone of basic healthcare services at the village level.



Pani Gold Mine provides support to Integrated Health Service Post (Posyandu)

Kesehatan
Health

MGR melaksanakan berbagai program dan kolaborasi di bidang kesehatan yang berfokus pada peningkatan gizi, kesehatan ibu dan anak, serta edukasi pola hidup sehat. Program ini menjangkau 457 penerima manfaat, mencakup ibu hamil, anak-anak, guru, dan siswa di Desa Hulawa dan Buntulia. Kegiatan utama meliputi Posyandu rutin di Desa Hulawa yang memberikan layanan kesehatan dan pemantauan gizi bagi anak-anak stunting, anak gizi kurang, dan ibu hamil, serta Sosialisasi Makan Baik.

MGR implemented various health-related programs and collaborations focused on improving nutrition, maternal and child health, and promoting healthy lifestyles. These programs reached 457 beneficiaries, including pregnant women, children, teachers, and students in Hulawa and Buntulia Villages. Key activities included routine Posyandu services in Hulawa Village, providing health services and nutritional monitoring for stunted children, undernourished children, and pregnant women, as well as the "Healthy Eating" awareness campaign.

MGR Menguatkan Gizi dan Literasi Pangan melalui Program Makan BAIK
MGR Strengthens Nutrition and Food Literacy through the *Makan BAIK* Program



▲ *Launching of Program Makan "BAIK" (Healthy Eating)*

MGR melaksanakan Program Makan BAIK di empat sekolah tingkat SD dan satu SMP (SD 02 Buntulia, SD 04 Buntulia, SDN 05 Buntulia dan SMPN 02) di Desa Hulawa, Kecamatan Buntulia, Kabupaten Pohuwato, sebagai upaya meningkatkan pemahaman mengenai pentingnya asupan gizi seimbang bagi anak usia sekolah. Program ini menyasar siswa, guru, dan orang tua untuk mendukung kebiasaan makan sehat secara berkelanjutan di lingkungan sekolah dan keluarga.

Kegiatan edukasi dilaksanakan selama dua hari dan diikuti oleh ratusan siswa serta puluhan guru. Materi disampaikan melalui sosialisasi gizi dan aktivitas edukatif yang disesuaikan dengan usia siswa, serta sesi informasi bagi guru dan orang tua. Pendekatan ini bertujuan memastikan pesan gizi dapat dipahami dan diterapkan secara praktis dalam kehidupan sehari-hari.

Program Makan BAIK sejalan dengan Undang-Undang Nomor 18 Tahun 2012 tentang Pangan dan mendukung penerapan pola konsumsi Beragam, Bergizi, Seimbang, dan Aman (B2SA). Selain edukasi, MGR juga menyediakan makan siang bergizi yang telah dilaksanakan sejak Oktober 2024 di tiga sekolah dan diperluas ke empat sekolah pada Januari 2025. Setiap hari, lebih dari 300 porsi makan siang disalurkan kepada siswa.

MGR implemented the *Makan BAIK* (Healthy Eating) Program at four elementary and junior high schools (SD 02 Buntulia, SD 04 Buntulia, SDN 05 Buntulia dan SMPN 02) in Hulawa Village, Buntulia Sub-district, Pohuwato Regency, as part of its efforts to increase awareness of the importance of balanced nutrition for school-aged children. The program targeted students, teachers, and parents to support the adoption of sustainable healthy eating habits within both school and household environments.

Educational activities were conducted over two days and involved hundreds of students and dozens of teachers. Program materials were delivered through nutrition awareness sessions and age-appropriate educational activities for students, as well as informational sessions for teachers and parents. This approach aimed to ensure that key nutrition messages were well understood and could be practically applied in daily life.

The Makan BAIK Program is aligned with Law No. 18 of 2012 on Food and supports the implementation of the Diverse, Nutritious, Balanced, and Safe (B2SA) dietary pattern. In addition to educational activities, MGR has provided nutritious lunches since October 2024 at three schools, with the program expanded to four schools in January 2025. On a daily basis, more than 300 lunch portions are distributed to students.

Dalam pelaksanaannya, MGR bekerja sama dengan penyedia makanan bersertifikasi untuk memastikan kualitas dan keamanan pangan. Melalui program ini, MGR berkontribusi pada pemenuhan gizi anak sekolah sekaligus mendukung program pemerintah di bidang kesehatan dan peningkatan kualitas sumber daya manusia di Kabupaten Pohuwato.

Program Makan BAIK merupakan salah satu inisiatif perusahaan dalam mendukung anak-anak di masyarakat sekitar sebagai bagian dari Tambang Emas Pani. Dukungan serta edukasi mengenai konsumsi makanan bergizi memiliki peran penting karena berpengaruh secara langsung terhadap kesehatan, tumbuh kembang, dan kualitas hidup individu, khususnya anak-anak dan remaja yang berada dalam masa pertumbuhan.

In implementing the program, MGR collaborates with certified food service providers to ensure food quality and safety. Through this initiative, MGR contributes to improving schoolchildren's nutritional intake while supporting government programs in health and human capital development in Pohuwato Regency.

The *Makan BAIK* Program is one of the Company's initiatives to support children in surrounding communities as part of the Pani Gold Mine. Support and education on nutritious food consumption play an important role, as they directly influence health, growth and development, and overall quality of life, particularly for children and adolescents during their formative years.





Kemandirian Ekonomi [203-2]
Economic Independence

MGR melaksanakan berbagai program pemberdayaan dan kolaborasi ekonomi lokal yang berfokus pada penguatan usaha masyarakat, dukungan terhadap pelaku Usaha Mikro, Kecil dan Menengan (UMKM), serta peningkatan partisipasi ekonomi desa. Program ini menjangkau 1.327 penerima manfaat, mencakup pelaku usaha kecil, pemilik kios, dan masyarakat di sembilan desa lingkar tambang.

MGR implemented various community empowerment programs and local economic collaborations focused on strengthening community enterprises, supporting micro, small, and medium enterprises (MSMEs), and increasing village-level economic participation. These programs reached 1,327 beneficiaries, including small business owners, kiosk operators, and residents of nine villages surrounding the mining area.

Kegiatan utama meliputi pembagian minyak goreng 1 liter selama kegiatan Safari Ramadhan, yang tidak hanya mendukung kebutuhan masyarakat tetapi juga memberdayakan 11 kios binaan sebagai mitra penyalur produk lokal. Selain itu, MGR melaksanakan program pemberdayaan masyarakat dalam pembuatan upiya karanji "Khas Gorontalo" oleh UMKM Oliniyaa Kraft, yang melibatkan 15 pelaku usaha lokal, sebagian besar perempuan, guna meningkatkan keterampilan dan memperluas pemasaran produk daerah.

Key activities included the distribution of one-liter cooking oil packages during Safari Ramadan, which not only supported community needs but also empowered 11 partner kiosks as local product distributors. In addition, MGR implemented a community empowerment program for the production of upiya karanji (a traditional Gorontalo product) through the MSME Oliniyaa Kraft, involving 15 local entrepreneurs, predominantly women, to enhance skills development and expand market access for local products.

MGR juga memberikan dukungan pelaksanaan Launching Koperasi Desa Merah Putih di Desa Hulawa yang melibatkan 12 penerima manfaat, sebagai bentuk kontribusi perusahaan dalam memperkuat kelembagaan ekonomi masyarakat dan mendorong kolaborasi dengan program pemerintah.

MGR also supported the launch of the Koperasi Desa Merah Putih in Hulawa Village, involving 12 beneficiaries, as part of the Company's contribution to strengthening community economic institutions and fostering alignment with government programs.



▲ *Pani Gold Mine distributes food packages to local residents*

Sosial, Budaya dan Agama
Social, Cultural, and Religious

MGR melaksanakan berbagai program dan kegiatan sosial-keagamaan yang berfokus pada peningkatan solidaritas, kepedulian sosial, serta pelestarian tradisi lokal. Program ini menjangkau 4.698 orang dan 2.400 keluarga sebagai penerima manfaat, mencakup masyarakat kurang mampu, jurnalis lokal, serta warga di sembilan desa lingkar tambang dan wilayah Kabupaten Pohuwato.

MGR carried out a range of social and religious programs focused on strengthening social solidarity, community care, and the preservation of local traditions. These initiatives reached 4,698 individuals and 2,400 families, including low-income communities, local journalists, and residents across nine villages surrounding the mining area and throughout Pohuwato Regency.

Kegiatan utama meliputi pelaksanaan Safari Ramadhan dan Tumbilotohe di sembilan desa lingkar tambang yang melibatkan lebih dari 450 keluarga, serta Pasar Murah menjelang Idul Fitri yang membantu 1.500 keluarga berpenghasilan rendah memperoleh kebutuhan pokok dengan harga terjangkau. Selain itu, MGR juga menyalurkan bantuan hewan kurban sebanyak 14 ekor dan melaksanakan program Tebar Hewan Kurban 1446 H bagi 294 orang di wilayah Buntulia, Bulangita, dan Teratai.

Key activities included the implementation of Safari Ramadan and Tumbilotohe programs in nine surrounding villages, benefiting more than 450 families, as well as the organization of a subsidized community market (Pasar Murah) ahead of Eid al-Fitr, which supported 1,500 low-income families in accessing essential goods at affordable prices. MGR also distributed 14 sacrificial animals and implemented the Tebar Hewan Kurban 1446 H program for 294 beneficiaries in the Buntulia, Bulangita, and Teratai areas.

MGR turut mendukung kegiatan Tabligh Akbar dan peringatan Isra Mi'raj di Desa Taluduyunu Utara, termasuk pembagian minyak goreng kepada lebih dari 2.000 warga, serta memberikan bantuan sembako bagi 360 warga terdampak banjir di Desa Tuweya sebagai bentuk kepedulian pascabencana. Dukungan juga diberikan untuk Hari Pers Nasional dan HUT Serikat Media Siber Indonesia (SMSI) serta Pohuwato *Bday Running*, yang mempererat hubungan antara perusahaan, media, dan masyarakat.

In addition, MGR supported Tabligh Akbar events and the commemoration of Isra Mi'raj in Taluduyunu Utara Village, including the distribution of cooking oil to more than 2,000 residents, and provided food assistance to 360 residents affected by flooding in Tuweya Village as part of post-disaster response efforts. Support was also extended to National Press Day, the anniversary of the Indonesian Cyber Media Association (SMSI), and the Pohuwato Bday Running event, strengthening relationships between the Company, the media, and local communities.



▲ *Pani Gold Mine organizes an affordable market for local communities*

Lingkungan [203-2]
Environment

Program PPM lingkungan MGR berfokus pada pengelolaan air, peningkatan kualitas infrastruktur pertanian, dan pelestarian alam. Program ini memberikan manfaat bagi lebih dari 360 penerima manfaat, mencakup 120 keluarga petani di Kecamatan Duhiadaa yang menggantungkan hidup pada sektor pertanian.

MGR's environmental CDE programs focused on water management, the improvement of agricultural infrastructure, and nature preservation. These initiatives benefited more than 360 individuals, including 120 farming households in Duhiadaa Sub-district who depend on the agricultural sector for their livelihoods.

Kegiatan utama meliputi pengerukan sedimen di saluran irigasi Kecamatan Duhiadaa, yang dilakukan untuk memaksimalkan kapasitas aliran air menuju lahan persawahan masyarakat. Melalui kegiatan ini, petani memperoleh akses air yang lebih lancar dan stabil, sehingga produktivitas pertanian dapat meningkat dan risiko banjir di area persawahan dapat berkurang. Dengan program ini, MGR dapat membantu meningkatkan efisiensi penggunaan sumber daya air,

Key activities included sediment dredging in irrigation channels in Duhiadaa Sub-district to maximize water flow capacity to community rice fields. Through this initiative, farmers gained more stable and reliable access to water, supporting increased agricultural productivity and reducing flood risks in agricultural areas. This program contributed to improved water resource efficiency, strengthened local food security, and the promotion of sustainable environmental

mendukung ketahanan pangan lokal, serta mewujudkan praktik pengelolaan lingkungan yang berkelanjutan di Kabupaten Pohuwato.

management practices in Pohuwato Regency.



▲ *Pani Gold Mine participated in the release of captive-bred maleo birds into their natural habitat*

Kelembagaan masyarakat
Community Institutions

Di pilar kelembagaan masyarakat, MGR melaksanakan program pengembangan kegiatan sosial, olahraga, serta peningkatan dukungan sarana kelembagaan desa dan pemerintah. Program ini menjangkau masyarakat di Kecamatan Buntulia, Kecamatan Marisa, dan Desa Hulawa, dengan penerima manfaat utama terdiri atas atlet muda, ibu hamil, dan anak-anak sebagai kelompok rentan yang mendapatkan dukungan tidak langsung melalui fasilitas layanan kesehatan.

Kegiatan utama meliputi dukungan pelaksanaan BLISPI Youth Cup Gorontalo, yang melibatkan atlet muda dari berbagai desa di Kecamatan Buntulia dan Marisa untuk berpartisipasi dalam ajang kompetisi tingkat provinsi. Melalui kegiatan ini, MGR berkontribusi dalam mendorong pengembangan bakat olahraga dan memperkuat semangat sportivitas generasi muda. Selain itu, MGR memberikan bantuan kelengkapan alat dan perlengkapan Posyandu di Desa Hulawa untuk menunjang kegiatan pelayanan kesehatan rutin bagi lebih dari 30 penerima manfaat, terdiri atas ibu hamil, anak-anak stunting, dan anak gizi kurang. Dukungan ini memperkuat kolaborasi antara Puskesmas Buntulia dan kader kesehatan desa dalam memberikan pelayanan yang lebih optimal.

Under the community institutional pillar, MGR implemented programs focused on social development, sports activities, and strengthening village and government institutional facilities. These programs reached communities in Buntulia Sub-district, Marisa Sub-district, and Hulawa Village, with primary beneficiaries including young athletes, pregnant women, and children as vulnerable groups receiving indirect support through improved health service facilities.

Key activities included support for the BLISPI Youth Cup Gorontalo, which engaged young athletes from various villages in Buntulia and Marisa Sub-districts in provincial-level competitions. Through this initiative, MGR contributed to sports talent development and the promotion of sportsmanship among youth. MGR also provided equipment and supplies for Posyandu services in Hulawa Village, supporting routine health services for more than 30 beneficiaries, including pregnant women, stunted children, and undernourished children. This support strengthened collaboration between the Buntulia Community Health Center (Puskesmas) and village health cadres in delivering more effective health services.

Infrastruktur [203-1][203-2][14.9.3]
Infrastructure

Program PPM infrastruktur MGR telah menjangkau 1,810 penerima manfaat di Desa Bulangita, Siduwonge, Hulawa, dan Kabupaten Pohuwato. Kegiatan utama meliputi program Manunggal Air bersama KODIM 1313/Pohuwato di Desa Bulangita dan Siduwonge yang menyediakan akses air bersih bagi 35 keluarga, serta renovasi Masjid Agung Baiturrahim Pohuwato yang memberikan manfaat bagi lebih dari 1.700 warga untuk beribadah dengan lebih nyaman.

Selain itu, MGR turut mendukung peresmian kawasan perumahan Kampung Baru di Desa Hulawa melalui kunjungan Wakil Menteri PKP. Seluruh program tersebut bertujuan meningkatkan akses terhadap fasilitas dasar, mendukung kegiatan sosial-keagamaan, dan memperkuat infrastruktur masyarakat di Kabupaten Pohuwato.

MGR's infrastructure CDE programs reached 1,810 beneficiaries in Bulangita, Siduwonge, Hulawa Villages, and across Pohuwato Regency. Key activities included the Manunggal Air program in collaboration with KODIM 1313/Pohuwato in Bulangita and Siduwonge Villages, which provided access to clean water for 35 families, as well as the renovation of the Baiturrahim Grand Mosque in Pohuwato, benefiting more than 1,700 residents by improving comfort for worship activities.

In addition, MGR supported the inauguration of the Kampung Baru housing area in Hulawa Village through a visit by the Vice Minister of Public Housing and Settlement Areas. These programs aimed to improve access to basic facilities, support socio-religious activities, and strengthen community infrastructure in Pohuwato Regency.



▲ *Pani Gold Mine supports the renovation of the Baiturrahim Grand Mosque in Pohuwato*

Realisasi Dana Program PPM MGR

[203-1][203-2][14.9.4][KPI B8.2]

Sepanjang tahun 2025, total dana program PPM yang direalisasikan oleh seluruh site MGR mencapai Rp3,47 miliar atau setara dengan 210.743 dolar AS, dengan rincian sebagai berikut:

MGR's CDE Program Fund Allocation

Throughout 2025, the total funds used for CDE by all MGR sites amounted to IDR3.47 billion or equivalent to USD 210,743. The allocation of funds by program is presented below:

No	Pilar PPM CDE Pillars	Dana Disalurkan Fund Disbursed (USD)
1	Pendidikan | Education	71,916
2	Kesehatan | Health	10,460
3	Tingkat Pendapatan Riil atau Pekerjaan | Real Income Level or Employment	1,385
4	Kemandirian Ekonomi | Economic Independence	3,080
5	Sosial dan Budaya | Social and Cultural	53,073
6	Lingkungan | Environment	2,584
7	Peningkatan Kapasitas Masyarakat | Community Capacity	1,075
8	Pembangunan Infrastruktur | Infrastructure Development	67,170
	Total	**210,743**

Pendekatan Bertanggung Jawab terhadap Pertambangan Rakyat dan Skala Kecil (ASM)

[14.13.1] [14.13.2] [14.13.3]

MGR menjalankan bisnis dengan mematuhi peraturan dan hukum yang berlaku serta beroperasi berdasarkan izin-izin yang telah diperoleh dari Pemerintah Pusat dan Pemerintah Daerah. PETS memiliki Izin Usaha Pertambangan (IUP), sementara GSM memiliki Kontrak Karya untuk melaksanakan kegiatan operasional. Dalam menjalankan usahanya, MGR menerapkan praktik pertambangan yang baik, memastikan kesehatan dan keselamatan karyawan, kontraktor, mitra bisnis, serta masyarakat di sekitar wilayah operasional, serta menerapkan pengelolaan lingkungan sesuai dengan peraturan nasional dan standar global.

Sebagai bagian dari pengelolaan risiko sosial dan lingkungan, MGR mengidentifikasi adanya kegiatan penambangan yang dilakukan oleh penambang tanpa izin (PETI) yang termasuk dalam kategori pertambangan rakyat dan skala kecil, baik di dalam maupun di sekitar wilayah IUP MGR. Berdasarkan peraturan perundang-undangan yang berlaku, kegiatan ASM yang dilakukan di dalam wilayah konsesi MGR merupakan aktivitas yang tidak sesuai dengan ketentuan hukum. Selain itu, kegiatan penambangan oleh PETI yang tidak menerapkan praktik pertambangan yang baik berpotensi menyebabkan kerusakan lingkungan dan membahayakan kesehatan masyarakat di sekitar wilayah operasional.

Responsible Approach to Artisanal and Small-Scale Mining (ASM)

MGR conducts its business in compliance with applicable laws and regulations and operates based on permits obtained from the Central Government and Regional Governments. PETS holds a Mining Business License (IUP), while GSM operates under a Contract of Work to carry out its operational activities. In conducting its operations, MGR implements good mining practices, ensures the health and safety of employees, contractors, business partners, and communities surrounding the operational areas, and applies environmental management in accordance with national regulations and global standards.

As part of its social and environmental risk management, MGR has identified the presence of unauthorized mining activities (Pertambangan Tanpa Izin/PETI), which fall under the category of Artisanal and Small-Scale Mining (ASM), both within and around MGR's IUP areas. Based on applicable laws and regulations, PETI activities conducted within MGR's concession areas are not in accordance with legal provisions. In addition, PETI activities that do not follow good mining practices have the potential to cause environmental damage and pose risks to the health and safety of communities surrounding the operational areas.

MGR secara konsisten melakukan koordinasi dengan instansi pemerintah terkait mengenai keberadaan aktivitas PETI di dalam maupun di sekitar wilayah operasional. Namun demikian, sesuai dengan ketentuan hukum yang berlaku, penyelesaian PETI merupakan tanggung jawab Aparat Penegak Hukum dan instansi pemerintah yang berwenang.

Sejak Desember 2022, Manajemen MGR telah melakukan musyawarah dengan kelompok PETI difasilitasi oleh Satgas yang terdiri dari Forum Koordinasi Pimpinan Daerah (Forkopimda) Pohuwato, Asosiasi Penambang Rakyat Indonesia (APRI), Aliansi Penambang, KUD Dharma Tani serta perwakilan MGR untuk menghimbau kelompok PETI agar meninggalkan kegiatan penambangan di wilayah konsesi MGR. Sebagai tindak lanjut musyawarah tersebut, sejak tahun 2023 MGR telah memberikan kompensasi yang disebut tali asih kepada pelaku ASM yang bersedia menghentikan kegiatan penambangan di dalam konsesi MGR serta meninggalkan wilayah konsesi MGR. Program tali asih tersebut dilaksanakan berdasarkan prinsip transparansi dan keadilan. Pada tahun 2025, guna mempercepat penyelesaian program tali asih bagi pelaku ASM yang belum menerima tali asih, Gubernur Gorontalo membentuk Tim Percepatan Tali Asih yang terdiri dari unsur pemerintah daerah dan aparat penegak hukum.

Selain itu, MGR secara konsisten memastikan tidak terdapat aktivitas ASM di zona berisiko tinggi, seperti area peledakan dan area operasi aktif. Untuk mendukung upaya tersebut, MGR menerapkan langkah-langkah pengendalian lingkungan serta memberikan edukasi berkelanjutan kepada ASM mengenai risiko kesehatan dan keselamatan yang dapat timbul dari praktik penambangan yang tidak aman.

MGR consistently coordinates with relevant government agencies regarding the presence of PETI activities within and around its operational areas. However, in accordance with applicable legal provisions, the resolution of PETI activities is the responsibility of law enforcement authorities and the relevant government agencies.

Since December 2022, MGR Management has engaged in structured consultations with PETI groups facilitated by a Task Force consisting of the Regional Leadership Coordination Forum (Forkopimda) of Pohuwato, the Indonesian Artisanal Miners Association (APRI), the Miners Alliance, KUD Dharma Tani, and representatives of MGR, encouraging PETI groups to cease mining activities within MGR's concession areas. As a follow-up to these discussions, since 2023 MGR has provided compensation referred to as tali asih to ASM actors who are willing to stop mining activities within and leave MGR's concession areas. The tali asih program is implemented based on the principles of transparency and fairness. In 2025, in order to accelerate the completion of the tali asih program for ASM actors who have not yet received it, the Governor of Gorontalo established a Tali Asih Acceleration Team consisting of representatives from the regional government and law enforcement authorities.

In addition, MGR consistently ensures that there are no ASM activities in high-risk zones, such as blasting areas and active operational areas. To support these efforts, MGR implements environmental control measures and provides continuous education to ASM actors regarding the health and safety risks that may arise from unsafe mining practices.

Pemberdayaan Pemasok Lokal [204-1][14.9.5][B.1][E.5] [KPI B5.1]

MGR mengutamakan pemasok lokal untuk berkontribusi dalam peningkatan pendapatan masyarakat dan pemerintah daerah. MGR mendefinisikan pemasok lokal sebagai perusahaan yang berbadan hukum Indonesia atau bukan berbadan hukum, yang didirikan dan beroperasi di wilayah Republik Indonesia atau di luar wilayah Republik Indonesia. Meskipun menghadapi berbagai tantangan, seperti keterbatasan kompetensi dan tata kelola pemasok, MGR terus berupaya memperkuat kerja sama dengan pemasok lokal dan nasional. Melalui kolaborasi antara Divisi Pengadaan dan Divisi Community, MGR berkomitmen untuk mendorong pengembangan kompetensi pemasok lokal.

Kebijakan Masyarakat menyatakan bahwa MGR berkomitmen untuk mendorong pembangunan ekonomi lokal melalui dukungan terhadap pengadaan lokal dan mengutamakan kesempatan kerja bagi masyarakat lokal. Kebijakan Masyarakat dapat diakses di: Merdeka Gold Resources - Documents.

Pada tahun 2025, pengeluaran MGR untuk pemasok nasional dan lokal mencapai USD 177.712.195 atau 93,82%, sementara pengeluaran untuk pemasok internasional sebesar USD 11.700.364 atau 6,18%.

Supporting Local Suppliers

MGR prioritizes local suppliers as part of its efforts to contribute to increased community income and regional economic development. MGR defines local suppliers as companies, whether incorporated or unincorporated, that are established and operate within or outside the territory of the Republic of Indonesia. Despite facing various challenges, including limitations in supplier competencies and governance, MGR continues to strengthen cooperation with both local and national suppliers. Through collaboration between the Procurement Division and the Community Division, MGR is committed to supporting the capacity development and competency enhancement of local suppliers.

The Community Policy states that MGR is committed to promoting local economic development by supporting local procurement and prioritizing employment opportunities for local communities. The Community Policy is publicly accessible at: Merdeka Gold Resources - Documents.

In 2025, MGR's expenditures for national and local suppliers amounted to USD 177,712,195 or 93.82%, while expenditures for international suppliers totaled USD 11,700,364 or 6.18%.

Respecting Human Rights

Menghormati Hak Asasi Manusia

▲ *Lahe Island, located in front of the Marisa Port pier, Pohuwato Timur Village, Gorontalo.*

Menghormati Hak Asasi Manusia
Respecting Human Rights

2025 Performance

Human Rights Management System

Human Rights Policy was developed

Security and Human Rights

Annual human rights training delivered to Pani's security personnels

Human Rights Training

Human rights training was delivered to 27 contractor representatives

2026 Target

Human Rights Management System

Implement and monitor Human Rights Policy

Security and Human Rights

Provide human rights training for 100% security personnels

Human Rights Training

Provide regular human rights training to employees and contractors

Pendekatan Manajemen [14.19.1][KPI B4.2]

MGR melaksanakan Strategi Keberlanjutan dalam aspek penghormatan terhadap Hak Asasi Manusia (HAM) melalui penyusunan dan publikasi Kebijakan Hak Asasi Manusia yang disesuaikan dengan konteks perusahaan serta berlaku bagi seluruh operasi dan mitra bisnis. Kebijakan HAM MGR disusun berdasarkan instrumen resmi antarpemerintah seperti Prinsip-Prinsip Panduan PBB tentang Bisnis dan Hak Asasi Manusia, Deklarasi Universal Hak Asasi Manusia, Kovenan Internasional tentang Hak-Hak Sipil dan Politik, Kovenan Internasional tentang Hak Ekonomi, Sosial, dan Budaya, serta prinsip-prinsip mendasar dalam Deklarasi ILO mengenai Hak-Hak dan Prinsip-Prinsip Mendasar di Tempat Kerja.

MGR berkomitmen untuk mengakui dan menghormati hak-hak semua individu, termasuk kelompok yang rentan terhadap dampak negatif, seperti masyarakat adat, perempuan, kelompok agama dan etnis minoritas, anak-anak, serta penyandang disabilitas. Prinsip kesetaraan dan nondiskriminasi diterapkan dalam setiap interaksi dengan kelompok-kelompok ini serta dengan pemangku kepentingan lainnya.

Management Approach

MGR implements its Sustainability Strategy in the area of human rights by establishing and publishing a Human Rights Policy tailored to the Company's context and applicable across all operations and business partners. The MGR Human Rights Policy is aligned with intergovernmental instruments, including the UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the ILO Declaration on Fundamental Principles and Rights at Work.

MGR is committed to recognizing and respecting the rights of all individuals, including groups vulnerable to adverse impacts, such as Indigenous peoples, women, religious and ethnic minorities, children, and persons with disabilities. The principles of equality and non-discrimination are applied in all interactions with these groups and other stakeholders.

Untuk memastikan implementasi dan pengawasan Kebijakan HAM yang efektif, MGR memiliki struktur tata kelola yang kuat. Direksi bertanggung jawab atas pengawasan tertinggi terhadap kebijakan HAM, termasuk memberikan arahan dan persetujuan terhadap program-program terkait hak asasi manusia, mengevaluasi efektivitas pelaksanaan kebijakan dan program hak asasi manusia. Komite Keberlanjutan secara berkala memantau implementasi dan kinerja hak asasi manusia serta melaporkannya kepada Direksi. Departemen ESG & Climate Change bertugas mengoordinasikan pelaksanaan kebijakan dan program-program terkait, bekerja sama dengan departemen dan divisi lain serta pemangku kepentingan yang relevan.

MGR menerapkan strategi komprehensif untuk memastikan penghormatan terhadap HAM dalam seluruh kegiatan operasionalnya. Strategi ini mencakup uji tuntas HAM, yaitu proses identifikasi dan penilaian risiko serta dampak potensial HAM dari aktivitas operasional secara berkelanjutan. Dalam prosesnya, Selain itu, MGR menyediakan mekanisme pengaduan bagi karyawan, masyarakat, dan pemangku kepentingan lainnya untuk melaporkan isu terkait HAM. Pelatihan dan peningSkatan kesadaran tentang HAM juga diberikan kepada karyawan dan pihak terkait.

Keterlibatan pemangku kepentingan, termasuk masyarakat, organisasi masyarakat sipil, dan pihak-pihak terkait lainnya, merupakan aspek penting dalam upaya MGR menghormati HAM. Selain itu, MGR bekerja sama dengan pemasok untuk memastikan bahwa mereka juga menghormati HAM dalam praktik bisnis mereka, termasuk penghormatan terhadap hak-hak pekerja, penyediaan lingkungan kerja yang aman dan sehat, kebebasan berserikat, serta larangan terhadap kerja paksa, pekerja anak, dan perdagangan manusia.

MGR juga berkomitmen untuk mencegah konflik dan menghindari tindakan kekerasan terhadap masyarakat serta pemangku kepentingan lainnya. Perusahaan memastikan bahwa rantai pasokannya tidak terlibat dalam konflik atau berkontribusi terhadap pelanggaran HAM. Selain itu, MGR memprioritaskan perlindungan hak-hak masyarakat yang terdampak oleh kegiatan operasionalnya, termasuk akses terhadap sumber air bersih serta hak atas lingkungan yang sehat. Kebijakan HAM MGR dapat diakses di Merdeka Gold Resources - Documents.

To ensure effective implementation and oversight of the Human Rights Policy, MGR maintains a robust governance structure. The Board of Directors holds ultimate oversight of the Human Rights Policy, including providing direction and approval for human rights-related programs and evaluating their effectiveness. The Sustainability Committee periodically monitors human rights implementation and performance and reports to the Board of Directors. The ESG & Climate Change Department coordinates policy implementation and related programs in collaboration with other departments, divisions, and relevant stakeholders.

MGR applies a comprehensive strategy to ensure respect for human rights across its operations. This strategy includes human rights due diligence, involving the ongoing identification and assessment of human rights risks and potential impacts arising from operational activities. MGR also provides grievance mechanisms for employees, communities, and other stakeholders to report human rights-related concerns. Human rights training and awareness programs are delivered to employees and relevant parties.

Stakeholder engagement, including with communities, civil society organizations, and other relevant parties, is a key component of MGR's human rights approach. MGR also collaborates with suppliers to ensure respect for human rights in their business practices, including respect for labor rights, provision of safe and healthy working conditions, freedom of association, and the prohibition of forced labor, child labor, and human trafficking.

MGR is further committed to preventing conflict and avoiding acts of violence against communities and other stakeholders. The Company ensures that its supply chain is not involved in conflict or contributing to human rights abuses. MGR also prioritizes the protection of the rights of communities affected by its operations, including access to clean water and the right to a healthy environment. The MGR Human Rights Policy is available at Merdeka Gold Resources - Documents.

Mengintegrasikan Komitmen Penghormatan Hak Asasi Manusia [2-24]

Komitmen MGR terhadap hak asasi manusia terintegrasi di seluruh lini perusahaan, tercermin dalam Kode Etik induk perusahaan yang berlaku untuk MGR, Kebijakan Sumber Daya Manusia, Kebijakan Masyarakat, dan Kode Etik Keberlanjutan Pemasok.

Integration of Human Rights Commitments

MGR's commitment to human rights is embedded across all aspects of its business and is reflected in key corporate policies, including the Code of Conduct of the parent company that is applicable for MGR, Human Resources Policy, Community Policy, and Supplier Sustainability Code of Conduct.

Code of Conduct, Policies, Guidelines and Standards	Relevant Stakeholders/ Areas of Human Rights Risks
Code of Conduct, Health and Safety Policy and Human Resources Policies (Diversity, Equality, and Inclusivity Policy, Anti-Discrimination and Gender Equality Policy, Anti Child Labor and Forced Labor Policy, Freedom of Association and Protection of Organization Policy, Conducive and Positive Work Environment Policy, Speaking Up and Anti-Retaliation Policy)	**Employees and suppliers** • Right to life • Right to an adequate standard of living • Right to just and favorable conditions of work • Right to equality and non-discrimination • Rights not to be subjected to child labor and forced labor • Rights to freedom of association and collective bargaining • Right to a safe and healthy working environment
Community Policy	**Communities** Including access to water, land rights, a clean and healthy environment and the rights of communities near our operations such as local communities, indigenous people, and other vulnerable groups
Supplier Sustainability Code of Conduct	**Suppliers** • Right to adequate standard of living • Right to just and favourable conditions of work • Right to equality and non-discrimination • Rights to freedom of association and collective bargaining • Right to safe and healthy working environment • Right to life
Environmental Policy	**Environment** Risks of environmental degradation on natural resource availability, human health, land and resource rights.

Uji Tuntas Hak Asasi Manusia [2-25][KPI B5.2]

MGR memulai kesiapan uji tuntas HAM dengan memastikan penghormatan HAM di seluruh rantai pasok. MGR kemudian mengadakan pelatihan HAM kepada mitra bisnis dan kontraktor terkait Kebijakan HAM, Kode Etik Keberlanjutan Pemasok, serta implementasi penghormataan HAM sesuai dengan Prinsip-Prinsip Panduan PBB tentang Bisnis dan Hak Asasi Manusia, Deklarasi Universal Hak Asasi Manusia. Pelatihan HAM diikuti oleh 27 perwakilan dari kontraktor utama MGR. Selain itu, pada tahun 2025, Divisi Pengadaan telah menyeleksi 100% mitra bisnis dengan menggunakan indikator Sistem Manajemen Kontraktor (CMS) yang mencakup aspek HAM. [F.19] [409-1] [14.19.2]

Human Rights Due Diligence

To ensure respect for human rights across its supply chain, MGR provides human rights training to business partners and contractors covering the Human Rights Policy, the Supplier Sustainability Code of Conduct, and the implementation of human rights principles in line with the UN Guiding Principles on Business and Human Rights and the Universal Declaration of Human Rights. The training was attended by 27 representatives from MGR's main contractors. In addition, in 2025, the Procurement Division screened 100% of business partners using Contractor Management System (CMS) indicators that include human rights aspects.

HAM dan Keamanan [14.14.1]

MGR menerapkan sistem pengamanan berbasis penghormatan terhadap HAM yang dirancang untuk melindungi pekerja, fasilitas, dan aset perusahaan. Perusahaan memahami bahwa petugas keamanan kerap menghadapi situasi kompleks, sehingga sistem pengamanan yang diterapkan berlandaskan prinsip HAM guna menghindari tindakan kekerasan serta membangun hubungan yang harmonis dengan masyarakat sekitar.

Security and Human Rights

MGR implements a human rights–based security system designed to protect employees, facilities, and Company assets. The Company recognizes that security personnel often face complex situations; therefore, its security approach is grounded in human rights principles to prevent the use of violence and to foster harmonious relationships with surrounding communities.

Pelatihan Hak Asasi Manusia untuk Petugas Keamanan [2-24][410-1][14.14.2]

Pada September 2024, MGR menyelenggarakan pelatihan Hak Asasi Manusia (HAM) di Tambang Emas Pani. Pelatihan ini bertujuan untuk meningkatkan pemahaman personel keamanan mengenai praktik pengamanan yang menghormati HAM serta dampak dan risikonya dalam operasional pertambangan. Kemudian pada November 2025, pelatihan HAM bagi petugas keamanan dilakukan kembali untuk terus mempertahankan pemahaman personel keamanan terkait pelaksanaan tugas pengamanan yang berdasarkan penghormatan HAM. Dengan demikian, petugas keamanan di Tambang Emas Pani yang telah mengikuti pelatihan HAM hingga akhir tahun 2025 adalah sebanyak 31 petugas atau setara dengan 32% dari total petugas keamanan.

Pelatihan ini diselenggarakan oleh tim ESG & Climate Change MGR yang memiliki kompetensi dalam isu HAM. Materi pelatihan mencakup definisi HAM, regulasi nasional dan internasional terkait HAM, isu-isu HAM dalam sektor pertambangan, studi kasus pelanggaran HAM, serta langkah-langkah pencegahan dan mitigasi untuk memastikan praktik pengamanan yang sesuai dengan prinsip HAM.

Human Rights Training for Security Personnel

In September 2024, MGR conducted human rights training at Pani Gold Mine to enhance security personnel's understanding of human rights–respecting security practices and their associated impacts and risks in mining operations. In November 2025, refresher human rights training for security personnel was delivered to maintain and reinforce their understanding of security duties grounded in respect for human rights. Accordingly, 31 security personnel at the Pani Gold Mine had completed human rights training by the end of 2025, representing 32% of the total security personnel.

The training was delivered by MGR's ESG & Climate Change team with expertise in human rights. Training materials covered human rights definitions, relevant national and international regulations, human rights issues in the mining sector, case studies of human rights violations, and prevention and mitigation measures to ensure security practices aligned with human rights principles.





▲ *Human Rights training for security personnel*

HAM dan Pemasok [414-1][14.17.9][KPI B5][KPI B5.4]

MGR berkomitmen untuk memastikan penghormatan HAM di seluruh rantai pasoknya. Oleh karena itu, seluruh mitra bisnis dan kontraktor diwajibkan untuk mematuhi standar HAM yang tinggi sebagaimana tercantum dalam Kode Etik Keberlanjutan Pemasok. Kode etik ini menjadi salah satu aspek utama dalam proses seleksi dan evaluasi mitra bisnis serta pemasok. Pada tahun 2025, Divisi Pengadaan telah menyeleksi 100% pemasok dengan menggunakan indikator Sistem Manajemen Kontraktor (CMS) yang mencakup aspek HAM.

Human Rights and Suppliers

MGR is dedicated to ensuring the respect for human rights across its entire supply chain. As part of this commitment, all business partners and contractors are required to comply with stringent human rights standards as outlined in the Supplier Sustainability Code of Ethics. This code serves as a crucial component of the selection and evaluation process for business partners and suppliers. In 2025, the Procurement Division evaluated and selected 100% of suppliers using the Contractor Management System (CMS), which incorporates human rights criteria.



Human Rights training for business partners

Sistem pelaporan Pelanggaran dan Mekanisme Pengaduan Masyarakat [2-25][2-26][KPI B4.2][KPI B5.3]

MGR berkomitmen untuk melaksanakan dan bekerja sama dalam pemulihan dampak-dampak hak asasi manusia yang mungkin terjadi akibat atau kontribusi dari kegiatan operasional perusahaan. Untuk memastikan proses pemulihan berjalan efektif, perusahaan telah mengembangkan mekanisme penyampaian pengaduan, termasuk Sistem Pelaporan Pelanggaran (Whistleblowing System/WBS), yang dapat diakses oleh karyawan, pekerja mitra bisnis, serta masyarakat umum.

Sistem WBS MGR didasarkan pada prinsip transparansi, akuntabilitas, dan perlindungan pelapor. Mekanisme ini menjamin anonimitas, kerahasiaan laporan, serta perlindungan terhadap pelapor dari tindakan pembalasan. Pelaporan dapat dilakukan melalui situs Speak Up induk perusahaan MGR di https://mcg.whispli.com/SpeakUp, yang dikelola oleh konsultan independen.

Whistleblowing System and Community Grievance Mechanism

MGR is committed to implementing and cooperating in the remediation of any human rights impacts that may arise from or be contributed to by the Company's operational activities. To ensure effective remediation processes, the Company has established grievance channels, including the Whistleblowing System (WBS), accessible to employees, business partner workers, and the general public.

MGR's WBS is founded on the principles of transparency, accountability, and whistleblower protection. The mechanism guarantees anonymity, confidentiality of reports, and protection against retaliation. Reports can be submitted through MGR's parent company Speak Up platform at https://mcg.whispli.com/SpeakUp, which is administered by an independent consultant.



WBS socialization during human rights training for business partners

Selain WBS, MGR juga menyediakan mekanisme pengaduan bagi masyarakat, termasuk pengaduan terkait pelanggaran HAM. Masyarakat dapat menyampaikan keluhan melalui Tim Hubungan Masyarakat melalui formulir, diskusi langsung, email atau telpon sesuai dengan SOP Penyelesaian Keluhan. Pengaduan yang diterima akan dicatat dan diberikan nomor referensi untuk mempermudah identifikasi. Selanjutnya, tim Hubungan Masyarakat akan melakukan analisis melalui wawancara dan observasi guna menentukan validitas pengaduan. Jika pengaduan dianggap sah, departemen terkait akan dilibatkan untuk mencari solusi yang tepat.

Setelah tindak lanjut dilakukan melalui investigasi dan konsultasi dengan pihak terkait, laporan hasil penyelesaian pengaduan akan dikomunikasikan kepada masyarakat terdampak. Jika solusi yang ditawarkan diterima, kesepakatan penyelesaian akan didokumentasikan. Namun, jika solusi yang ditawarkan tidak diterima oleh masyarakat yang memberikan pengaduan, masyarakat dapat mengajukan banding kepada manajemen eksekutif. Masyarakat juga diberikan kesempatan untuk memberikan umpan balik terhadap mekanisme keluhan guna meningkatkan aksesibilitas dan efektivitas.

Berdasarkan laporan keluhan, selama tahun 2025, tidak terdapat laporan yang mengarah pada indikasi kerja paksa, pekerja anak, diskriminasi dan pengambilalihan lahan secara paksa. [F.19] [406-1] [409-1] [14.12.3] [14.19.2] [14.21.7]

In addition to the WBS, MGR provides a community grievance mechanism, including complaints related to human rights violations. Community members may submit grievances to the Community Relations Team through forms, direct discussions, email, or telephone in accordance with the Grievance Resolution SOP. Each complaint received is recorded and assigned a reference number to facilitate tracking. The Community Relations team then conducts analysis through interviews and observations to determine the validity of the complaint. If deemed substantiated, the relevant departments are engaged to identify appropriate solutions.

Following investigation and consultation with relevant parties, the grievance resolution outcome is communicated to the affected community. If the proposed solution is accepted, the settlement agreement is documented. If If the the proposed solution was not accepted by the complainant, they may appeal to executive management. Communities are also invited to provide feedback on the grievance mechanism to enhance its accessibility and effectiveness.

Based on grievance records, in 2025 there were no reports indicating forced labor, child labor, discrimination, or forced land acquisition.

Adopting Good Governance

Mengadopsi Tata Kelola yang Baik



▲ *MGR is listed on the Indonesia Stock Exchange (IDX)*

Mengadopsi Tata Kelola yang Baik
Adopting Good Corporate Governance

2025 Performance

Regulatory Compliance

The Company recorded no instances of non-compliance with applicable laws or regulations

Code of Conduct

All employees (100%) received a refresher on the Code of Conduct through periodic email communications

Responsible Supply Chain

- A total of 54 employees completed the CMS training held at the Pani Gold Mine
- Zero contracts were terminated due to significant environmental and social impacts on contractor performance
- 100% of primary contractors were assessed for compliance with CMS standards during the contractors' selection process

Risk Management

- A total of 68 participants have attended the risk and opportunities management training
- Risk and opportunity management committee regular meeting on extreme and high risks

2026 Target

Regulatory Compliance

Maintain zero instances of non-compliance with laws or regulations resulting in fines, sanctions, or penalties from regulatory or law enforcement authorities

Code of Conduct

Ensure 100% of new and existing employees receive the Code of Conduct training and communication

Responsible Supply Chain

- Increase the number of participants in CMS training
- Maintain zero contract terminations due to significant environmental and social impacts on contractor performance
- Maintain 100% CMS compliance evaluation for all primary contractors during the contractors' selection process

Risk Management

- Increase participation in risk and opportunity management training throughout 2026
- Risk and opportunity management committee regular meeting on extreme and high risks

Pendekatan Manajemen

MGR berkomitmen untuk senantiasa menerapkan prinsip-prinsip Tata Kelola Perusahaan yang Baik secara konsisten dan berkelanjutan. Komitmen tersebut diwujudkan melalui penyusunan dan implementasi Pedoman Tata Kelola Perusahaan yang Baik yang mengacu pada peraturan perundang-undangan yang berlaku, antara lain Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas (UU PT) sebagaimana telah diubah dari waktu ke waktu, Undang-Undang Nomor 8 Tahun 1995 tentang Pasar Modal sebagaimana telah diubah dari waktu ke waktu, serta berbagai peraturan yang diterbitkan oleh Otoritas Jasa Keuangan Republik Indonesia dan regulator terkait lainnya.

Our Management Approach

MGR is committed to consistently implementing the principles of Good Corporate Governance (GCG). This commitment is demonstrated through the development and implementation of the GCG Guidelines, which refer to applicable laws and regulations, including Law No. 40 of 2007 on Limited Liability Companies (as amended from time to time), Law No. 8 of 1995 on Capital Markets (as amended), and various regulations issued by the Financial Services Authority of the Republic of Indonesia (OJK) and other relevant regulators.

Pedoman GCG berfungsi sebagai acuan dalam pengambilan keputusan strategis oleh Direksi, pelaksanaan fungsi pengawasan oleh Dewan Komisaris, serta sebagai tolok ukur objektif dalam mengevaluasi efektivitas penerapan GCG di seluruh entitas usaha.

Pedoman GCG MGR disusun dalam tiga tingkat. Tingkat pertama mencakup Pedoman GCG perusahaan, tingkat kedua terdiri dari piagam, kode etik, serta kebijakan manajemen. Adapun tingkat ketiga mencakup Prosedur Operasi Standar yang mendukung penerapan prinsip-prinsip GCG dalam kegiatan operasional sehari-hari. Pedoman GCG dapat diakses di Pedoman Tata Kelola Perusahaan yang Baik.

Sebagai bagian dari komitmen terhadap kepatuhan dan integritas, MGR secara berkelanjutan memantau kepatuhan terhadap hukum dan peraturan yang berlaku. Sepanjang tahun 2025, tidak terdapat pelanggaran terhadap ketentuan hukum yang mengakibatkan denda, sanksi non-moneter, maupun bentuk sanksi hukum lainnya dari otoritas yang berwenang, termasuk Otoritas Jasa Keuangan dan Bursa Efek Indonesia. [2-27]

Struktur Tata Kelola [2-9]

Struktur tata kelola MGR merujuk pada UUPT, yang terdiri atas Rapat Umum Pemegang Saham Tahunan (RUPST), Dewan Komisaris, dan Direksi. RUPS merupakan organ perseroan yang memiliki yang tidak diberikan kepada Dewan Komisaris dan Direksi, termasuk dalam pengambilan keputusan strategis sesuai dengan ketentuan Anggaran Dasar dan peraturan perundang-undangan yang berlaku.

Dewan Komisaris bertanggung jawab melakukan pengawasan terhadap kebijakan pengurusan serta jalannya pengelolaan Perseroan oleh Direksi, sekaligus memberikan nasihat guna memastikan Perseroan dikelola secara efektif, *prudent*, dan selaras dengan kepentingan pemangku kepentingan. Sementara itu, Direksi bertanggung jawab penuh atas pengurusan Perseroan dan pengambilan keputusan operasional sehari-hari.

Dalam menjalankan tugas dan kewajibannya, Dewan Komisaris MGR dibantu oleh beberapa komite, yaitu Komite Audit serta Komite Nominasi dan Remunerasi. Adapun pelaksanaan tugas Direksi didukung oleh Sekretaris Perusahaan dan Unit Audit Internal. Selain itu, Direksi juga memperoleh dukungan dari Komite Keberlanjutan, Komite Manajemen Risiko dan Peluang, Komite Kesehatan dan Keselamatan Kerja, dan Komite Tailing dan Dewan Peninjauan Tailing Independen.

Dewan Komisaris MGR terdiri atas satu Presiden Komisaris dan satu Komisaris Independen, yang seluruhnya laki-laki. Masa jabatan anggota Dewan Komisaris terhitung sejak tanggal pengangkatan oleh Rapat Umum Pemegang Saham Tahunan (RUPST) sampai dengan penutupan RUPST kelima berikutnya, tanpa mengurangi hak RUPST untuk memberhentikan anggota

The GCG Guidelines serve as a reference for strategic decision-making by the Board of Directors, oversight by the Board of Commissioners, and an objective benchmark for evaluating the effectiveness of GCG implementation across all business entities.

MGR's GCG Guidelines are structured into three tiers. The first tier comprises the Company's GCG Guidelines, the second tier includes charters, codes of conduct, and management policies, and the third tier consists of Standard Operating Procedures (SOPs) that support the implementation of GCG principles in daily operations. The GCG Guidelines are accessible in the Good Corporate Governance Guidelines.

As part of its commitment to compliance and integrity, MGR continuously monitors adherence to applicable laws and regulations. Throughout 2025, there were no violations of legal provisions resulting in fines, non-monetary sanctions, or other legal penalties from competent authorities, including the Financial Services Authority and the Indonesia Stock Exchange.

Governance Structure

MGR's governance structure refers to the Limited Liability Company Law and comprises the General Meeting of Shareholders (AGMS), the Board of Commissioners, and the Board of Directors. The AGMS is the Company's governing body holding authorities not delegated to the Board of Commissioners and Board of Directors, including strategic decision-making in accordance with the Articles of Association and applicable regulations.

The Board of Commissioners is responsible for supervising the management policies and the overall administration of the Company by the Board of Directors and providing advice to ensure the Company is managed effectively, prudently, and in alignment with stakeholder interests. Meanwhile, the Board of Directors is fully responsible for managing the Company and making day-to-day operational decisions.

In performing its duties, the Board of Commissioners is supported by several committees, namely the Audit Committee and the Nomination and Remuneration Committee. The Board of Directors is supported by the Corporate Secretary and the Internal Audit Unit. In addition, the Board of Directors is assisted by the Sustainability Committee, the Risk and Opportunity Management Committee, the Occupational Health and Safety Committee, and the Tailings Committee and Independent Tailings Review Board.

MGR's Board of Commissioners consists of one President Commissioner and one Independent Commissioner, both male. The term of office of members of the Board of Commissioners runs from the date of appointment by the Annual General Meeting of Shareholders (AGMS) until the closing of the fifth

Dewan Komisaris sewaktu-waktu sesuai dengan Anggaran Dasar Perseroan dan ketentuan peraturan perundang-undangan yang berlaku.

Direksi MGR berjumlah empat orang, dengan komposisi seluruhnya laki-laki. Masa jabatan Direksi dimulai sejak tanggal pengangkatan oleh RUPST sampai dengan penutupan RUPST kelima berikutnya, tanpa mengurangi hak RUPS untuk sewaktu-waktu memberhentikan anggota Direksi sesuai dengan Anggaran Dasar Perseroan dan ketentuan peraturan perundang undangan yang berlaku.

Komite Keberlanjutan

Direksi membentuk Komite Keberlanjutan untuk mendukung pengambilan keputusan dan mengawasi pengelolaan dampak perusahaan terhadap ekonomi, lingkungan, dan masyarakat. Selain itu, Komite Keberlanjutan bertanggung jawab membantu Dewan Komisaris dalam mengawasi implementasi komitmen dan kinerja keberlanjutan MGR. Komite ini dipimpin oleh Presiden Direktur, dengan anggota yang terdiri dari Presiden Direktur, Direktur, Manajemen Eksekutif, Kepala Teknik Tambang (KTT), Direktur Proyek, General Manager Risiko dan Kepatuhan, General Manager Lingkungan dan Manager ESG dan Perubahan Iklim. Komite Keberlanjutan ditetapkan melalui Piagam Komite Keberlanjutan.

Komite Manajemen Risiko dan Peluang

Komite Manajemen Risiko dan Peluang dibentuk untuk membantu Direksi dalam mengawasi dan memantau manajemen risiko dan peluang di MGR. Tanggung jawabnya meliputi peninjauan berkala terhadap kebijakan, strategi, target, dan panduan manajemen risiko MGR. Komite ini juga meninjau risiko sosial, lingkungan (termasuk risiko perubahan iklim dan kelangkaan air), kesehatan dan keselamatan, serta risiko operasional. Selain itu, komite meninjau dan menyetujui tindakan mitigasi dan pengendalian untuk risiko ekstrem dan tinggi serta mengevaluasi efektivitas tindakan tersebut. Komite ini beranggotakan Presiden Direktur MGR atau pejabat yang ditunjuk sebagai pengganti, Tim Eksekutif, General Manager Operasional, Direktur Proyek, dan Manager Risiko MGR melalui Piagam Komite Manajemen Risiko dan Peluang.

Komite Kesehatan dan Keselamatan Kerja

Komite Kesehatan dan Keselamatan Kerja (K3) dibentuk oleh Direksi untuk membantu dalam pengawasan implementasi dan realisasi komitmen kesehatan serta keselamatan kerja MGR. Tanggung jawab komite meliputi peninjauan kebijakan, strategi, target, dan panduan kesehatan serta keselamatan kerja secara berkala. Komite ini juga memantau kinerja kesehatan dan keselamatan kerja melalui forum dan laporan, menunjuk anggota kunci dalam Tim Manajemen Krisis MGR, serta memastikan informasi terkait fungsi dan peran komite

subsequent AGMS, without prejudice to the GMS's right to dismiss members of the Board of Commissioners at any time in accordance with the Company's Articles of Association and applicable regulations.

MGR's Board of Directors comprises four members, all male. The term of office of the Board of Directors begins from the date of appointment by the AGMS until the closing of the fifth subsequent AGMS, without prejudice to the GMS's right to dismiss members of the Board of Directors at any time in accordance with the Company's Articles of Association and applicable laws and regulations

Sustainability Committee

The Board of Directors has established the Sustainability Committee to support decision-making and oversee the management of the Company's impacts on the economy, environment, and society. The Committee also assists the Board of Commissioners in overseeing the implementation of MGR's sustainability commitments and performance. The Committee is chaired by the President Director, with members comprising the President Director, Directors, Executive Management, the Mine Technical Head (KTT), the Project Director, the General Manager of Risk and Compliance, the General Manager of Environment, and the ESG and Climate Change Manager. The Sustainability Committee is established through Sustainability Committee Charter.

Risk and Opportunity Management Committee

The Risk and Opportunity Management Committee was established to assist the Board of Directors in overseeing and monitoring risk and opportunity management at MGR. Its responsibilities include periodic review of MGR's risk management policies, strategies, targets, and guidelines. The Committee also reviews social, environmental (including climate and water scarcity risks), occupational health and safety, and operational risks. In addition, it reviews and approves mitigation and control actions for extreme and high risks and evaluates their effectiveness. The Committee comprises the President Director (or a designated representative), the Executive Team, the General Manager of Operations, the Project Director, and the Risk Manager, as stipulated in the Risk and Opportunity Management Committee Charter.

Health and Safety Committee

The Occupational Health and Safety (OHS) Committee was established by the Board of Directors to assist in overseeing the implementation and realization of MGR's occupational health and safety commitments. The Committee's responsibilities include periodic review of OHS policies, strategies, targets, and guidelines. It also monitors OHS performance through forums and reports, appoints key members of the MGR Crisis Management Team, and ensures that information regarding the Committee's functions and roles is formulated, reviewed,

diformulasikan, ditinjau, dan disebarluaskan kepada seluruh karyawan. Komite ini dipimpin oleh Presiden Direktur, dengan anggota yang terdiri dari Tim Eksekutif, General Manajer Risiko, Kepatuhan dan Sistem, General Manajer Operasional, dan Manajer K3.

Komite Tinjauan Tailing

Komite Tinjauan Tailing dibentuk untuk membantu Direksi dalam mengawasi manajemen tailing di MGR. Komite ini bertanggung jawab menyampaikan informasi kepada Presiden Direktur tentang risiko tata kelola yang berkaitan dengan fasilitas *tailing*, serta menilai efektivitas rencana tindakan mitigasi risiko. Komite mengawasi implementasi tindakan terkait manajemen risiko tata kelola dan perbaikan berkelanjutan dalam pengelolaan fasilitas *tailing*. Selain itu, komite memastikan bahwa Independent Tailings Review Board (ITRB) menyelesaikan tinjauan tahunan mengenai desain, konstruksi, operasi, dan penutupan fasilitas *tailing* MGR.

Komite juga memberikan dukungan manajemen eksekutif serta sumber daya untuk tindakan yang diidentifikasi dari hasil tinjauan ITRB, serta memperbarui daftar risiko yang relevan untuk setiap unit bisnis secara tahunan. *Chief Operating Officer* bertindak sebagai Ketua Komite dengan anggota yang terdiri dari *Chief Operating Officer*, Site General Manager of Operations, Executive VP Sustainability, General Manajer Risiko, Kepatuhan dan Sistem, Principal Tailings, Tailing Storage Facility (TSF) Construction Manager, Processing Manager, dan Mining Manager.

Prosedur Nominasi Dewan Komisaris dan Direksi [2-10]

Proses nominasi anggota Dewan Komisaris dan Direksi Perseroan, dilaksanakan melalui Komite Nominasi dan Remunerasi yang diketuai oleh salah satu Komisaris Independen Perseroan. Komite Nominasi dan Remunerasi bertugas melakukan penelaahan, penilaian, serta menyusun rekomendasi calon anggota Direksi dan Dewan Komisaris beserta dasar pertimbangannya untuk disampaikan kepada Dewan Komisaris.Selanjutnya, Dewan Komisaris menelaah rekomendasi tersebut sebelum menetapkan usulan calon untuk disampaikan kepada pemegang saham melalui RUPST guna memperoleh persetujuan.

Setiap calon yang diusulkan wajib memenuhi persyaratan dan kualifikasi yang ditetapkan Perseroan, termasuk integritas, kompetensi, pengalaman, serta pelaksanaan penilaian kemampuan dan kepatutan (*fit and proper assessment*) yang dilakukan secara internal, dengan mengacu pada Peraturan Otoritas Jasa Keuangan Nomor 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik. Dengan demikian, penetapan akhir anggota Dewan Komisaris dan Direksi dilakukan melalui keputusan RUPS sesuai dengan ketentuan Anggaran Dasar Perseroan dan peraturan perundang-undangan yang berlaku.

and disseminated to all employees. The Committee is chaired by the President Director, with members comprising the Executive Team, the General Manager of Risk, Compliance and Systems, the General Manager of Operations, and the OHS Manager.

Tailing Review Committee

The Tailing Review Committee is established to assist the Board of Directors in overseeing tailings management at MGR. The committee is responsible for reporting to the President Director on governance risks associated with tailings facilities and evaluating the effectiveness of risk mitigation strategies. It ensures the implementation of risk governance measures and continuous improvements in tailings facility management. Additionally, the committee oversees the Independent Tailings Review Board (ITRB), which conducts an annual review of the design, construction, operation, and closure of MGR's tailings facilities.

The committee also provides executive management with support and resources for actions identified in ITRB reviews and updates the relevant risk register for each business unit annually. The Chief Operating Officer serves as the committee chair, with members including the Chief Operating Officer, Site General Manager of Operations, Executive VP of Sustainability, General Manager of Risk, Compliance, and System, Principal Tailings, Tailing Storage Facility (TSF) Construction Manager, Processing Manager, and Mining Manager.

Nomination Procedures for the Board of Commissioners and Board of Directors

The nomination process for members of the Company's Board of Commissioners and Board of Directors is conducted through the Nomination and Remuneration Committee, chaired by one of the Company's Independent Commissioners. The Committee reviews, assesses, and prepares recommendations for candidates for the Board of Directors and Board of Commissioners, along with supporting rationale, to be submitted to the Board of Commissioners. The Board of Commissioners then reviews the recommendations before determining proposed candidates to be submitted to shareholders through the AGMS for approval.

Each proposed candidate must meet the Company's requirements and qualifications, including integrity, competence, experience, and completion of an internal fit-and-proper assessment, with reference to OJK Regulation No. 34/POJK.04/2014 on Nomination and Remuneration Committees of Issuers or Public Companies. Accordingly, the final appointment of members of the Board of Commissioners and Board of Directors is determined by GMS resolution in accordance with the Company's Articles of Association and applicable regulations.

Dalam merumuskan usulan nominasi, Komite Nominasi dan Remunerasi mempertimbangkan berbagai kriteria, antara lain latar belakang pendidikan, pengalaman kerja, integritas, kompetensi, tingkat independensi, keberagaman gender, serta pemahaman terhadap isu-isu ekonomi, lingkungan, sosial, dan tata kelola.

In formulating nomination proposals, the Nomination and Remuneration Committee considers various criteria, including educational background, professional experience, integrity, competence, level of independence, gender diversity, and understanding of economic, environmental, social, and governance issues.

Informasi detail mengenai Tugas dan Tanggung Jawab Komite Nominasi dan Remunerasi dapat ditemukan di Pedoman Komite Nominasi dan Remunerasi, sedangkan Proses dan Kriteria Nominasi dan Pengangkatan Dewan Komisaris dan Direksi dapat ditemukan di Pedoman Tata Kerja Dewan Komisaris dan Direksi.

Detailed information regarding the duties and responsibilities of the Nomination and Remuneration Committee is available in the Nomination and Remuneration Committee Charter, while information on the nomination and appointment processes and criteria for members of the Board of Commissioners and the Board of Directors can be found in the Board of Commissioners' and Board of Directors' Rules and Procedures.

Ketua Badan Tata Kelola Tertinggi dan Konflik Kepentingan [2-11] [2-15]

Sejalan dengan Undang-Undang Perseroan Terbatas, MGR menerapkan sistem dewan dua tingkat atau *two-tier board system*, yang terdiri atas Dewan Komisaris dan Direksi. Dengan demikian Komisaris Utama tidak boleh merangkap sebagai Direktur Utama. Dewan Komisaris bertanggung jawab secara kolektif dalam mengawasi kinerja Direksi, memberikan arahan strategis, serta memastikan bahwa perusahaan beroperasi sesuai dengan prinsip-prinsip tata kelola yang baik guna mendukung pencapaian visi dan misi perusahaan. Sementara itu, Direksi bertanggung jawab atas pelaksanaan operasional perusahaan, dengan dukungan dari Sekretaris Perusahaan dan berbagai komite lainnya.

Chair of the Highest Governance Body and Conflict of Interest

In line with the Limited Liability Company Law, MGR implements a two-tier board system comprising the Board of Commissioners and the Board of Directors. Accordingly, the President Commissioner may not concurrently serve as President Director. The Board of Commissioners collectively oversees the performance of the Board of Directors, provides strategic direction, and ensures that the Company operates in accordance with good governance principles to support the achievement of its vision and mission. The Board of Directors is responsible for the execution of the Company's operations, supported by the Corporate Secretary and various committees.

Struktur sistem dewan dua tingkat dirancang untuk memastikan efektivitas dan efisiensi operasional yang selaras dengan kepentingan para pemangku kepentingan, serta untuk menjamin bahwa Direksi dan Dewan Komisaris tidak terpengaruh oleh kepentingan pribadi atau pihak tertentu dan terbebas dari benturan kepentingan.

The two-tier board structure is designed to ensure operational effectiveness and efficiency aligned with stakeholder interests and to ensure that both the Board of Directors and the Board of Commissioners remain independent and free from conflicts of interest or undue influence from personal or third-party interests.

Untuk mengatasi adanya potensi benturan kepentingan, perusahaan menetapkan beberapa kebijakan dan program:
- Kebijakan Benturan Kepentingan sebagai pedoman insan MGR untuk mencegah benturan kepentingan yang timbul dari sebab apapun.
- Membentuk Komite Audit untuk menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan.
- Melaporkan keanggotaan lintas dewan, kepemilikan saham lintas organisasi dengan pemasok dan para pemangku kepentingan lain, keberadaan pemegang saham pengendali, transaksi afiliasi, dan jumlah pelanggaran karena benturan kepentingan dalam Laporan Tahunan (jika ada).
- Sosialisasi whistleblowing system melalui Speak Up System.

To address potential conflicts of interest, the Company has established several policies and programs, including:
- A Conflict of Interest Policy that serves as guidance for all MGR personnel in preventing conflicts of interest arising from any circumstances.
- The establishment of an Audit Committee to review and provide recommendations to the Board of Commissioners regarding potential conflicts of interest.
- Disclosure of cross-directorships, cross-shareholdings with suppliers and other stakeholders, the presence of controlling shareholders, related-party transactions, and the number of conflict-of-interest violations in the Annual Report (if any).
- Ongoing communication and awareness-raising of the whistleblowing mechanism through the Speak Up System.

Selanjutnya, untuk menjaga profesionalisme dan objektivitas dalam menjalankan fungsi pengawasan dan pengelolaan perusahaan, anggota Dewan Komisaris dan Direksi dilarang merangkap jabatan yang dapat menimbulkan benturan kepentingan, baik secara langsung maupun tidak langsung. Selain itu, setiap anggota Dewan Komisaris dan Direksi wajib menunjukkan komitmen yang tinggi untuk menghindari segala bentuk benturan kepentingan, serta menjunjung tinggi etika bisnis dan integritas dalam setiap keputusan dan kebijakan yang diambil. Dalam sistem dewan dua tingkat atau *two-tier board system*, fungsi pengawasan dan pengelolaan dipisahkan secara jelas melalui Dewan Komisaris dan Direksi, sehingga keduanya didefinisikan sebagai badan tata kelola tertinggi.

To maintain professionalism and objectivity in performing supervisory and management functions, members of the Board of Commissioners and the Board of Directors are prohibited from holding concurrent positions that may give rise to conflicts of interest, directly or indirectly. Each member is also required to demonstrate a strong commitment to avoiding conflicts of interest and to uphold business ethics and integrity in every decision and policy. Under the two-tier board system, supervisory and management functions are clearly separated between the Board of Commissioners and the Board of Directors; therefore, both are defined as the highest governance bodies.

Informasi detail tentang ketua badan tata kelola dan manajemen konflik kepentingan dapat ditemukan di Pedoman Tata Kerja Dewan Komisaris dan Direksi.

Detailed information regarding the Chair of the highest governance body and conflict-of-interest management is available in the Rules and Procedures of the Board of Commissioners and the Board of Directors.

Rapat Dewan Komisaris dan Direksi [2-16]

Direksi mengadakan rapat rutin setiap bulan untuk membahas berbagai aspek strategis dan operasional perusahaan. Sementara itu, Dewan Komisaris mengadakan rapat setiap dua bulan untuk menjalankan fungsi pengawasan dan memberikan arahan strategis. Rapat gabungan antara Direksi dan Dewan Komisaris juga dilakukan setiap empat bulan sekali untuk membahas isu-isu penting, termasuk keberlanjutan, kepatuhan, risiko, serta kinerja perusahaan guna memastikan penerapan tata kelola yang konsisten.

Board of Commissioners and Board of Directors Meetings

The Board of Directors holds regular monthly meetings to discuss strategic and operational aspects of the Company. The Board of Commissioners holds meetings every two months to perform its oversight function and provide strategic direction. Joint meetings between the Board of Directors and the Board of Commissioners are held every four months to discuss key issues, including sustainability, compliance, risk, and corporate performance, to ensure consistent governance implementation.

Informasi detail tentang rapat dan kehadiran Dewan Komisaris dan Direksi dapat ditemukan di Laporan Tahunan.

Detailed information regarding meetings and attendance of the Board of Commissioners and the Board of Directors is disclosed in the Annual Report.

Pelatihan Keberlanjutan bagi Badan Tata Kelola Tertinggi [E.2] [2-17]

Untuk secara efektif mengawasi dampak terkait keberlanjutan, MGR memastikan bahwa anggota Badan Tata Kelola Tertinggi terus meningkatkan pemahaman mereka terhadap isu-isu ekonomi, lingkungan, dan sosial yang relevan. Dengan menyadari meningkatnya kompleksitas operasional bisnis serta pentingnya pembangunan berkelanjutan, Perusahaan menugaskan anggota Komite Keberlanjutan dari Departemen ESG & Climate Change untuk secara aktif mengikuti program pengembangan kapasitas yang berfokus pada topik ESG, termasuk pelaporan keberlanjutan, perubahan iklim, dan hak asasi manusia.

Pada tahun 2025, anggota Komite Komite Keberlanjutan telah mengikuti berbagai pelatihan tentang ESG, termasuk pelatihan Manajer Energi oleh Konservasi Energi Solusi Indonesia, perhitungan cakupan 3 Gas Rumah Kaca (GRK) oleh Daun+, pelatihan Prinsip-Prinsip Sukarela mengenai Keamanan dan Hak Asasi Manusia (VPSHR) oleh Rumah Mediasi Indonesia, dan pelatihan Penilaian Daur Hidup.

Melalui berbagai inisiatif ini, MGR memastikan bahwa Badan Tata Kelola Tertinggi tetap memiliki pengetahuan yang memadai untuk menjalankan tanggung jawabnya dalam mengarahkan

Sustainability Training for the Highest Governance Body

To effectively oversee sustainability-related impacts, MGR ensures that members of the Highest Governance Body continuously enhance their understanding of relevant economic, environmental, and social issues. Recognizing the increasing complexity of business operations and the importance of sustainable development, the Company assigns members of the Sustainability Committee from the ESG & Climate Change Department to actively participate in capacity-building programs focused on ESG topics, including sustainability reporting, climate change, and human rights.

In 2025, members of the Sustainability Committee participated in various ESG-related trainings, including Energy Manager training by Konservasi Energi Solusi Indonesia, Scope 3 greenhouse gas (GHG) calculation training by Daun+, Voluntary Principles on Security and Human Rights (VPSHR) training by Rumah Mediasi Indonesia, and Life Cycle Assessment training.

Through these initiatives, MGR ensures that the Highest Governance Body maintains adequate knowledge to fulfill its responsibilities in directing the Company's sustainable

praktik bisnis berkelanjutan Perusahaan. Hasil pelatihan dan diskusi telah dibagikan kepada anggota Direksi yang juga menjabat sebagai anggota Komite Keberlanjutan melalui sesi alih pengetahuan yang diselenggarakan dalam rapat Komite Keberlanjutan.

Evaluasi Kinerja Dewan Komisaris dan Direksi [2-18]

Evaluasi kinerja Dewan Komisaris dan Direksi dilakukan secara berkala melalui mekanisme penelaahan oleh Komite Nominasi dan Remunerasi. Komite Nominasi dan Remunerasi Perseroan sendiri baru dibentuk pada Juni 2025, sehingga pelaksanaan fungsi evaluasi kinerja pada tahun pelaporan masih berada pada tahap awal implementasi dan mencakup periode setelah pembentukan komite.

Dalam pelaksanaannya, Komite Nominasi dan Remunerasi menelaah kinerja Dewan Komisaris dan Direksi secara kolektif dengan mempertimbangkan kinerja Perseroan, efektivitas pelaksanaan fungsi pengawasan dan pengurusan, serta kontribusi strategis masing-masing organ Perseroan. Hasil penelaahan tersebut disusun sebagai rekomendasi untuk disampaikan kepada Dewan Komisaris.

Selanjutnya, Dewan Komisaris melakukan peninjauan atas hasil evaluasi tersebut sebelum menyampaikannya kepada pemegang saham dalam Rapat Umum Pemegang Saham Tahunan (RUPST).

Kriteria evaluasi mencakup:
- Kinerja Perseroan;
- Budaya Kerja Direksi dan Dewan Komisaris;
- Efektivitas fungsi pengawasan dan pengurusan;
- Penerapan tata kelola perusahaan yang baik (GCG);
- Praktik operasional dan pertambangan yang bertanggung jawab; serta
- Komitmen terhadap keberlanjutan, termasuk efektivitas pengelolaan dampak perusahaan terhadap aspek ekonomi, lingkungan, dan sosial.

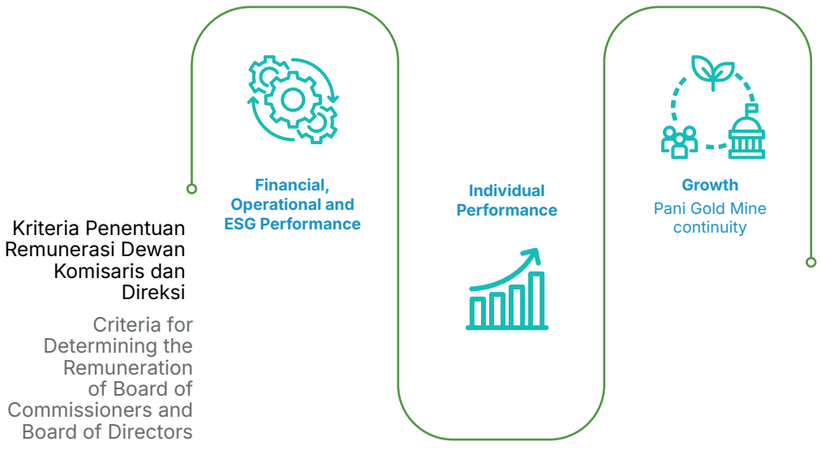
Performance Evaluation of the Board of Commissioners and Board of Directors

The performance evaluation of the Board of Commissioners and Board of Directors is conducted periodically through a review mechanism by the Nomination and Remuneration Committee. The Committee was established in June 2025; therefore, the evaluation function during the reporting year remained in the early stage of implementation and covered the period following the Committee's establishment.

In practice, the Nomination and Remuneration Committee reviews the collective performance of the Board of Commissioners and Board of Directors by considering corporate performance, the effectiveness of supervisory and management functions, and the strategic contributions of each governing body. The review results are formulated as recommendations to the Board of Commissioners.

The Board of Commissioners then reviews the evaluation results before submitting them to shareholders at the Annual General Meeting of Shareholders (AGMS).

The evaluation criteria include:
- Corporate performance;
- The work culture of the Board of Directors and Board of Commissioners;
- Effectiveness of supervisory and management functions;
- Implementation of good corporate governance (GCG);
- Responsible operational and mining practices; and
- Commitment to sustainability, including the effectiveness of managing the Company's impacts on economic, environmental, and social aspects.



Kriteria Penentuan Remunerasi Dewan Komisaris dan Direksi

Criteria for Determining the Remuneration of Board of Commissioners and Board of Directors

Hasil evaluasi tersebut menjadi salah satu pertimbangan dalam proses nominasi, pengangkatan, atau pemberhentian anggota Dewan Komisaris dan Direksi, serta dalam penetapan kebijakan remunerasi. Informasi lebih lanjut disajikan dalam Informasi lebih detail terkait Penilaian Kinerja Dewan Komisaris dan Direksi dapat ditemukan dalam Laporan Tahunan.

Kebijakan Penetapan Remunerasi [2-19][2-20]

Berdasarkan keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) yang diselenggarakan pada Mei 2025, kewenangan penetapan remunerasi bagi anggota Direksi dan Dewan Komisaris dilimpahkan kepada Dewan Komisaris, sesuai dengan ketentuan Anggaran Dasar Perseroan dan peraturan perundang-undangan yang berlaku.

Selanjutnya, seiring dengan pembentukan Komite Nominasi dan Remunerasi pada Juni 2025, Dewan Komisaris dalam menjalankan kewenangan tersebut turut mempertimbangkan rekomendasi yang disampaikan oleh Komite Nominasi dan Remunerasi, khususnya terkait struktur dan besaran remunerasi. Mekanisme ini dilaksanakan dengan mengacu pada Peraturan Otoritas Jasa Keuangan Nomor 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik, guna memastikan bahwa kebijakan remunerasi ditetapkan secara objektif, transparan, dan selaras dengan kepentingan jangka panjang Perseroan.

Untuk memastikan independensi dan objektivitas dalam pelaksanaan tugasnya, Komite Nominasi dan Remunerasi MGR sekurang-kurangnya terdiri dari tiga anggota, yaitu satu Komisaris Independen Perseroan yang menjabat sebagai Ketua Komite, serta dua anggota lainnya yang dapat berasal dari anggota Dewan Komisaris, pihak eksternal Perseroan, atau pejabat manajerial di bawah Direksi yang membidangi fungsi sumber daya manusia. Komposisi ini mencerminkan komitmen Perseroan terhadap penerapan praktik tata kelola perusahaan yang baik dan inklusif.

Informasi detail dapat ditemukan di Pedoman Komite Nominasi dan Remunerasi.

Struktur remunerasi bagi anggota Dewan Komisaris dan Direksi ditentukan berdasarkan tiga komponen utama: gaji, tunjangan, dan fasilitas lainnya. Pada tahun 2025, total remunerasi yang telah dibayarkan kepada Dewan Komisaris dan Direksi mencapai 154.420 dolar Amerika Serikat, yang mencerminkan komitmen perusahaan untuk memberikan penghargaan yang kompetitif sesuai dengan tanggung jawab dan kontribusi mereka dalam mencapai tujuan strategis perusahaan.

Besaran dan struktur remunerasi bagi Direksi dan Dewan Komisaris ditentukan berdasarkan sejumlah indikator, termasuk hasil kinerja, budaya kerja Direksi dan Dewan Komisaris, praktik pertambangan terbaik, Keberlanjutan termasuk tanggung jawab sosial perusahaan, pelestarian lingkungan, serta Kesehatan dan Keselamatan Kerja (K3). Penilaian kinerja dilakukan dengan membandingkan capaian aktual

The evaluation results are considered in the nomination, appointment, or dismissal of members of the Board of Commissioners and Board of Directors, as well as in determining remuneration policies More detailed information regarding the performance evaluation of the Board of Commissioners and the Board of Directors can be found in the Annual Report.

Remuneration Policy

Based on the resolution of the Annual General Meeting of Shareholders (AGMS) held in May 2025, authority for determining remuneration of members of the Board of Directors and Board of Commissioners was delegated to the Board of Commissioners, in accordance with the Company's Articles of Association and applicable regulations.

Following the establishment of the Nomination and Remuneration Committee in June 2025, the Board of Commissioners, in exercising this authority, also considers recommendations from the Committee, particularly regarding remuneration structure and amount. This mechanism is implemented with reference to OJK Regulation No. 34/POJK.04/2014 on Nomination and Remuneration Committees of Issuers or Public Companies to ensure that remuneration policies are determined objectively, transparently, and aligned with the Company's long-term interests.

To ensure independence and objectivity, the MGR Nomination and Remuneration Committee consists of at least three members: one Independent Commissioner serving as Committee Chair and two other members drawn from the Board of Commissioners, external parties, or managerial officials under the Board of Directors responsible for human resources. This composition reflects the Company's commitment to inclusive and sound corporate governance practices.

More detailed information can be found in the Nomination and Remuneration Committee Charter.

The remuneration structure for members of the Board of Commissioners and Board of Directors comprises three main components: salary, allowances, and other benefits. In 2025, total remuneration paid to the Board of Commissioners and Board of Directors amounted to USD 154,420, reflecting the Company's commitment to providing competitive compensation commensurate with their responsibilities and contributions to achieving strategic objectives.

The amount and structure of remuneration are determined based on several indicators, including performance outcomes, the work culture of the Board of Directors and Board of Commissioners, best-practice mining, sustainability (including corporate social responsibility and environmental stewardship), and occupational health and safety. Performance is assessed by comparing actual achievements

dengan target strategis yang telah ditetapkan dalam rencana perusahaan untuk tahun 2025, memastikan bahwa remunerasi mencerminkan pencapaian yang sesuai dengan visi dan misi perusahaan. Selain itu, Komite Nominasi dan Remunerasi mengevaluasi penerapan budaya kerja yang positif, seperti disiplin, integritas, dan kolaborasi yang ditunjukkan oleh Dewan Komisaris dan Direksi sepanjang tahun tersebut.

Perusahaan juga mengadopsi praktik terbaik dalam operasional pertambangan di bawah kepemimpinan Direksi dan pengawasan Dewan Komisaris, dengan memastikan kegiatan usaha dilakukan secara transparan, akuntabel, bertanggung jawab, mandiri, dan adil. Komitmen ini diperkuat dengan perhatian khusus pada tanggung jawab sosial perusahaan (CSR), pelestarian lingkungan, serta penerapan standar kesehatan dan keselamatan kerja yang ketat untuk memastikan keberlanjutan usaha sekaligus menciptakan dampak positif bagi masyarakat dan lingkungan sekitar.

Sebagai bagian dari kebijakan penghargaan yang berorientasi pada kinerja jangka panjang, Perseroan tidak memberikan bentuk remunerasi lain kepada Dewan Komisaris dan Direksi, kecuali melalui program insentif jangka panjang. Program ini mencakup kepemilikan saham oleh Direksi dan/atau Dewan Komisaris, yang dirancang untuk mendorong keberlanjutan kinerja yang sejalan dengan kepentingan jangka panjang pemegang saham dan perusahaan.

with strategic targets set in the Company's 2025 plan, ensuring remuneration reflects achievements aligned with the Company's vision and mission. The Nomination and Remuneration Committee also evaluates the adoption of positive work culture, such as discipline, integrity, and collaboration, demonstrated by the Board of Commissioners and Board of Directors throughout the year.

The Company also adopts best practices in mining operations under the leadership of the Board of Directors and oversight of the Board of Commissioners, ensuring business activities are conducted transparently, accountably, responsibly, independently, and fairly. This commitment is reinforced through attention to corporate social responsibility, environmental stewardship, and strict occupational health and safety standards to ensure business sustainability while creating positive impacts for surrounding communities and the environment.

As part of a long-term performance-oriented reward policy, the Company does not provide other forms of remuneration to members of the Board of Commissioners and Board of Directors except through long-term incentive programs. These programs include share ownership by members of the Board of Directors and/or Board of Commissioners, designed to align sustained performance with the long-term interests of shareholders and the Company.

Etika Bisnis dan Integritas

MGR berkomitmen teguh untuk menjunjung tinggi etika bisnis dan transparansi. Prinsip-prinsip tata kelola yang baik menjadi pilar utama dalam membangun serta mempertahankan kepercayaan mitra bisnis, baik saat ini maupun di masa depan. Dengan menjunjung tinggi integritas, kami memastikan bahwa setiap aspek operasional dilakukan secara etis, sehingga dapat memperkuat kepercayaan para pemangku kepentingan dan membangun hubungan yang berkelanjutan.

Pendekatan ini juga berkontribusi pada terciptanya lingkungan kerja yang etis dan berkelanjutan. Kami berkomitmen untuk menjalankan bisnis secara bertanggung jawab, sesuai dengan prinsip-prinsip Tata Kelola Perusahaan yang Baik, nilai-nilai perusahaan, dan praktik terbaik dalam etika bisnis. Sebagai bagian dari komitmen ini, kami telah mengembangkan sistem dan pendekatan yang mendorong seluruh karyawan untuk mematuhi kebijakan dan prosedur perusahaan. Selain itu, kami menciptakan lingkungan kerja yang terbuka, di mana setiap individu merasa diberdayakan untuk menyampaikan kekhawatiran jika terdapat pelanggaran terhadap nilai dan standar etika yang telah ditetapkan.

Business Ethics and Integrity

MGR is firmly committed to upholding business ethics and transparency. Good governance principles are the main pillar in building and maintaining trust with business partners, both now and in the future. By upholding integrity, the Company ensures that every aspect of operations is conducted ethically, thereby strengthening stakeholder trust and fostering sustainable relationships.

This approach also contributes to the creation of an ethical and sustainable work environment. MGR is committed to conducting business responsibly in accordance with GCG principles, corporate values, and best practices in business ethics. As part of this commitment, the Company has developed systems and approaches that encourage all employees to comply with corporate policies and procedures. MGR also fosters an open work environment in which individuals feel empowered to raise concerns regarding any violations of established ethical values and standards.

Kode Etik [205-2][14.22.3]

MGR melaksanakan Kode Etik MGR yang diadopsi dari Kode Etik Perusahaan Induk, PT Merdeka Copper Gold Tbk. Kode Etik ini menjadi pedoman bagi seluruh karyawan dalam menjalankan tugas sehari-hari, sejalan dengan komitmen kami untuk menerapkan etika bisnis dan menjalankan operasi secara bertanggung jawab. Kode Etik ini merupakan pernyataan tertulis mengenai komitmen MGR dalam menjalankan bisnis secara etis, memberikan panduan yang jelas bagi seluruh personel dalam berinteraksi dengan pemangku kepentingan, serta menjadi dasar dalam pengambilan keputusan yang berintegritas. Kode Etik ini mencakup berbagai aspek penting dalam operasional kami, di antaranya:

Kode Etik ini mencakup berbagai aspek penting dalam operasional kami, di antaranya:

- Karyawan: Menjaga keselamatan dan kesehatan kerja, menciptakan lingkungan kerja yang inklusif, serta menerapkan prinsip kesetaraan dan penghargaan terhadap setiap individu.
- Masyarakat dan Lingkungan: Menghormati hak asasi manusia, mendukung pengembangan masyarakat, dan berkomitmen menjaga kelestarian lingkungan dalam setiap aktivitas perusahaan.
- Hubungan dengan Pihak Lain: Membangun hubungan yang kuat, saling menguntungkan, dan berkelanjutan dengan seluruh pemangku kepentingan.

Untuk menerapkan Kode Etik secara efektif, kami memastikan bahwa seluruh karyawan baru maupun yang sudah ada memahami dengan baik ekspektasi yang tercantum dalam Kode Etik, proses pelaporan dugaan pelanggaran, serta prosedur yang akan dilakukan setelah pelanggaran dilaporkan. Di MGR, seluruh direktur, karyawan tetap dan tidak tetap, serta kontraktor diwajibkan untuk mengikuti pelatihan Kode Etik secara berkala.

Selain itu, kami memperkuat komitmen kami terhadap kepatuhan dengan mewajibkan semua karyawan untuk menandatangani Formulir Pernyataan Kepatuhan, yang menegaskan komitmen mereka terhadap Kode Etik. Kami juga mewajibkan para kontraktor (termasuk penyedia jasa keamanan) untuk menandatangani komitmen untuk mematuhi Kode Etik Keberlanjutan kami. Sebagai bagian dari edukasi berkelanjutan pada 2025, perusahaan mengomunikasikan Kode Etik dan Whistleblowing System perusahaan kepada seluruh karyawan melalui email yang dikirimkan secara berkala. Materi pelatihan dan komunikasi Kode Etik mencakup sosialisasi nilai-nilai GReAtnESs, serta berbagai kebijakan terkait, seperti Kebijakan Keanekaragaman dan Inklusivitas, Kebijakan Antikorupsi dan Anti-Penyuapan, Kebijakan Anti-Pencucian Uang dan Konflik Kepentingan, Kebijakan Anti Diskriminasi dan Kesetaraan Gender, dan Kebijakan Hak Asasi Manusia.

Code of Conduct

MGR implements the MGR Code of Conduct, adopted from the Code of Conduct of its parent company, PT Merdeka Copper Gold Tbk. The Code of Conduct serves as a guideline for all employees in carrying out their daily duties, in line with the Company's commitment to ethical business practices and responsible operations. It constitutes a written statement of MGR's commitment to conducting business ethically, providing clear guidance for all personnel in their interactions with stakeholders, and serving as a foundation for integrity-based decision-making. The Code of Conduct covers key aspects of operations, including:

The Code of Conduct addresses key operational areas, including:

- Employees: Ensuring workplace safety and health, promoting an inclusive environment, and upholding equality and respect for all individuals.
- Community and Environment: Respecting human rights, supporting community development, and committing to environmental preservation in all company activities.
- External Relations: Building strong, mutually beneficial, and sustainable relationships with all stakeholders.

To ensure effective implementation, MGR ensures that both new and existing employees understand the expectations set out in the Code of Conduct, the procedures for reporting alleged violations, and the follow-up process. All directors, permanent and non-permanent employees, and contractors are required to participate in periodic Code of Conduct training.

In addition, MGR reinforces compliance by requiring all employees to sign a Compliance Statement Form affirming their commitment to the Code of Conduct. Contractors, including security service providers, are also required to sign a commitment to comply with the Company's Sustainability Code of Conduct. As part of ongoing awareness efforts in 2025, the Company communicated the Code of Conduct and Whistleblowing System to all employees through periodic email notifications. Training and communication materials covered the GReAtnESs values and related policies, including the Diversity and Inclusion Policy, Anti-Corruption and Anti-Bribery Policy, Anti-Money Laundering and Conflict of Interest Policy, Anti-Discrimination and Gender Equality Policy, and Human Rights Policy.

Anti-Korupsi dan Penyuapan [205-1][14.22.1][14.22.2] [KPI B7]

MGR berkomitmen untuk menjalankan seluruh kegiatan bisnis secara profesional, adil, dan bermartabat. Kami menyadari bahwa korupsi dan suap tidak hanya meningkatkan risiko finansial, tetapi juga berpotensi merusak reputasi perusahaan. Selama tahun 2025, MGR telah memulai membuat rencana peta jalan penilaian terhadap operasi yang berisiko korupsi.

Meskipun belum melakukan penilaian risiko korupsi di seluruh operasi, MGR telah melakukan beberapa langkah pencegahan: [KPI B7.2][KPI B7.3]

1. Identifikasi penyebab risiko korupsi meliputi kurangnya sosialisasi dan pelatihan terkait kebijakan antikorupsi, kebijakan dan prosedur yang tidak jelas terkait pengeluaran untuk representasi, hiburan, serta sumbangan amal dan politik, pengendalian internal yang tidak memadai, dan minimnya arahan dari direksi dan dewan komisaris terkait pencegahan dan penanganan korupsi.
2. Pengawasan aktif oleh Direksi dan Dewan Komisaris melalui Komite Audit dan Unit Audit Internal.
3. Melakukan sosialisasi Kebijakan Antikorupsi, Anti Penyuapan, dan Anti Pencucian Uang kepada Dewan Komisaris, Dewan Direksi, karyawan, dan kontraktor. MGR menerapkan kebijakan tanpa toleransi terhadap segala bentuk korupsi, termasuk penyuapan. Setiap pelanggaran akan dikenakan sanksi tegas sesuai dengan kebijakan perusahaan. Komitmen ini tertuang secara jelas dalam Kode Etik, Kebijakan Antikorupsi, dan Kebijakan Anti-Penyuapan.
4. Sosialisasi mekanisme pelaporan (whistleblowing) terus dilakukan untuk mendorong karyawan, kontraktor, dan pemangku kepentingan lainnya melaporkan indikasi atau potensi korupsi.

Sepanjang tahun 2025, tidak ada insiden korupsi yang terbukti di seluruh wilayah operasional MGR. Dokumen Kebijakan Antikorupsi dan Anti Penyuapan, dan Anti Pencucian Uang dapat ditemukan di: Merdeka Gold Resources - Documents. [KPI B7.1]

Anti-Corruption and Bribery

MGR is committed to conducting all business activities in a professional, fair, and ethical manner. The Company recognizes that corruption and bribery not only increase financial risks but also have the potential to damage corporate reputation. In 2025, MGR initiated the development of a corruption risk assessment roadmap for its operations.

Although a comprehensive corruption risk assessment has not yet been conducted across all operations, MGR has implemented several preventive measures, including:

1. Identification of corruption risk drivers, including limited awareness and training on anti-corruption policies; unclear policies and procedures related to expenditures for representation, entertainment, and charitable and political contributions; inadequate internal controls; and limited guidance from the Board of Directors and the Board of Commissioners regarding corruption prevention and response.
2. Active oversight by the Board of Directors and the Board of Commissioners through the Audit Committee and the Internal Audit Unit.
3. Conducted socialization of the Anti-Corruption, Anti-Bribery, and Anti-Money Laundering Policies to the Board of Commissioners, Board of Directors, employees, and contractors. MGR applies a zero-tolerance policy toward all forms of corruption, including bribery, and any violations are subject to strict sanctions in accordance with Company policies. This commitment is clearly stated in the Code of Conduct, Anti-Corruption Policy, and Anti-Bribery Policy.
4. Ongoing communication of the whistleblowing mechanism to encourage employees, contractors, and other stakeholders to report any indications or potential cases of corruption.

Throughout 2025, no confirmed incidents of corruption across all MGR operational areas. The Anti-Corruption, Anti-Bribery, and Anti-Money Laundering Policy documents can be accessed at: Merdeka Gold Resources - Documents.



▲ Posters promoting anti-corruption and anti-money laundering policy sent to Merdeka group including MGR employees

Pelatihan Kode Etik dan Anti-Korupsi Berdasarkan Level Tahun 2025 [205-2] [14.22.3]
Code of Conduct and Anti-Corruption Training by Level in 2025

Level	Komunikasi Kebijakan Anti-Korupsi Anti-Corruption Policy Communication		Pelatihan Kode Etik Pada Aspek Anti-Korupsi Code of Conduct Training on Anti-Corruption Aspects	
	Total	%	Total	%
Senior Management	8	100	8	100
Manager	12	100	12	100
Superintendent	42	100	42	100
Supervisor	135	100	135	100
Staff	215	100	215	100
Non-Staff	36	100	36	100
Total	**448**	**100**	**448**	**100**

Pencegahan Pencucian Uang

MGR berkomitmen untuk mencegah praktik pencucian uang dalam seluruh kegiatan bisnisnya. Komitmen ini tercantum dalam Kebijakan Anti Pencucian Uang MGR. Kami telah menetapkan prosedur ketat untuk memastikan bahwa keuangan perusahaan hanya digunakan untuk tujuan yang sah dan tidak disalahgunakan untuk aktivitas ilegal, seperti pencucian uang, pendanaan terorisme, atau tindakan kriminal lainnya.

Anti Money Laundering Prevention

MGR is committed to preventing money laundering practices across all of its business activities. This commitment is set out in the MGR Anti-Money Laundering Policy. The Company has established strict procedures to ensure that corporate funds are used solely for legitimate purposes and are not misused for illegal activities, including money laundering, terrorism financing, or other criminal acts.

Mekanisme Meminta Saran dan Menyampaikan Permasalahan

MGR telah memiliki Whistleblowing System (WBS) atau Sistem Pelaporan Pelanggaran yang memfasilitasi pemangku kepentingan internal dan eksternal untuk menyampaikan pertanyaan, keluhan, dan/atau melaporkan pelanggaran/dugaan pelanggaran hukum maupun prosedur internal perusahaan, termasuk Kode Etik, Kebijakan Anti Korupsi dan Anti-Penyuapan, Kebijakan Anti-Pencucian Uang, Kebijakan Kesehatan dan Keselamatan Kerja, Kebijakan Hak Asasi Manusia, dan peraturan lainnya. WBS MGR telah diatur dalam Kebijakan Speaking Up dan Anti Pembalasan.

Untuk menjaga kerahasiaan dan keamanan pelapor, WBS dirancang berdasarkan prinsip anonimitas untuk melindungi identitas pelapor, kerahasiaan untuk menjaga isi laporan dari akses tidak sah, dan perlindungan untuk mencegah tindakan balasan terhadap pelapor. Laporan dapat disampaikan melalui platform Speak Up di https://mcg.whispli. com/SpeakUp, yang dikelola oleh konsultan independen. Alternatif lainnya, pelapor dapat mengajukan keluhan melalui telepon atau WhatsApp di 0812 5000 1018. [2-26][14.10.4]

Mechanisms for Seeking Advice and Raising Concerns

MGR has established a Whistleblowing System (WBS) to facilitate internal and external stakeholders in submitting inquiries, grievance, and/or reporting violations or suspected violations of laws and internal Company procedures, including the Code of Conduct, Anti-Corruption and Anti-Bribery Policy, Anti-Money Laundering Policy, Occupational Health and Safety Policy, Human Rights Policy, and other applicable regulations. The WBS is governed under the Speaking Up and Anti-Retaliation Policy.

To ensure the confidentiality and security of reporters, the WBS is designed based on the principles of anonymity to protect the reporter's identity, confidentiality to safeguard the content of reports from unauthorized access, and protection to prevent retaliation against reporters. Reports can be submitted through the Speak Up platform at https://mcg. whispli.com/SpeakUp, which is managed by an independent consultant. Alternatively, reports may be submitted via telephone or WhatsApp at 0812 5000 1018.

Pada tahun 2025, jumlah pengaduan yang diterima dan ditindaklanjuti melalui sistem WBS MGR adalah sebagai berikut: [205-3][14.22.4]

In 2025, the number of grievances received and processed through MGR's WBS system is as follows:

Pengaduan Grievances	Jumlah Kasus Number of Cases	Status Pengaduan Complaint Status
Konflik Kepentingan Conflicts of Interest	0	-
Tindakan Penipuan Fraudulent Acts	0	-
Kesehatan dan Keselamatan Kerja Workplace Health and Safety	0	-
Pencurian, Penggelapan, atau Penipuan Theft, Embezzlement, or fraud	1	Selesai Closed
Perilaku Tidak Etis Unethical behaviours	0	-
Pelanggaran terhadap Hukum atau Peraturan yang Berlaku Violations on any applicable laws or regulations	0	-

Konsultan independen yang mengelola sistem WBS akan mengonfirmasi penerimaan laporan, melakukan penilaian awal, dan meneruskan laporan tersebut kepada salah satu anggota Direksi. Direktur yang menerima laporan bertanggung jawab untuk menindaklanjuti keluhan sesuai dengan prosedur yang berlaku.

The independent consultant managing the WBS system will confirm receipt of each report, conduct an initial assessment, and forward it to a designated Director. The Director receiving the report is responsible for addressing the complaint in accordance with applicable procedures.

Meskipun telah mempunyai Speak Up, MGR juga membuat mekanisme lain untuk mendukung aksesibilitas bagi pemangku kepentingan yang ingin menyampaikan pertanyaan dan/atau melaporkan pelanggaran/dugaan pelanggaran. Karyawan MGR dapat menyampaikan keluhan melalui Formulir Penanganan Keluh Kesah sebagaimana diatur dalam SOP Penyampaian dan Penyelesaian Keluh Kesah Pekerja. Masyarakat dapat menyampaikan keluhan melalui Community Relations Team dan/atau email pani.comdev@merdekacoppergold.com dan/atau telpon 082291494935/082194464343 sesuai dengan SOP Penyelesaian Keluhan.

In addition to the Speak Up platform, MGR has established other mechanisms to enhance accessibility for stakeholders who wish to submit inquiries and/or report violations or suspected violations. MGR employees may submit grievances through the Grievance Handling Form, as stipulated in the Standard Operating Procedure for the Submission and Resolution of Employee Grievances. Community members may submit complaints through the Community Relations Team and/or via email at pani.comdev@merdekacoppergold.com and/or by telephone at +62 822 9149 4935 or +62 821 9446 4343, in accordance with the Grievance Resolution SOP.

Prosedur dan penanganan pertanyaan dan/atau pelanggaran/dugaan pelanggaran dapat dilihat secara detail di: Merdeka Gold Resources - Documents. [2-25]

Detailed procedures for handling inquiries and/or violations or suspected violations are available at: Merdeka Gold Resources - Documents.

Rantai Pasokan yang Bertanggung Jawab

Responsible Supply Chain

MGR berkomitmen untuk menerapkan prinsip-prinsip Tata Kelola Perusahaan yang Baik di seluruh rantai pasokan. Untuk mewujudkan komitmen ini, MGR telah menetapkan Kode Etik Keberlanjutan Pemasok, yang mengatur prinsip, nilai, standar perilaku, prosedur pengambilan keputusan, serta sistem operasional. Kode Etik ini wajib dipatuhi oleh seluruh pemasok MGR, termasuk entitas anak, organisasi, maupun individu yang menyediakan barang atau jasa.

MGR is committed to upholding Good Corporate Governance principles throughout its supply chain. To reinforce this commitment, we have established a Supplier Sustainability Code of Conduct, which defines our principles, values, ethical standards, decision-making procedures, and operational frameworks. Compliance with this Code is mandatory for all MGR suppliers, including businesses, organizations, and individuals providing goods or services.

Dalam Kode Etik ini, pemasok diwajibkan untuk menjunjung tinggi etika dan integritas bisnis, yang mencakup larangan terhadap penyuapan, korupsi, pemberian *facilitation payment*, serta praktik bisnis terlarang lainnya. Pemasok juga harus mematuhi peraturan antikorupsi dan anti pencucian uang, mencegah konflik kepentingan, menjaga kerahasiaan informasi perusahaan, dan mematuhi regulasi privasi dan perlindungan data pribadi.

Under the Supplier Sustainability Code of Conduct, suppliers are expected to uphold business ethics and integrity which include prohibitions against bribery, corruption, facilitation payments, and other illegal business practices. Suppliers must also comply with anti-corruption and anti-money laundering regulations, prevent conflicts of interest, maintain the confidentiality of company information, and adhere to privacy and personal data protection regulations.

Selain itu, Kode Etik Keberlanjutan Pemasok menekankan pentingnya: [KPI B4.1][KPI B5]

- **Kesehatan dan keselamatan kerja**: Pemasok wajib menerapkan standar yang memadai untuk melindungi pekerja dan lingkungan kerja.
- **Perlindungan lingkungan**: Pemasok diharuskan meminimalkan dampak negatif operasional terhadap lingkungan dan mematuhi regulasi yang berlaku. Ini mencakup identifikasi peluang dan pelaksanaan program untuk mengurangi konsumsi air, limbah B3 dan non-B3, serta konsumsi energi dan emisi gas rumah kaca.
- **Standar ketenagakerjaan yang adil**, termasuk kepatuhan terhadap:
  - Upah minimum, jam kerja maksimum, dan periode istirahat.
  - Hak cuti berbayar.
  - Larangan kerja paksa dan pekerja anak.
  - Menegakkan hak-hak pekerja untuk kebebasan berekspresi berkumpul secara damai, dan berserikat
  - Menerapkan kebijakan anti diskriminasi dan memperlakukan karyawan mereka dengan setara tanpa memandang agama, ras, identitas gender, dan orientasi seksual.
- **Hak asasi manusia:** Pemasok wajib menghormati hak asasi manusia dalam seluruh operasinya dan menjaga hubungan baik dengan masyarakat sekitar, serta berkontribusi pada pembangunan ekonomi dan sosial.

Additionally, the Supplier Sustainability Code of Conduct emphasizes the importance of:

- **Occupational Health & Safety:** Suppliers must maintain adequate health and safety standards to protect their workers and the work environment.
- **Environmental Responsibility**: Suppliers are expected to minimize environmental impact and comply with all relevant environmental regulations. This includes the identification of opportunities and implementation of programs to reduce water consumption and toxic and non-toxic waste and the identification of opportunities for the reduction of energy consumption and greenhouse gas emissions.
- **Fair Labor Standards**, including compliance with:
  - Minimum wage, maximum working hours, and rest periods.
  - Paid leave entitlements.
  - Prohibition of forced labor and child labor.
  - Upholding workers' rights to freedom of expression, peaceful assembly, and association.
  - Implementing anti-discrimination policies and treating their employees equally regardless of religion, race, gender identity, and sexual orientation.
- **Human Rights Commitment**: Suppliers must respect human rights across their operations, maintain positive relationships with local communities, and contribute to economic and social development.

Implementasi Kode Etik Keberlanjutan Pemasok diintegrasikan ke dalam Sistem Manajemen Kontraktor (CMS) MGR, yang mencakup proses pemilihan, evaluasi, keterlibatan, dan pengelolaan kontraktor. Klausul kontrak dengan pemasok juga memuat persyaratan kepatuhan terhadap Kode Etik ini. Kode Etik Keberlanjutan Pemasok dapat diakses pada: Merdeka Gold Resources - Documents.

The implementation of the Supplier Sustainability Code of Conduct is integrated into MGR's Contractor Management System (CMS), which governs the selection, evaluation, engagement, and management of contractors. Contract agreements with suppliers also include mandatory compliance with this Code of Conduct. The Supplier Sustainability Code of Conduct can accessed through website: Merdeka Gold Resources - Documents.

Melalui penerapan Kode Etik Keberlanjutan Pemasok, MGR berupaya meminimalkan risiko GCG dalam rantai pasokan, mendorong praktik bisnis yang bertanggung jawab dan berkelanjutan, serta meningkatkan dampak positif terhadap ekonomi, sosial, dan lingkungan.

By enforcing the Supplier Sustainability Code of Conduct, MGR aims to mitigate governance risks within its supply chain, promote responsible and sustainable business practices, and enhance positive economic, social, and environmental impacts.

Pada tahun 2025, sosialisasi CMS di Tambang Emas Pani diikuti oleh 54 orang, yang terdiri dari risk & CMS champions sites, manajer K3 di site, Pemilik Kontrak, Penanggung Jawab Operasional Kontraktor, perwakilan K3 Kontraktor, dan personel supply chain sites untuk meningkatkan kinerja kontraktor.

In 2025, CMS socialization at the Pani Gold Mine was attended by 54 participants, including site risk & CMS champions, site HSE managers, Contract Owners, Contractor Operational Persons in Charge, contractor HSE representatives, and site supply chain personnel, to strengthen contractor performance.

Pemilihan dan Pemantauan Kontraktor [KPI B5.3] [KPI B5.4]

MGR menerapkan pendekatan yang komprehensif dalam proses pemilihan dan pemantauan kontraktor, dengan mempertimbangkan aspek komersial dan teknis.

Aspek teknis mencakup indikator Sistem Manajemen Kontraktor (CMS), yang meliputi:
» Sistem manajemen Kesehatan, Keselamatan, dan Lingkungan (K3L).
» Rencana manajemen K3L dan rencana manajemen sumber daya manusia.
» Dokumentasi ESG, termasuk Kode Etik Keberlanjutan Pemasok.
» Pemeriksaan kesehatan dan asuransi kesehatan.
» Prosedur tanggap darurat dan investigasi insiden.

» Daftar persyaratan hukum dan regulasi terkait lainnya.

Setelah kontraktor terpilih, kepatuhan mereka terhadap indikator CMS dipantau secara berkala oleh tim CMS MGR. Pada tahun 2025, seleksi calon pemasok dilakukan dengan mempertimbangkan indikator K3, lingkungan, dan sosial telah dilakukan kepada semua pemasok barang dan/atau jasa. Lebih lanjut, sebanyak 100% kontraktor utama yang terlibat dalam aktivitas operasional pertambangan dan pengolahan mineral di lokasi operasional MGR telah dievaluasi kepatuhannya terhadap indikator CMS saat proses seleksi kontraktor. Evaluasi ini mencakup:
» Aspek K3L.
» Ketentuan ketenagakerjaan (jam kerja, upah dan manfaat kerja, komitmen anti kerja paksa dan anti kerja anak).
» Program tanggung jawab sosial.
» Kepatuhan terhadap kebijakan anti-korupsi dan anti-suap.

Kontraktor diwajibkan menindaklanjuti setiap ketidaksesuaian yang ditemukan dalam hasil evaluasi CMS. Kegagalan dalam menindaklanjuti temuan dapat berujung pada pemutusan kontrak. Sepanjang tahun 2025, tidak terdapat pemutusan kontrak akibat dampak lingkungan dan sosial yang signifikan terhadap kinerja kontraktor. [308-1][308-2][414-1][414-2][14.17.9][14.17.10][14.18.3][14.19.3]

Contractor Selection and Monitoring

MGR applies a comprehensive approach to contractor selection and monitoring, considering both commercial and technical aspects.

The technical evaluation is based on indicators from the Contractor Management System (CMS), which include:
» Health, Safety, and Environment management system.

» Health, Safety, and Environment and human resource management plans.
» ESG documentation, including the Supplier Sustainability Code of Conduct.
» Health examinations and insurance coverage.
» Emergency response procedures and incident investigations.
» Compliance with legal and regulatory requirements.

Once contractors are selected, their compliance with CMS indicators is regularly monitored by MGR's CMS team. In 2025, the selection of prospective suppliers considered HSE, environmental, and social indicators for all goods and/or service suppliers. Furthermore, 100% of major contractors involved in mining and mineral processing activities at MGR operational sites were evaluated for compliance with CMS indicators during the contractor selection process. This evaluation covered:
» Health, Safety, and Environment performance.
» Labor provisions (working hours, wages and employment benefits, and commitments to the prohibition of forced labor and child labor).
» Social responsibility initiatives.
» Adherence to anti-corruption and anti-bribery policies.

Contractors are required to address any non-conformities identified in CMS evaluation results. Failure to address findings may result in contract termination. Throughout 2025, there were no contract terminations due to significant environmental or social impacts related to contractor performance.

Manajemen Risiko dan Peluang [E.3]

Karakteristik bisnis MGR menuntut pendekatan proaktif dan waspada dalam mengelola risiko dan peluang. Kami berkomitmen untuk mengidentifikasi risiko dan peluang secara dini, tidak hanya untuk melindungi operasi, tetapi juga untuk menangkap peluang baru yang dapat membangun ketahanan bisnis dan menciptakan nilai jangka panjang dalam industri tambang yang terintegrasi dan dinamis.

Risk and Opportunity Management

The nature of MGR's business requires a proactive and vigilant approach to managing risks and opportunities. The Company is committed to early identification of risks and opportunities, not only to protect operations but also to capture new opportunities that build business resilience and create long-term value within an integrated and dynamic mining industry.

Seiring dengan ekspansi bisnis MGR menuju rantai nilai yang terintegrasi, setiap tahapan dalam rantai nilai tersebut menghadirkan beragam risiko yang perlu dipantau. Untuk memastikan kesinambungan bisnis dan operasional, kami telah menyusun rencana mitigasi komprehensif guna mengurangi risiko serta memaksimalkan peluang.

Dalam upaya mengelola risiko dan melindungi pencapaian tujuan strategis, reputasi, serta keberlanjutan bisnis, MGR telah menetapkan Kebijakan dan Standar Manajemen Risiko dan Peluang. Manajemen risiko diterapkan secara berjenjang, dengan penilaian risiko yang dilakukan pada empat tingkat, yaitu risiko Ekstrem, Tinggi, Sedang, dan Rendah.

Penilaian risiko tingkat tinggi mencakup risiko di tingkat perusahaan, unit bisnis, dan lokasi operasional. Penilaian ini dilakukan oleh Komite Manajemen Risiko dan tim manajemen di setiap lokasi atau proyek. Komite ini beranggotakan Direktur Perusahaan, Direktur Proyek, Eksekutif, General Manajer site, General Manajer Risiko, Kepatuhan, dan Sistem, serta Manajer Risiko.

Komite ini mengadakan pertemuan setiap bulan untuk membahas pembaruan profil risiko ekstrem dan tinggi dari seluruh site serta mengevaluasi efektivitas kontrol mitigasi terhadap risiko-risiko tersebut. Seluruh site bertanggung jawab untuk memperbarui status risiko ekstrem dan tinggi, termasuk pengendalian mitigasi tiap minggunya. Selain itu, mereka juga diwajibkan untuk melakukan identifikasi risiko dan mitigasi secara berkelanjutan, serta melaporkan status semua risiko (termasuk risiko rendah dan menengah) ke kantor pusat setiap bulan.

Jenis risiko dan peluang yang dinilai oleh site dan Komite Manajemen Risiko mencakup risiko geoteknik, kesehatan dan keselamatan, lingkungan, kerusakan properti, kerusuhan sosial, regulasi, gangguan bisnis, penundaan, anggaran biaya berlebih, desain proyek, operasional, pengembangan sumber daya, metalurgi, eksekutif, reputasi, keuangan, ekonomi, perubahan iklim, dan risiko kelangkaan air.

Penilaian risiko tingkat menengah menangani risiko yang terkait dengan departemen unit bisnis dan proyek *ad-hoc*. Penilaian ini mencakup *Risk and Opportunity Assessment* (ROA), *Hazard Identification, Risk Assessment, and Determination of Control* (HIRADC), *Environmental Aspect and Impact Assessment, Hazard Operability* (HAZOP), dan *Management of Change* (MoC).

Penilaian risiko tingkat rendah dilakukan oleh kelompok kerja kecil dan individu yang mencakup analisis keselamatan kerja lingkungan, penilaian sebelum pelaksanaan pekerjaan, dan observasi manajemen risiko kritis. Pendekatan Manajemen Risiko dan Peluang Grup MGR selaras dengan prinsip dan pedoman Manajemen Risiko ISO 31000:2018, Sistem Manajemen Kesehatan dan Keselamatan Kerja ISO 45001:2018, dan Sistem Manajemen Lingkungan ISO 14001:2015 untuk memperkuat komitmen perusahaan terhadap praktik terbaik dalam tata kelola risiko.

As MGR expands toward an integrated value chain, each stage introduces diverse risks that must be monitored. To ensure business and operational continuity, the Company has developed comprehensive mitigation plans to reduce risks and maximize opportunities.

To manage risks and safeguard the achievement of strategic objectives, reputation, and business sustainability, MGR has established a Risk and Opportunity Management Policy and Standard. Risk management is applied in tiers, with risk assessments conducted at four levels: Extreme, High, Medium, and Low.

High-level risk assessments cover risks at the corporate, business unit, and operational site levels. These assessments are conducted by the Risk Management Committee and management teams at each site or project. Committee members include Company Directors, Project Directors, Executives, Site General Managers, the General Manager of Risk, Compliance and Systems, and the Risk Manager.

The Committee meets monthly to review updates on extreme and high-risk profiles across all sites and evaluate the effectiveness of mitigation controls. All sites are responsible for updating the status of extreme and high risks, including mitigation controls, on a weekly basis. They are also required to continuously identify and mitigate risks and report the status of all risks (including low and medium risks) to head office monthly.

Types of risks and opportunities assessed by sites and the Risk Management Committee include geotechnical, health and safety, environmental, property damage, social unrest, regulatory, business disruption, delays, cost overruns, project design, operational, resource development, metallurgy, executive, reputational, financial, economic, climate change, and water scarcity risks.

Medium-level risk assessments address risks related to business unit departments and ad-hoc projects. These include Risk and Opportunity Assessment (ROA), Hazard Identification, Risk Assessment and Determination of Control (HIRADC), Environmental Aspect and Impact Assessment, Hazard and Operability (HAZOP), and Management of Change (MoC).

Low-level risk assessments are conducted by small working groups and individuals and include job safety analysis, pre-task risk assessments, and critical risk management observations. The MGR Group Risk and Opportunity Management approach aligns with ISO 31000:2018 Risk Management principles and guidelines, ISO 45001:2018 Occupational Health and Safety Management Systems, and ISO 14001:2015 Environmental Management Systems, reinforcing the Company's commitment to best-practice risk governance.

Tanggung Jawab dan Pengawasan Manajemen Risiko

Direksi MGR bertanggung jawab untuk mengawasi pelaksanaan Manajemen Risiko dan Peluang, memastikan bahwa strategi mitigasi risiko selaras dengan tujuan bisnis. Pengawasan ini mencakup laporan berkala dari Komite Manajemen Risiko dan Peluang.

Komite Manajemen Risiko dan Peluang beranggotakan Presiden Direktur MGR atau pejabat yang ditunjuk sebagai pengganti, Tim Eksekutif, General Manager Operasional, Direktur Proyek, dan Manager Risiko MGR. Komite ini bertanggung jawab untuk meninjau secara periodik kebijakan, strategi, target, dan pedoman manajemen risiko dan peluang MGR untuk memastikan pendekatan yang proaktif dalam mitigasi risiko. Fokus utama komite ini adalah identifikasi dan penilaian risiko yang terkait dengan ESG termasuk aspek kesehatan dan keselamatan kerja, operasional dan perubahan iklim yang dapat berdampak pada perusahaan. Komite ini juga meninjau dan menyetujui langkah-langkah mitigasi untuk mengatasi risiko ekstrem dan tinggi, guna memperkuat ketahanan bisnis.

Untuk mengelola risiko secara efektif, Komite Manajemen Risiko dan Peluang bekerja sama dengan departemen audit internal, Komite Audit, dan auditor eksternal. Komite ini mengevaluasi area risiko kritis, seperti sistem operasional, risiko keuangan, dampak biaya dan profitabilitas, risiko penipuan, dan potensi penyalahgunaan wewenang.

Responsibilities and Oversight of Risk Management

The MGR Board of Directors is responsible for overseeing the implementation of Risk and Opportunity Management, ensuring that risk mitigation strategies align with business objectives. This oversight includes periodic reporting from the Risk and Opportunity Management Committee.

The Risk and Opportunity Management Committee comprises the MGR President Director or a designated representative, the Executive Team, the General Manager of Operations, the Project Director, and the MGR Risk Manager. The Committee is responsible for periodically reviewing MGR's risk and opportunity management policies, strategies, targets, and guidelines to ensure a proactive mitigation approach. Its primary focus is identifying and assessing ESG-related risks, including occupational health and safety, operational, and climate-related risks, that may affect the Company. The Committee also reviews and approves mitigation measures for extreme and high risks to strengthen business resilience.

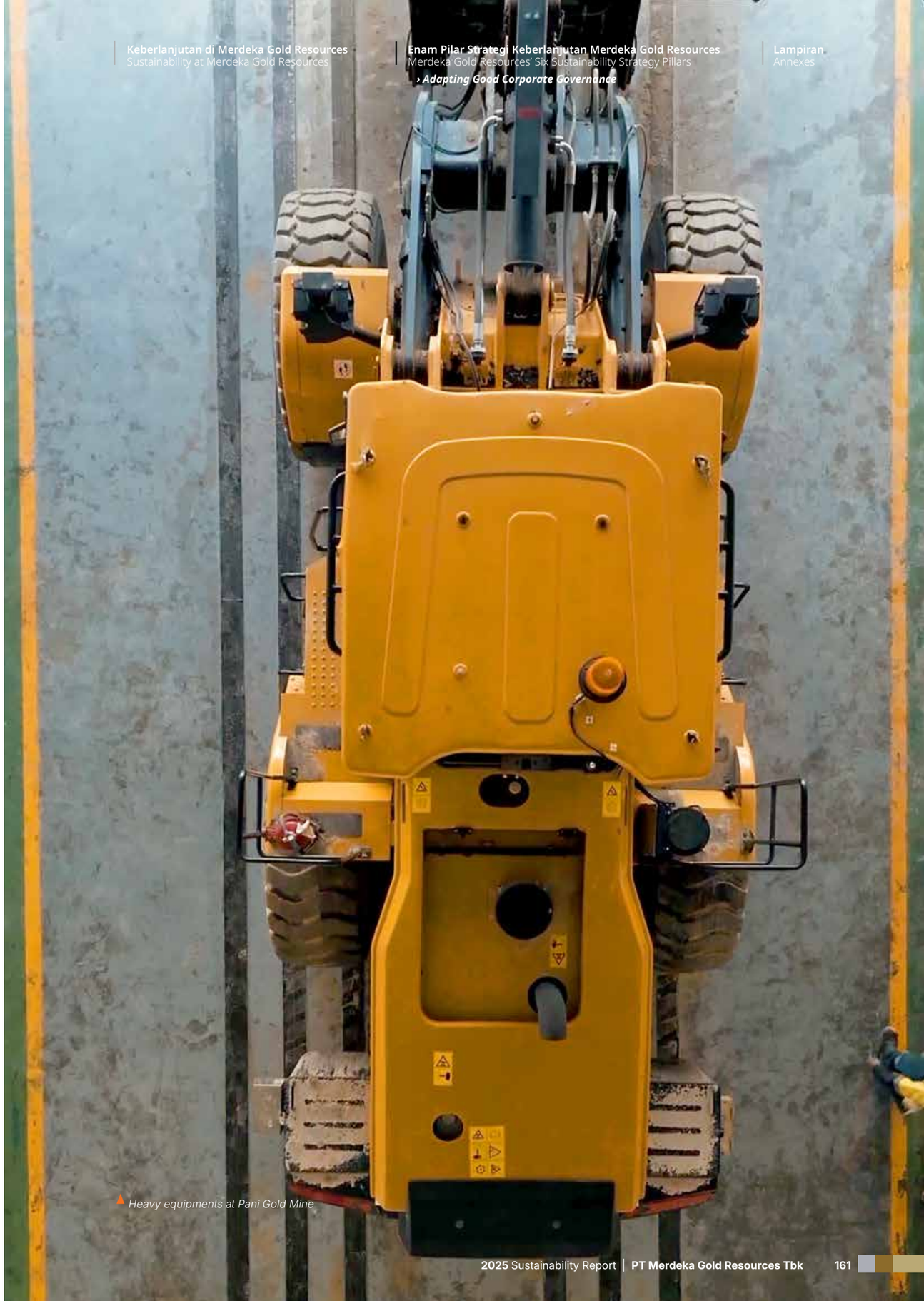
To manage risks effectively, the Risk and Opportunity Management Committee collaborates with the internal audit function, the Audit Committee, and external auditors. The Committee evaluates critical risk areas such as operational systems, financial risks, cost and profitability impacts, fraud risks, and potential abuse of authority.

Meningkatkan Budaya Manajemen Risiko melalui Pelatihan

Untuk memperkuat budaya manajemen risiko di seluruh organisasi, MGR secara aktif menyelenggarakan pelatihan dan sosialisasi standar risiko. Program ini dilakukan bersama tim pelatihan Kesehatan dan Keselamatan Kerja dan bertujuan untuk meningkatkan pemahaman tentang manajemen risiko di berbagai lokasi operasional, mendorong integrasi manajemen risiko di seluruh departemen, baik operasional maupun fungsional, dan mendukung koordinasi dan pelaporan risiko dalam sistem tata kelola perusahaan. Pada tahun 2025, pelatihan manajemen risiko dan peluang di Tambang Emas Pani telah diikuti oleh 68 orang.

Strengthening Risk Management Culture through Training

To strengthen a risk management culture across the organization, MGR actively conducts risk standards training and socialization programs. These programs are delivered in collaboration with the Occupational Health and Safety training team and aim to enhance understanding of risk management across operational sites, promote integration of risk management across operational and functional departments, and support coordination and reporting within the corporate governance system. In 2025, risk and opportunity management training at the Pani Gold Mine was attended by 68 participants.



Heavy equipments at Pani Gold Mine

Annexes

Lampiran



Heavy equipments at Pani Gold Mine

Pernyataan Asurans Independen
Independent Assurance Statement [2-5] [G.1]

AA1000
Licensed Report
000-306/V3-XMFDD

TÜVRheinland®
Precisely Right.

INDEPENDENT ASSURANCE STATEMENT

The 2025 Sustainability Report of PT Merdeka Gold Resources Tbk
Statement No: 350/TRID-A04/3/2026

PT TUV Rheinland Indonesia (hereinafter "TÜV Rheinland" or "we"), a global independent assurance service provider, has been engaged by the management of PT Merdeka Gold Resources Tbk (hereinafter referred to as "MGR" or "the Reporting Company") to provide an independent assurance over the 2025 Sustainability Report of PT Merdeka Gold Resources Tbk (hereinafter referred to as "the Report").

This assurance statement applies only to the relevant information included in the scope of the assurance. The entire content and information of the Report is in the responsibility of MGR. The responsibility of the assurance team (the "Assurance Team" or the "Assurer") is to provide MGR and its stakeholder with an independent assurance statement based on our expert opinions by applying the verification methodology for the specified assurance scope. The overall objective is to provide MGR's stakeholders with assurance on the reliability and objectivity of the information contained in the Report. The intended users of this assurance statement are stakeholders who are interested in MGR's overall sustainability performance and the impacts of its business activities.

SCOPE OF ASSURANCE AND SUBJECT MATTER

The scope of assurance engagement agreed upon with MGR includes the following:

1. The reporting period: January 1 to December 31, 2025.
2. The assurance covers the Report against the reporting criteria, including an evaluation of the quality, accuracy and reliability of performance information of the reporting company's subsidiaries, namely PT Puncak Emas Tani Sejahtera (PETS), PT Gorontalo Sejahtera Mining (GSM) and PT Pani Bersama Tambang (PBT).
3. Material topics identified and reported by MGR consist of 17 material topics (the "Subject Matter"). These material topics include the following:
    - Energy Management
    - Climate Change
    - Water and Wastewater
    - Waste Management
    - Biodiversity Preservation
    - Toxic Emissions
    - Occupational Health and Safety (OHS)
    - Employee Training and Development
    - Diversity, Equity and Inclusion (DEI)
    - Local Procurement
    - Financial Performance and Economic Contribution
    - Community Development and Empowerment
    - Human Rights
    - Artisanal and Small-scale Mining (ASM)
    - Business Ethics and Integrity
    - Responsible Supply Chain
    - Risk and Opportunity Management

AA1000
Licensed Report
000-306/V3-XMFDD

TÜVRheinland®
Precisely Right.

REPORTING CRITERIA AND FRAMEWORK

- Reporting in accordance with the Global Reporting Initiative Standards 2021 ("GRI 2021").
- GRI 14: Mining Sector 2024.
- The Task Force on Climate-related Financial Disclosures (TCFD).
- The Regulation of Financial Services Authority Number 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies.
- The Circular Letter of The Financial Services Authority Number 16/SEOJK.04/2021 on the Form and Content of the Annual Report of Issuers or Public Companies.

ASSURANCE STANDARD AND LEVEL OF ASSURANCE

The independent assurance was conducted in accordance:

- AA1000AP (2018) Principles, covering the accountability principles of inclusivity, materiality, responsiveness, and impact (the "AA1000AP (2018) Principles").
- AA1000AS v3 with assurance engagement: **Type 2** and level of assurance: **Moderate.**

LIMITATIONS

The assurance was performed at a moderate assurance level in accordance with AA1000AS. The information and performance data subject to assurance is limited to the content of the Report and supporting data provided by the reporting organization. It implies that no significant errors were found during the assurance process and that there are limitations related to the unavoidable risks that may exist.

ASSURANCE METHODOLOGY

We have evaluated the overall sustainability strategy, targets and commitments disclosed in the Report. We have performed an objective review of the reported information and evidence gathered against the criteria defined in the assurance standards, i.e. the accountability principles of inclusivity, materiality, responsiveness and impact. The processes and system controls applied by the Reporting Company in the disclosure of quantitative and qualitative information on sustainability performance, from source to aggregation, were evaluated. Analytical procedures, interviews, and data testing were performed on a sample basis to test the generation and collection of data for defined sustainability key performance indicators in accordance with MGR's corporate sustainability strategy, governance, and management systems as disclosed in the Report. Our work included interviews with MGR representatives, including senior management at the executive and functional levels, as well as relevant employees responsible for collecting, aggregating and reporting the data. The assurance work was performed by our multidisciplinary team of experienced professionals in the areas of corporate sustainability, climate change, environmental, social, governance and stakeholder engagement. The opinion expressed is based on a moderate level of assurance and at the level of materiality of the Assurer's professional judgment.

AA1000
Licensed Report
000-306/V3-XMFDD

TÜVRheinlar
Precisely Right.

ADHERENCE TO THE AA1000AS v3

Inclusivity:

MGR ensures inclusiveness by proactively identifying and engaging with diverse stakeholder g whose concerns are systematically addressed throughout the Report. Its approach to stake engagement is supported by formal strategies designed to foster ongoing communicatio collaboration. This commitment comes from the highest levels of leadership within the organiz Engagement activities include a variety of formats, including customer and employee surveys, me and group discussions. Each interaction is carefully documented, and dedicated personn responsible for managing the feedback received. In addition, MGR is transparent in communi sustainability goals and commitments to stakeholders. This ensures that stakeholders are well-inf about initiatives and progress toward its sustainability goals.

Materiality:

MGR has systematically conducted a materiality assessment of sustainability issues, taking into ac the industry landscape, due diligence findings, risk assessments and stakeholder engagement assessment, which has become an annual practice, is a cornerstone of their commitm sustainability. The Sustainability Committee, reflecting top management's commitment, ca reviews and approves the list of material issues. The materiality assessment provides a compreh understanding of the relevant issues. These material issues are then methodically addressed in s sections, each outlined by measurable metrics. MGR's senior management and cross-functional are well versed in these processes, which are informed by extensive documentation and intervie

Responsiveness:

MGR is committed to addressing stakeholder concerns through a multi-faceted approach embed the sustainability strategy, policies, procedures, code of conduct and established sustainability MGR actively promotes stakeholder engagement through various channels, including multi-stake platforms and customer interfaces. In particular, the dialog-driven approach is exemplified throu the Report.

Impact:

MGR adheres to the GRI 2021, which prioritize the assessment of internal and external impacts. has systematically identified the impacts associated with its operations and products. Their comm to impact assessment is reflected in careful documentation and tracking of impacts through ir processes and systems. Impact analysis covering environmental, economic, social, people a human rights. In addition, their commitment to identifying and mitigating negative impacts is evi their annual risk and materiality assessment.

STATEMENT OF RESPONSIBILITY OF THE MANAGEMENT OF MGR

The Management of MGR has sole responsibility for preparing and presenting the Subject M (material topics) in accordance with GRI 2021 and preparing the Report in adherence to AA1000AP (2018) Principles. MGR's responsibilities also include maintaining effective int

AA1000
Licensed Report
000-306/V3-XMFDD

TÜVRheinland®
Precisely Right.

STATEMENT OF RESPONSIBILITY, COMPETENCY, INDEPENDENCY AND IMPARTIALITY OF ASSURANCE PROVIDER

TÜV Rheinland ensures that appropriately qualified individuals are selected based on their qualifications, training and experience. We have maintained complete impartiality and independence throughout the assurance engagement and have not been involved in the preparation of the content of the Report or provided any related information. The assurance statement is only valid if it is published in its entirety with the Report. TÜV Rheinland does not accept any liability or responsibility to any third party for any perception or decision regarding MGR based on this assurance statement.

CONCLUSION DAN OPINION

In conclusion, we can mention that no instances or information came to our attention that would be contrary to the statement made below:

- The Report **meets** the requirements of the AA1000AP Accountability Principles.
- The Report **meets** the requirements of **Type 2, Moderate Assurance Level** according to the AA1000AS v3 and follows the requirements of reporting **in accordance with** GRI 2021.
- The Report contains statements and claims that reflect MGR's sustainability achievements and challenges, supported by documentary evidence and internal records.
- The Assurer concludes that the Report for all the performance indicators related to the material topics are **reasonably represented**, and nothing has come to our attention that would cause us to believe that MGR has not presented accurate and not reliable data.

For and on behalf of **PT TUV Rheinland Indonesia**

Jakarta, 13 March 2026

Dian S. Soeminta
Director

www.tuv.com

INDEKS ISI GRI STANDARDS 2021
GRI STANDARDS 2021 CONTENT INDEX

Statement of use	PT Merdeka Gold Resources Tbk has reported in accordance with the GRI Standards for the period 1 Jan 2025 – 31 Dec 2025
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 14: Mining Sector 2024

GRI Standards	No	Pengungkapan *Disclosure*	Halaman *Page*
GRI 2: Pengungkapan Umum *General Disclosures 2021*	2-1	Detail organisasi *Organizational details*	14, 18
	2-2	Entitas yang termasuk dalam pelaporan keberlanjutan organisasi *Entities included in the organization's sustainability reporting*	17, 23
	2-3	Periode pelaporan, frekuensi dan titik kontak *Reporting period, frequency and contact point*	14, 22, 188
	2-4	Pernyataan ulang informasi *Restatements of information*	22
	2-5	Assurans oleh pihak eksternal *External assurance*	23, 164
	2-6	Aktivitas, rantai nilai dan hubungan bisnis lainya *Activities, value chain and other business relationships*	14, 15, 17
	2-7	Karyawan *Employees*	106
	2-8	Pekerja yang bukan karyawan *Workers who are not employees*	106
	2-9	Struktur tata kelola dan komposisi *Governance structure and composition*	29, 145
	2-10	Nominasi dan seleksi untuk badan tata kelola tertinggi *Nomination and selection of the highest governance body*	147
	2-11	Ketua badan tata kelola tertinggi *Chair of the highest governance body*	148
	2-12	Peran badan tata kelola tertinggi dalam mengawasi pengelolaan dampak *Role of the highest governance body in overseeing the management of impacts*	30-31
	2-13	Pendelegasian tanggung jawab untuk mengelola dampak *Delegation of responsibility for managing impacts*	30-31
	2-14	Peran badan tata kelola tertinggi dalam pelaporan keberlanjutan *Role of the highest governance body in sustainability reporting*	31, 39
	2-15	Konflik kepentingan *Conflicts of interest*	148
	2-16	Komunikasi terkait perhatian yang bersifat kritis *Communication of critical concerns*	31, 121, 122, 149

GRI Standards	No	Pengungkapan *Disclosure*	Halaman *Page*
	2-17	Pengetahuan kolektif badan tata kelola tertinggi *Collective knowledge of the highest governance body*	149
	2-18	Evaluasi kinerja badan tata kelola tertinggi *Evaluation of the performance of the highest governance body*	150
	2-19	Kebijakan remunerasi *Remuneration policies*	151
	2-20	Proses penentuan remunerasi *Process to determine remuneration*	151
	2-21	Rasio kompensasi total tahunan *Annual total compensation ratio*	Tidak dicantumkan: kerahasiaan *Omission: confidentiality constraints*
	Penjelasan: MGR tidak mengungkapkan rasio kompensasi karena kebijakan perusahaan mengenai Kerahasiaan Kompensasi & Benefit *Explanation: MGR does not disclose compensation ratios due to the company's policy on Compensation & Benefits Confidentiality* Policy		
	2-22	Pernyataan tentang strategi pembangunan berkelanjutan *Statement on sustainable development strategy*	2, 28
	2-23	Komitmen kebijakan *Policy commitments*	26
	2-24	Menanamkan komitmen kebijakan *Embedding policy commitments*	27-28, 70, 81
	2-25	Proses untuk memulihkan dampak negatif *Processes to remediate negative impacts*	114, 138, 140, 156
	2-26	Mekanisme untuk mencari nasihat dan menyampaikan kekhawatiran *Mechanisms for seeking advice and raising concerns*	114, 122, 140, 155
	2-27	Kepatuhan terhadap peraturan perundang-undangan *Compliance with laws and regulations*	45, 145
	2-28	Keanggotaan asosiasi *Membership associations*	22
	2-29	Pendekatan terhadap keterlibatan pemangku kepentingan *Approach to stakeholder engagement*	34, 121
	2-30	Perjanjian perundingan kolektif *Collective bargaining agreements*	113

GRI Standards	No	Pengungkapan *Disclosure*	Halaman *Page*
		Topik Material ***Material Topic***	
GRI 3: Topik material 2021 *Material topics 2021*	3-1	Proses penentuan topik material *Process to determine material topics*	37
	3-2	Daftar topik material *List of material topics*	39
		Topik Material: Pengelolaan Energi ***Material Topic: Energy Management***	
GRI 3: Topik material 2021 *Material topics 2021*	3-3	Manajemen topik material *Management of material topics*	63
GRI 302: Energi 2016 *Energy 2016*	302-1 14.1.2	Konsumsi energi di dalam organisasi *Energy consumption within the organization*	63-64
	302-2 14.1.3	Konsumsi energi di luar organisasi *Energy consumption outside the organization*	Tidak dicantumkan: Informasi tidak tersedia/tidak lengkap *Omission: Information unavailable/ incomplete*
	Perusahaan belum menghitung konsumsi energi di luar organisasi *The company has not calculated energy consumption outside the organization*		
	302-3 14.1.4	Intensitas energi *Energy intensity*	63-64
	302-4	Pengurangan konsumsi energi *Reduction of energy consumption*	Tidak dicantumkan: Informasi tidak tersedia / tidak lengkap *Omission: Information unavailable/ incomplete*
	Perusahaan belum menghitung pengurangan konsumsi energi *The company has not calculated reduction of energy consumption*		
	302-5	Pengurangan pada energi yang dibutuhkan untuk produk dan jasa *Reduction in energy requirements of products and services*	Tidak dicantumkan: Informasi tidak tersedia / tidak lengkap *Omission: Information unavailable/ incomplete*
	Perusahaan belum menghitung pengurangan konsumsi energi yang dibutuhkan untuk produk dan jasa *The company has not calculated reduction in energy requirements of products and services*		

GRI Standards	No	Pengungkapan *Disclosure*	Halaman *Page*
		Topik Material: Perubahan Iklim ***Material Topic: Climate Change***	
GRI 3: Topik material 2021 *Material topics 2021*	3-3 14.1.1 14.2.1	Manajemen topik material *Management of material topics*	64
GRI 305: Emisi 2016 *Emissions 2016*	305-1 14.1.5	Emisi GRK (Cakupan 1) langsung *Direct GHG Emissions (Scope1)*	65
	305-2 14.1.6	Emisi GRK (Cakupan 2) energi tidak langsung *Energy indirect (Scope 2) GHG emissions*	65
	305-3 14.1.7	Emisi GRK (Cakupan 3) energi tidak langsung *Other indirect (Scope 3) GHG emissions*	Tidak dicantumkan: Informasi tidak tersedia / tidak lengkap *Omission: Information unavailable/ incomplete*
	Perusahaan belum melakukan inventarisasi GRK Cakupan 3 *The company has not yet conducted a GHG emissions inventory for Scope 3*		
	305-4 14.1.8	Intensitas emisi GRK *GHG emissions intensity*	65
	305-5 14.1.9	Pengurangan emisi GRK *Reduction of GHG emissions*	Tidak dicantumkan: Informasi tidak tersedia / tidak lengkap *Omission: Information unavailable/ incomplete*
	Perusahaan belum menghitung pengurangan emisi GRK *The company has not yet conducted GHG emission reduction calculation*		
		Topik Material: Air dan Air Limbah ***Material Topic: Water and Wastewater***	
GRI 3: Topik material 2021 *Material topics 2021*	3-3 14.7.1	Manajemen topik material *Management of material topics*	45
GRI 303: Air dan Efluen 2018 *Water and Effluents 2018*	303-1 14.7.2	Interaksi dengan air sebagai sumber daya bersama *Interactions with water as a shared resource*	45-46, 60
	303-2 14.7.3	Manajemen dampak yang berkaitan dengan pembuangan air *Management of water discharge-related impacts*	46
	303-3 14.7.4	Pengambilan air *Water withdrawal*	47
	303-4 14.7.5	Pembuangan air *Water discharge*	47
	303-5 14.7.6	Konsumsi air *Water consumption*	47

GRI Standards	No	Pengungkapan *Disclosure*	Halaman *Page*
		Topik Material: Pengelolaan Limbah ***Material Topic: Waste Management***	
GRI 3: Topik material 2021 *Material topics 2021* GRI 306: Limbah 2020 *Waste 2020*	3-3 14.5.1	Manajemen topik material *Management of material topics*	49
	306-1 14.5.2	Timbulan sampah dan dampak signifikan terkait sampah *Waste generation and significant waste-related impacts*	49
	306-2 14.5.3	Pengelolaan dampak penting terkait limbah *Management of significant waste-related impacts*	49-50
	306-3 14.5.4	Limbah yang dihasilkan *Waste generated*	51-52
	306-4 14.5.5	Limbah dialihkan dari pembuangan *Waste diverted from disposal*	51-52
	306-5 14.5.6	Limbah dibuang ke tempat pembuangan akhir *Waste directed to disposal*	51-52
	14.6.1	Tailing *Tailings*	52
		Topik Material: Pelestarian Keanekaragaman Hayati ***Material Topic: Biodiversity Preservation***	
GRI 3: Topik material 2021 *Material topics 2021* GRI 304: Keanekaragaman Hayati 2016 *Biodiversity 2016*	3-3 14.4.1	Manajemen topik material *Management of material topics*	65
	101-1 14.4.2	Kebijakan untuk menghentikan dan mengembalikan hilangnya keanekaragaman hayati *Policies to halt and reverse biodiversity loss*	65
	101-2 14.4.3	Manajemen dampak keanekaragaman hayati *Management of biodiversity impacts*	66
	101-4 14.4.4	Identifikasi dampak keanekaragaman hayati *Identification of biodiversity impacts*	66
	101-5 14.4.5	Lokasi yang memiliki dampak keanekaragaman hayati *Locations with biodiversity impacts*	55, 60, 66
	101-6 14.4.6	Pemicu langsung hilangnya keanekaragaman hayati *Direct drivers of biodiversity loss*	67
	101-7 14.4.7	Perubahan kondisi keanekaragaman hayati *Changes to the state of biodiversity*	67
	101-8 14.4.8	Layanan ekosistem *Ecosystem services*	67
		Topik Material: Emisi Udara ***Material Topic: Toxic Emissions***	
GRI 3: Topik material 2021 *Material topics 2021* GRI 305: Emisi 2016 *Emissions 2016*	3-3 14.2.1	Manajemen topik material *Management of material topics*	54
	305-6	Emisi zat perusak ozon (ODS) *Emissions of ozone depleting substances (ODS)*	55
	305-7 14.3.1 14.3.2	Nitrogen Oksida (NOx), sulfur oksida (SOx), dan emisi udara signifikan lainnya *Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions*	55

GRI Standards	No	Pengungkapan *Disclosure*	Halaman *Page*
		Topik Material: Kesehatan dan Keselamatan Kerja (K3) ***Material Topic: Occupational Health and Safety (OHS)***	
GRI 3: Topik material 2021 *Material topics 2021* GRI 403: Kesehatan dan Keselamatan Kerja 2018 *Occupational Health & Safety 2018*	3-3 14.16.1	Manajemen topik material *Management of material topics*	74, 77
	403-1 14.16.2	Sistem manajemen keselamatan dan kesehatan kerja *Occupational health and safety management system*	74-76
	403-2 14.16.3	Identifikasi bahaya, penilaian risiko, dan investigasi insiden *Hazard identification, risk assessment, and incident investigation*	77-78
	403-3 14.16.4	Layanan kesehatan kerja *Occupational health services*	80
	403-4 14.16.5	Partisipasi, konsultasi, dan komunikasi pekerja tentang keselamatan dan kesehatan kerja *Worker participation, consultation, and communication on occupational health and safety*	82
	403-5 14.16.6	Pelatihan bagi pekerja mengenai keselamatan dan kesehatan kerja *Worker training on occupational health and safety*	80, 84
	403-6 14.16.7	Peningkatan kualitas kesehatan pekerja *Promotion of worker health*	80-81
	403-7 14.16.8	Pencegahan dan mitigasi dampak dari keselamatan dan kesehatan kerja yang secara langsung terkait hubungan bisnis *Prevention and mitigation of occupational health and safety impacts directly linked by business relationships*	76, 77, 79, 93
	403-8 14.16.9	Pekerja yang tercakup dalam sistem manajemen keselamatan dan kesehatan kerja *Workers covered by an occupational health and safety management system*	76
	403-9 14.16.10	Kecelakaan kerja *Work-related injuries*	90
	403-10 14.16.11	Penyakit akibat kerja *Work-related ill health*	81, 82
		Topik Material: Pengembangan dan Pelatihan Karyawan ***Material Topic: Employee Training and Development***	
GRI 3: Topik material 2021 *Material topics 2021* GRI 404: Pelatihan dan Pendidikan 2016 *Training and Education 2016*	3-3	Manajemen topik material *Management of material topics*	96-98
	404-1 14.17.7 14.21.4	Rata-rata jam pelatihan per tahun per karyawan *Average hours of training per year per employee*	86, 99
	404-2 14.8.3 14.17.8	Program untuk meningkatkan keterampilan karyawan dan program bantuan peralihan *Programmes for upgrading employee skills and transition assistance programmes*	84, 99-100
	404-3	Persentase karyawan yang menerima tinjauan rutin terhadap kinerja dan pengembangan karier *Percentage of employees receiving regular performance and career development reviews*	99
		Topik Material: Keberagaman, Kesetaraan dan Inklusi ***Material Topic: Diversity, Equity and Inclusion (DEI)***	
GRI 3: Topik material 2021 *Material topics 2021*	3-3 14.17.1	Manajemen topik material *Management of material topics*	96-97
GRI 201: Kinerja ekonomi 2016	201-3	Kewajiban Program Pensiun Manfaat Pasti dan Program Pensiun Lainnya *Defined benefit plan obligations and other retirement plans*	111

GRI Standards	No	Pengungkapan *Disclosure*	Halaman *Page*
GRI 202: Keberadaan pasar 2016 *Market Presence 2016*	202-1 14.17.2	Rasio upah entry level standar berdasarkan jenis kelamin dibandingkan dengan upah minimum lokal *Ratios of standard entry level wage by gender compared to local minimum wage*	111
	202-2 14.9.6 14.21.2	Proposi manajemen senior yang direkrut dari masyarakat lokal *Proportion of senior management hired from the local community*	100
GRI 401: Kepegawaian 2016 *Employment 2016*	401-1 14.17.3	Perekrutan karyawan baru dan pergantian karyawan *New employee hires and employee turnover*	108
	401-2 14.17.4	Tunjangan yang diberikan kepada karyawan tetap yang tidak diberikan kepada karyawan kontrak *Benefits provided to full-time employees that are not provided to temporary or part-time employees*	110
	401-3 14.17.5 14.21.3	Cuti melahirkan *Parental leave*	109
GRI 402: Hubungan Tenaga Kerja/Manajemen 2016 *Labor/ Management Relations 2016*	402-1 14.8.2 14.17.6	Periode pemberitahuan minimum terkait perubahan operasional *Minimum notice periods regarding operational changes*	114
GRI 405: Keberagaman dan Kesetaraan 2016 Diversity and Equal Opportunity 2016	405-1 14.21.5	Keanekaragaman badan tata kelola dan karyawan *Diversity of governance bodies and employees*	99
	405-2 14.21.6	Rasio gaji pokok dan remunerasi perempuan terhadap laki-laki *Ratio of basic salary and remuneration of women to men*	111
GRI 406: Non-diskriminasi 2016 *Non-discrimination 2016*	406-1 14.21.1 14.21.7	Insiden diskriminasi dan tindakan perbaikan yang dilakukan *Incidents of discrimination and corrective actions taken*	109, 141
GRI 407: Kebebasan Berserikat dan Perundingan Bersama 2016 *Freedom of Association and Collective Bargaining 2016*	407-1 14.20.1 14.20.2 14.20.3	Operasi dan pemasok dimana hak untuk bebas berserikat dan melakukan perundingan bersama berisiko tidak terpenuhi Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	113
GRI 408: Pekerja Anak 2016 *Child Labour 2016*	408-1 14.18.1 14.18.2	Operasi dan pemasok yang berisiko signifikan terhadap insiden pekerja anak *Operations and suppliers at significant risk for incidents of child labour*	109
Topik Material: Pengadaan Lokal ***Material Topic: Local Procurement***			
GRI 3: Topik material 2021 *Material topics 2021*	3-3	Manajemen topik material *Management of material topics*	113
GRI 204: Praktik pengadaan 2016 *Procurement Practices 2016*	204-1 14.9.5	Proporsi pembelian pada pemasok lokal *Proportion of spending on local suppliers*	113
Topik Material: Kinerja keuangan dan kontribusi ekonomi ***Material Topic: Financial performance and economic contribution***			
GRI 3: Topik material 2021 *Material topics 2021*	3-3 14.23.1	Manajemen topik material *Management of material topics*	16
GRI 201: Kinerja ekonomi 2016 *Economic performance 2016*	201-1 14.9.2 14.23.2	Nilai ekonomi langsung yang dihasilkan dan didistribusikan *Direct economic value generated and distributed*	16
Topik Material: Pengembangan dan Pemberdayaan Masyarakat ***Material Topic: Community Development and Empowerment***			
GRI 3: Topik material 2021 *Material topics 2021*	3-3 14.10.1 14.11.1	Manajemen topik material *Management of material topics*	120
GRI 203: Dampak Ekonomi Tidak Langsung 2016 *Indirect Economic Impacts 2016*	203-1 14.9.3	Pembangunan dan dampak dari investasi infrastruktur dan jasa-jasa yang diberikan *Infrastructure investments and services supported*	131-132
	203-2 14.9.4	Dampak ekonomi tidak langsung yang signifikan *Significant indirect economic impacts*	125, 128, 131
GRI 411: Hak Masyarakat Adat 2016 Rights of Indigenous Peoples 2016	411-1 14.11.2 14.12.1 14.12.2 14.12.3	Insiden pelanggaran yang melibatkan hak-hak masyarakat adat *Violation of the rights of indigenous peoples*	121
GRI 413: Masyarakat lokal 2016 *Local Communities 2016*	413-1 14.8.9 14.10.2 14.9.1	Operasi dengan keterlibatan masyarakat lokal, penilaian dampak, dan program pengembangan *Operations with local community engagement, impact assessments, and development programs*	122
	413-2 14.10.3 14.10.4	Operasi yang secara aktual dan yang berpotensi memiliki dampak negatif signifikan terhadap masyarakat lokal *Operations with significant actual and potential negative impacts on local communities*	
Topik Material: Hak Asasi Manusia ***Material Topic: Human Rights***			
GRI 3: Topik material 2021 *Material topics 2021*	3-3 14.14.1 14.19.1	Manajemen topik material *Management of material topics*	136
GRI 409: Kerja Paksa 2016 Forced or Compulsory Labor 2016	409-1 14.19.2	Operasi dan pemasok yang berisiko signifikan terhadap insiden pekerja paksa *Operations and suppliers at significant risk for incidents of forced or compulsory labor*	115, 138, 141
GRI 410: Praktik-Praktik Keamanan 2016 *Security Practices 2016*	410-1 14.14.2	Petugas keamanan yang dilatih mengenai kebijakan atau prosedur hak asasi manusia *Security personnel trained in human rights policies or procedures*	139

GRI Standards	No	Pengungkapan *Disclosure*	Halaman *Page*
Topik Material: Pertambangan Rakyat dan Pertambangan Skala Kecil ***Material Topic: Artisanal and Small-scale Mining***			
GRI 3: Topik material 2021 *Material topics 2021* Pertambangan Rakyat dan Pertambangan Skala Kecil *Artisanal and Small-scale Mining*	3-3 14.13.1	Manajemen topik material *Management of material topics*	132
	14.13.2	Sebutkan lokasi tambang tempat PRPSK berlangsung atau yang berdekatan dengan lokasi *List the mine sites where ASM occurs on or in close proximity to the site*	132
	14.13.3	Laporkan jumlah total dan sifat insiden yang melibatkan PRPSK serta tindakan untuk menanganinya *Report the total number and nature of incidents involving ASM and actions taken to address them*	132
Topik Material: Etika bisnis dan integritas ***Material Topic: Business ethics and integrity***			
GRI 3: Topik material 2021 *Material topics 2021* GRI 205: Anti korupsi 2016 *Anti-corruption 2016*	3-3 14.22.1	Manajemen topik material *Management of material topics*	154
	205-1 14.22.2	Operasi yang dinilai terkait risiko Korupsi *Operations assessed for risks related to corruption*	154
	205-2 14.22.3	Komunikasi dan Pelatihan tentang kebijakan dan prosedur anti korupsi *Communication and training about anti-corruption policies and procedures*	155
	205-3 14.22.4	Insiden korupsi yang terbukti dan tindakan yang diambil *Confirmed incidents of corruption and actions taken*	156
Topik Material: Rantai pasokan yang bertanggung jawab ***Material Topic: Responsible supply chain***			
GRI 3: Topik material 2021 *Material topics 2021* GRI 308: Penilaian Lingkungan Pemasok 2016 *Supplier Environmental Assessment 2016* GRI 414: Penilaian Sosial Pemasok 2016 *Supplier Social Assessment 2016*	3-3	Manajemen topik material *Management of material topics*	158
	308-1	Seleksi pemasok baru dengan menggunakan kriteria lingkungan *New suppliers that were screened using environmental criteria*	158
	308-2	Dampak negatif lingkungan pada rantai pasok dan tindakan yang diambil *Negative environmental impacts in the supply chain and actions taken*	158
	414-1 14.17.9 14.18.3 14.19.3	Seleksi pemasok baru dengan menggunakan kriteria sosial *New suppliers that were screened using social criteria*	93, 140, 158
	414-2 14.17.10	Dampak sosial negatif dalam rantai pasokan dan tindakan yang telah diambil *Negative social impacts in the supply chain and actions taken*	158
Topik Material: Pengelolaan Risiko dan Peluang ***Material Topic: Risk and Opportunity Management***			
GRI 3: Topik material 2021 *Material topics 2021*	3-3 14.2.1	Manajemen topik material *Management of material topics*	56, 158
GRI 201: Kinerja ekonomi 2016 *Economic performance 2016*	201-2 14.2.2	Implikasi Finansial serta Risiko dan Peluang Lain Akibat dari Perubahan Iklim *Financial implications and other risks and opportunities due to climate change*	59, 61

Topik Tidak Material
Topic Not Material

Topik *Topic*	No	Alasan *Explanation*
Penutupan dan rehabilitasi *Closure and rehabilitation*	14.8.4 14.8.5 14.8.6 14.8.7 14.8.8 14.8.9	Topik belum dianggap material pada tahun 2025 karena operasi masih berada pada tahap konstruksi dan belum memiliki kewajiban penutupan tambang dan rehabilitasi MGR tetap mematuhi Peraturan Pemerintah Republik Indonesia Nomor 78 Tahun 2010 tentang Reklamasi dan Pascatambang serta Peraturan Menteri ESDM Nomor 26 Tahun 2018 tentang Pelaksanaan Kaidah Pertambangan yang Baik dan Pengawasan Pertambangan Mineral dan Batubara. (Penjelasan lebih detail dapat dilihat di halaman 67 & 123) *The topic was not considered material in 2025 as operations remained in the construction phase and had not yet entered the mine closure and rehabilitation stage. However, MGR continues to comply with Government Regulation No. 78 of 2010 on Reclamation and Post-Mining and Minister of Energy and Mineral Resources Regulation No. 26 of 2018 on Good Mining Practices and Mining Supervision.* *(Further explanation can be found in page 67 & 123)*
Manajemen krisis *Crisis management*	14.15.1 14.15.2	MGR telah memiliki Sistem Manajemen Krisis serta Standar Manajemen Insiden yang diterapkan di seluruh area operasi. Sepanjang tahun 2025, tidak terdapat pelanggaran terhadap ketentuan hukum yang mengakibatkan denda, sanksi non-moneter, maupun bentuk sanksi hukum lainnya dari otoritas yang berwenang, termasuk Otoritas Jasa Keuangan (OJK) dan Bursa Efek Indonesia (BEI) yang berkaitan dengan insiden kritis. (Penjelasan lebih detail dapat dilihat di halaman 80) *MGR has implemented a Crisis Management System and Incident Management Standard across all operational areas. In 2025, there were no violations of applicable laws resulting in fines, non-monetary sanctions, or other legal penalties from authorities, including the Financial Services Authority (OJK) and the Indonesia Stock Exchange (IDX), related to critical incidents.* *(Further explanation can be found in page 80)*
Pajak *Tax*	14.23.3 14.23.4 14.23.5 14.23.6 14.23.7 14.23.8	Pada tahun 2025 MGR tidak mendapatkan bantuan finansial yang diterima dari pemerintah. Perusahaan senantiasa mematuhi peraturan perundang-undangan yang berlaku, termasuk ketentuan dalam Undang-Undang No. 28 Tahun 2007 tentang Ketentuan Umum dan Tata Cara Perpajakan. Selama periode pelaporan, perusahaan tidak terlibat dalam proses hukum yang berkaitan dengan pelanggaran peraturan perpajakan. *In 2025, MGR did not receive any financial assistance from the government.* The company consistently complies with applicable laws and regulations, including the provisions of Law No. 28 of 2007 on General Provisions and Tax Procedures. During the reporting period, the company was not involved in any legal proceedings related to violations of tax regulations.
Kontribusi politik *Political contribution*	14.24.1 14.24.2	Perusahaan tidak memberikan kontribusi dalam bentuk apa pun kepada partai politik, calon legislatif, maupun kegiatan politik, sesuai dengan Undang-Undang No. 7 Tahun 2017 tentang Pemilihan Umum, serta Undang-Undang No. 2 Tahun 2008 tentang Partai Politik sebagaimana telah diubah dengan Undang-Undang No. 2 Tahun 2011. Pedoman Perilaku telah melarang kontribusi politik yang mengatasnamakan dan/atau menggunakan fasilitas perusahaan. *The Company does not make contributions of any kind to political parties, legislative candidates, or political activities, in accordance with Law No. 7 of 2017 on General Elections and Law No. 2 of 2008 on Political Parties as amended by Law No. 2 of 2011. The Code of Conduct prohibits political contributions made in the name of and/or using Company resources.*
Kawasan terdampak konflik dan berisiko tinggi *Conflict-affected and High-risk Areas*	14.25.1 14.25.2 14.25.3 14.25.4	Selama tahun 2025, MGR tidak beroperasi dan membeli bahan baku yang berasal dari atau melewati wilayah yang terdampak konflik dan berisiko tinggi (CAHRA). *During 2025, MGR did not operate in or procure raw materials from or through conflict-affected and high-risk areas (CAHRA).*

INDEKS ISI POJK 51/POJK.03/2017

POJK 51/POJK.03/2017 INDEX [G.4]

No. Indeks *Index No.*	Nama indeks *Index name*	Halaman *Page*
	Strategi keberlanjutan | *Sustainability strategy*	
A.1.	Penjelasan strategi keberlanjutan | *Sustainability strategy explanation*	2, 28
	Ikhtisar Kinerja Aspek Keberlanjutan | *Overview on Sustainability Performance*	
B.1.	Aspek ekonomi | *economic aspect:* A. Kuantitas produksi atau jasa yang dijual; *Quantity of production or service sold;* B. Pendapatan atau penjualan; *Revenues;* C. Laba atau rugi bersih; *Net profit or loss;* D. Produk ramah lingkungan; *Eco-friendly product;* E. Pelibatan pihak lokal yang berkaitan dengan proses bisnis keuangan berkelanjutan *Involvement of local parties related to the sustainable finance business process*	10
B.2.	Aspek lingkungan hidup | environmental aspect: A. Penggunaan energi; *Energy consumption;* B. Pengurangan emisi yang dihasilkan; *Reducing the resulting emissions;* C. Pengurangan limbah dan efluen; *Waste and effluent reduction;* D. Pelestarian keanekaragaman hayati *Conservation of biodiversity*	10
B.3.	Aspek sosial | *Social aspect*	10
	Profil perusahaan | *Company profile*	
C.1.	Visi, Misi, dan Nilai Keberlanjutan *Vision, Mission and Values of Sustainability*	19-20
C.2.	Alamat perusahaan *Company address*	14
C.3.	Skala usaha | *company scale:* A. Total aset atau kapitalisasi aset dan total kewajiban; *Total aset and total liabilities;* B. Jumlah karyawan menurut jenis kelamin, jabatan, usia, pendidikan, dan status ketenagakerjaan; *Total employee by gender, job position, age, education and employment status;* C. Nama pemegang saham dan persentase kepemilikan saham; *Shareholder name and percentage of share ownership;* D. Wilayah operasional *Operational area*	15, 17, 18
C.4.	Produk, Layanan, dan Kegiatan Usaha yang Dijalankan *Product, Services and Business Activity*	14-15
C.5.	Keanggotaan pada Asosiasi *Membership in the Association*	22
C.6.	Perubahan Emiten dan Perusahaan Publik yang Bersifat Signifikan *Significant Changes in Issuers and Public Companies*	18

No. Indeks *Index No.*	Nama indeks *Index name*	Halaman *Page*
	Penjelasan direksi | *Director statement*	
D.1.	Penjelasan direksi *Director statement* A. Kebijakan untuk merespon tantangan dalam pemenuhan strategi keberlanjutan *Policies to respond to challenges in meeting sustainability strategies* 1. Nilai keberlanjutan yang dimiliki oleh emiten dan perusahaan publik *Sustainability values owned by issuers and public companies* 2. Respon emiten dan perusahaan publik terhadap isu-isu yang terkait keuangan berkelanjutan *Responses of issuers and public companies to issues related to sustainable finance* 3. Komitmen pimpinan dalam menerapkan keuangan berkelanjutan *Director's commitment in implementing sustainable finance* 4. Penjelasan singkat mengenai capaian kinerja keberlanjutan *A brief description of the achievement of sustainability performance* 5. Tantangan dalam menerapkan keuangan berkelanjutan *Challenges in implementing sustainable finance* B. Penerapan keuangan berkelanjutan *Implementation of sustainable finance* 1. Pencapaian kinerja penerapan keberlanjutan (ekonomi, lingkungan hidup, dan sosial) dibandingkan dengan target *Achievement of sustainability implementation performance (economic, environmental, and social) compared to the target* 2. Prestasi dan tantangan termasuk peristiwa penting selama periode pelaporan *Achievements and challenges including key events during the reporting period* C. Strategi pencapaian target *Target achievement strategy* 1. Informasi pengelolaan risiko atas penerapan keuangan berkelanjutan terkait aspek ekonomi, lingkungan hidup, dan sosial yang berpotensi mempengaruhi keberlanjutan emiten dan perusahaan publik *Information on risk management on the implementation of sustainable finance related to economic, environmental, and social aspects that have the potential to affect the sustainability of issuers and public companies* 2. Pemanfaatan peluang dan prospek usaha *Utilization of business opportunities and prospects* 3. Penjelasan situasi eksternal ekonomi, lingkungan hidup, dan sosial yang berpotensi mempengaruhi keberlanjutan emiten dan perusahaan publik *Explanation of external economic, environmental, and social situations that have the potential to affect the sustainability of issuers and public companies*	2
	Tata kelola keberlanjutan | *Sustainability governance*	
E.1.	Penanggung jawab penerapan keuangan berkelanjutan *Responsible person or division for the implementation of sustainable finance*	29
E.2.	Pengembangan kompetensi terkait keuangan berkelanjutan *Competency development related to sustainable finance*	149
E.3.	Penilaian Risiko atas Penerapan Keuangan Berkelanjutan *Risk Assessment on the Implementation of Sustainable Finance* A. Penjelasan mengenai prosedur dalam mengidentifikasi, mengukur, memantau, dan mengendalikan risiko atas penerapan usaha keberlanjutan terkait aspek ekonomi, lingkungan hidup, dan sosial *Explanation of procedures for identifying, measuring, monitoring, and controlling risks on the implementation of sustainability efforts related to economic, environmental and social aspects* B. Penjelasan peran anggota Direksi dan anggota Dewan Komisaris dalam mengelola, melakukan telaah berkala, dan meninjau efektivitas proses manajemen risiko yang dijalankan oleh Emiten dan Perusahaan Publik *Explanation of the roles of members of the Board of Directors and members of the Board of Commissioners in managing, conducting periodic reviews, and reviewing the effectiveness of the risk management process carried out by Issuers and Public Companies*	158
E.4.	Hubungan dengan Pemangku Kepentingan *Stakeholder Relations* A. Keterlibatan pemangku kepentingan berdasarkan hasil penilaian (*assessment*) manajemen, Rapat Umum Pemegang Saham, surat keputusan atau lainnya *Stakeholder involvement based on the results of management assessment, General Meeting of Shareholders, decision letter or others* B. Pendekatan yang digunakan Emiten dan Perusahaan Publik dalam melibatkan pemangku kepentingan dalam penerapan Keuangan Berkelanjutan, antara lain dalam bentuk dialog, survei, dan seminar *The approach used by Issuers and Public Companies in involving stakeholders in the implementation of Sustainable Finance, among others in the form of dialogues, surveys, and seminars*	34

No. Indeks *Index No.*	Nama indeks *Index name*	Halaman *Page*
E.5.	Permasalahan terhadap penerapan keuangan berkelanjutan *Implementation of sustainable finance issues*	133
	Kinerja keberlanjutan | *Sustainability performance*	
F.1.	Kegiatan membangun budaya keberlanjutan *Development of sustainability culture*	31
	Kinerja ekonomi | *Economic performance*	
F.2.	Perbandingan Target dan Kinerja Produksi, Portofolio, Target Pembiayaan, atau Investasi, Pendapatan dan Laba Rugi (dalam 3 tahun terakhir) *Comparison of Production Target and Performance, Portfolio, Financing Target, or Investment, Income and Profit and Loss (in the last 3 years)*	10
F.3.	Perbandingan Target dan Kinerja Portofolio, Target Pembiayaan, atau Investasi pada Instrumen Keuangan atau Proyek yang Sejalan dengan Keuangan Berkelanjutan (dalam 3 tahun terakhir) *Comparison of Portfolio Targets and Performance, Financing Targets, or Investments in Financial Instruments or Projects Compatible with Sustainable Finance (within the last 3 years)*	Tidak Relevan
	Kinerja lingkungan hidup | *Enviromental performance*	
	Aspek umum | *General aspect*	
F.4.	Biaya lingkungan hidup | *environment cost*	70
	Aspek material | *Material aspect*	
F.5.	Penggunaan Material yang Ramah Lingkungan *Eco-Friendly Material Usage*	63
	Aspek energi | *Energy aspect*	
F.6.	Jumlah dan Intensitas Energi yang Digunakan *Total and Intensity of Energy Consumption*	63
F.7.	Upaya dan Pencapaian Efisiensi Energi dan Penggunaan Energi Terbarukan *Activities and Achievements of Energy Efficiency and Use of Renewable Energy*	63
	Aspek air | *water aspect*	
F.8.	Penggunaan air | *Water usage*	47
	Aspek keanekaragaman hayati | *biodiversity aspect*	
F.9.	Dampak dari Wilayah Operasional yang Dekat atau Berada di Daerah Konservasi atau Memiliki Keanekaragaman Hayati *Impact of Operational Areas Near or Located in Conservation Areas or Possessing Biodiversity*	67
F.10.	Usaha konservasi keanekaragaman hayati *Biodiversity conservation activities*	67-69
	Aspek emisi | *emission aspect*	
F.11.	Jumlah dan Intensitas Emisi yang Dihasilkan Berdasarkan Jenisnya *Total and Intensity of Resulted Emission by Type*	65
F.12.	Upaya dan Pencapaian Pengurangan Emisi yang Dilakukan *Activities and Achievements of Resulted Emission Reduction*	63
	Aspek Limbah Dan Efluen | *Waste and Effluent Aspect*	
F.13.	Jumlah Limbah dan Efluen yang Dihasilkan Berdasarkan Jenis *Total Waste and Effluent by Type*	47, 51, 52
F.14.	Mekanisme Pengelolaan Limbah dan Efluen *Mechanism of Waste and Effluent Management*	45, 49
F.15. 14.15.2	Tumpahan yang Terjadi (jika ada) *Significant Spills (if any)*	51
	Aspek pengaduan terkait lingkungan hidup | *environmental grievances aspect*	
F.16.	Jumlah dan Materi Pengaduan Lingkungan Hidup yang Diterima dan Diselesaikan *Total and Environmental Grievances Received and Completed*	47
	Kinerja sosial | *social performance*	
F.17.	Komitmen untuk Memberikan Layanan atas Produk dan/atau Jasa yang Setara kepada Konsumen *Commitment to Providing Services for Equal Products and/or Services to Consumers*	Tidak Relevan *Not Relevant*
	Aspek ketenagakerjaan | *employment aspect*	
F.18.	Kesetaraan kesempatan bekerja *Equality of employment opportunity*	99, 102
F.19.	Tenaga Kerja Anak dan Tenaga Kerja Paksa *Child and Forced Labor*	109, 115, 138
F.20.	Upah minimum regional *Regional minimum wages*	111
F.21.	Lingkungan Bekerja yang Layak dan Aman *Decent and Safe Working Environment*	76, 82
F.22.	Pelatihan dan Pengembangan Kemampuan Pegawai *Employee Training and Development*	99
	Aspek masyarakat | *community aspect*	
F.23.	Dampak operasi terhadap masyarakat sekitar *Company operation impact to local community*	121, 123
F.24.	Pengaduan masyarakat *Community grievances*	122
F.25.	Kegiatan tanggung jawab sosial lingkungan (TJSL) *Corporate social responsibilities activity*	123
	Tanggung jawab pengembangan produk/jasa berkelanjutan ***Sustainable development of products/services responsibilities***	
F.26.	Inovasi dan Pengembangan Produk/Jasa Keuangan Berkelanjutan *Sustainable Development of Products/Services Innovation*	63
F.27.	Produk/Jasa yang Sudah Dievaluasi Keamanannya bagi Pelanggan *Safety Evaluated Products/Services for Customers*	76
F.28.	Dampak produk/jasa *Impact of products/services*	44, 121, 122
F.29.	Jumlah Produk yang Ditarik Kembali *Total Recalled Products*	16
F.30.	Survei Kepuasan Pelanggan Terhadap Produk dan/atau Jasa Keuangan Berkelanjutan *Customer Satisfaction Survey of Sustainable Finance Products and/or Services*	Tidak Relevan *Not Relevant*
	Lain-lain | *Others*	
G.1.	Verifikasi Tertulis dari Pihak Independen (jika ada) *Independent Verification (if any)*	23, 164
G.2.	Lembar umpan balik *Feedback form*	188
G.3.	Tanggapan terhadap Umpan Balik Laporan Keberlanjutan Tahun Sebelumnya *Responses to Previous Sustainability Report Feedback Form*	31
G.4.	Daftar Pengungkapan sesuai Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik *Table of Disclosures according to Financial Services Authority Regulation Number 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies*	178

KODE ESG BURSA EFEK HONG KONG
ESG CODE HONG KONG STOCK EXCHANGE

No. Indeks *Index No.*	Nama indeks *Index name*	Halaman *Page*
Persyaratan Pengungkapan Wajib | *Mandatory Disclosure Requirements*		
Struktur Tata Kelola *Governance Structure*	Pernyataan dari dewan direksi yang mencakup unsur-unsur berikut: *A statement from the board containing the following elements* i. pengungkapan pengawasan dewan direksi terhadap isu-isu ESG; *a disclosure of the board's oversight of ESG issues*; ii. Pendekatan dan strategi pengelolaan ESG dewan direksi, termasuk proses yang digunakan untuk mengevaluasi, memprioritaskan, dan mengelola isu-isu ESG yang material; *the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and* iii. Mekanisme dewan direksi menunjau ketercapaian terhadap tujuan dan target terkait ESG, beserta penjelasan bagaimana hal tersebut berkaitan dengan bisnis perusahaan. *how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.*	29
Prinsip Pelaporan *Reporting Principles*	Penjelasan tentang penerapan Prinsip Pelaporan (Materialitas, Kuantitatif, dan Konsistensi) dalam penyusunan laporan ESG *A description of, or an explanation on, the application of the Reporting Principles (Materiality, Quantitative and Consistency) in the preparation of the ESG report*	37
Batasan Laporan *Reporting Boundary*	Narasi mengenai batas pelaporan laporan ESG dan proses yang digunakan untuk mengidentifikasi entitas atau operasi yang termasuk dalam laporan ESG *A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report*	23
A. Lingkungan | *Environmental*		
Aspek A1: Emisi ***Aspect A1: Emissions***		
Pengungkapan Umum *General Disclosure*	Informasi mengenai: *Information on* a. Kebijakan; dan *the policies; and* b. Kepatuhan terhadap undang-undang dan peraturan yang berlaku yang memiliki dampak signifikan terhadap perusahaan terkait emisi udara dan gas rumah kaca, air dan tanah, serta limbah B3 dan sampah *compliance with relevant laws and regulations that have a significant impact on the issuer* relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste	56
KPI A1.1	Jenis-jenis emisi dan data emisi yang terkait *The types of emissions and respective emissions data*	55, 65
KPI A1.2	Emisi gas rumah kaca langsung (Cakupan 1) dan tidak langsung (Cakupan 2), dan intensitas jika ada *Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and, where appropriate intensity.*	65
KPI A1.3	Jumlah limbah B3 yang dihasilkan dan, jika ada, intensitas *Total hazardous waste produced and, where appropriate, intensity*	51
KPI A1.4	Julmah sampah yang dihasilkan dan, jika ada, intensitas *Total non-hazardous waste produced and, where appropriate, intensity*	52
KPI A1.5	Deskripsi target emisi yang ditetapkan dan langkah-langkah yang diambil untuk mencapainya *Description of emission target(s) set and steps taken to achieve them*	62
KPI A1.6	Deskripsi tentang cara penanganan limbah berbahaya dan non-berbahaya, serta deskripsi target pengurangan yang ditetapkan dan langkah-langkah yang diambil untuk mencapainya *Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them*	50-51

No. Indeks *Index No.*	Nama indeks *Index name*	Halaman *Page*
Aspek A2: Penggunaan Sumber Daya ***Aspect A2: Use of Resources***		
Pengungkapan Umum *General Disclosure*	Kebijakan mengenai penggunaan sumber daya secara efisien, termasuk energi, air, dan bahan baku lainnya *Policies on the ecient use of resources, including energy, water and other raw materials*	40, 63
KPI A2.1	Konsumsi energi langsung dan/atau tidak langsung berdasarkan jenis secara total dan intensitas *Direct and/or indirect energy consumption by type in total and intensity*	64
KPI A2.2	Konsumsi air secara total dan intensitas *Water consumption in total and intensity*	47
KPI A2.3	Deskripsi target efisiensi penggunaan energi yang ditetapkan dan langkah-langkah yang diambil untuk mencapainya *Description of energy use efficiency target(s) set and steps taken to achieve them*	63
KPI A2.4	Deskripsi tantangan dalam pengadaan air yang sesuai untuk tujuan, target efisiensi air yang ditetapkan, dan langkah-langkah yang diambil untuk mencapainya *Description of whether there is any issue in sourcing water that is fit for purpose, water eficiency target(s) set and steps taken to achieve them*	45
KPI A2.5	Jumlah bahan kemasan yang digunakan untuk produk jadi dan, jika ada, dengan rujukan per unit yang diproduksi *Total packaging material used for finished products, and if applicable, with reference to per unit produced*	Tidak Berlaku/ *Not applicable*
	Topik belum dianggap material pada tahun 2025 karena operasi masih berada pada tahap konstruksi *The topic was not considered material in 2025 as operations remained in the construction phase*	
Aspek A3: Lingkungan dan Sumber Daya Alam ***Aspect A3: The Environment and Natural Resources***		
Pengungkapan Umum *General Disclosure*	Kebijakan untuk meminimalkan dampak signifikan perusahaan terhadap lingkungan dan sumber daya alam *Policies on minimising the issuer's significant impact on the environment and natural resources*	65
KPI A3.1	Deskripsi dampak signifikan aktivitas terhadap lingkungan dan sumber daya alam serta tindakan yang diambil untuk mengelolanya *Description of the significant impacts of activities on the environment and natural resources and actions taken to manage them*	65
Aspek A4: Perubahan Iklim ***Aspect A4: Climate Change***		
Pengungkapan Umum *General Disclosure*	Kebijakan untuk mengidentifikasi dan memitigasi dampak perubahan iklim yang signifikan yang dapat berdampak terhadap perusahaan *Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer*	56
KPI A4.1	Deskripsi isu terkait perubahan iklim yang telah berdampak atau akan berdampak terhadap perusahaan dan aksi mitigasi dampak tersebut *Description of the significant climate-related issues which have impacted, and those which may impact, the issuer and the actions taken to manage them*	59
B. Sosial | *Social*		
Praktik Ketenagakerjaan dan Tenaga Kerja | *Employment and Labour Practices*		
Aspek B1: Ketenagakerjaan ***Aspect B1: Employment***		
Pengungkapan Umum *General Disclosure*	Informasi tentang: *Information on* a. Kebijakan; dan *the policies; and* b. kepatuhan terhadap undang-undang dan peraturan yang berlaku yang memiliki dampak signifikan terhadap perusahaan berkaitan dengan kompensasi dan pemutusan hubungan kerja, perekrutan dan promosi, jam kerja, waktu istirahat, kesetaraan kesempatan, keragaman, anti-diskriminasi, dan manfaat serta kesejahteraan lainnya *compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare*	96

No. Indeks *Index No.*	Nama indeks *Index name*	Halaman *Page*
KPI B1.1	Jumlah tenaga kerja berdasarkan jenis kelamin, jenis pekerjaan, kelompok usia, dan wilayah geografis *Total workforce by gender, employment type, age group and geographical region*	107
KPI B1.2	Tingkat pergantian karyawan berdasarkan jenis kelamin, kelompok usia, dan wilayah geografis *Employee turnover rate by gender, age group and geographical region*	108
Aspek B2: Kesehatan dan Keselamatan Kerja ***Aspect B2: Health and Safety***		
Pengungkapan Umum *General Disclosure*	Informasi tentang: *Information on* a. Kebijakan; dan *the policies; and* b. kepatuhan terhadap undang-undang dan peraturan yang relevan yang memiliki dampak signifikan terhadap perusahaan yang berkaitan dengan penyediaan lingkungan kerja yang aman dan perlindungan karyawan dari bahaya kerja *compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards*	74
KPI B2.1	Jumlah dan tingkat kecelakaan kerja yang mengakibatkan kematian yang terjadi pada masing-masing tiga tahun terakhir termasuk tahun pelaporan *Number and rate of work-related fatalities occurred in each of the past three years including the reporting year*	90
KPI B2.2	Hari kerja yang hilang akibat kecelakaan kerja *Lost days due to work injury*	90
KPI B2.3	Deskripsi tentang langkah-langkah kesehatan dan keselamatan kerja yang diterapkan, serta cara implementasi dan pemantauannya *Description of occupational health and safety measures adopted, how they are implemented and monitored*	76, 79, 84
Aspek B3: Pengembangan dan Pelatihan ***Aspect B3: Development and Training***		
Pengungkapan Umum *General Disclosure*	Kebijakan untuk meningkatkan pengetahuan dan keterampilan karyawan dalam melaksanakan tugas di tempat kerja *Policies on improving employees' knowledge and skills for discharging duties at work* *Description of training activities*	96
KPI B3.1	Persentase karyawan yang dilatih berdasarkan jenis kelamin dan kategori karyawan *The percentage of employees trained by gender and employee category*	99
KPI B3.2	Rata-rata jam pelatihan yang diselesaikan per karyawan berdasarkan jenis kelamin dan kategori karyawan *The average training hours completed per employee by gender and employee category*	99
Aspek B4: Standar Ketenegakerjaan ***Aspect B4: Labour Standards***		
Pengungkapan Umum *General Disclosure*	Informasi tentang: *Information on* a. Kebijakan; dan *the policies; and* b. kepatuhan terhadap undang-undang dan peraturan yang relevan yang memiliki dampak signifikan terhadap perusahaan yang berkaitan dengan pencegahan tenaga kerja anak dan paksa *compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour*	96
KPI B4.1	Deskripsi langkah-langkah untuk meninjau praktik ketenagakerjaan guna menghindari tenaga kerja anak dan paksa *Description of measures to review employment practices to avoid child and forced labour*	109, 157
KPI B4.2	Deskripsi langkah-langkah yang diambil untuk menghilangkan praktik-praktik tersebut ketika ditemukan *Description of steps taken to eliminate child and forced labour practices when discovered*	109, 136, 140

No. Indeks *Index No.*	Nama indeks *Index name*	Halaman *Page*
Praktik Operasional | *Operating Practices*		
Aspek B5: Manajemen Rantai Pasokan ***Aspect B5: Supply Chain Management***		
Pengungkapan Umum *General Disclosure*	Kebijakan dalam mengelola risiko lingkungan dan sosial dalam rantai pasok *Policies on managing environmental and social risks of the supply chain*	93, 140, 157
KPI B5.1	Jumlah pemasok berdasarkan wilayah geografis *Number of suppliers by geographical region*	133
KPI B5.2	Deskripsi praktik yang berkaitan dengan keterlibatan pemasok, jumlah pemasok di mana praktik tersebut diterapkan, serta cara implementasi dan pemantauannya *Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored*	86, 93, 138
KPI B5.3	Deskripsi praktik yang digunakan untuk mengidentifikasi risiko lingkungan dan sosial sepanjang rantai pasok, serta cara implementasi dan pemantauannya *Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored*	140, 158
KPI B5.4	Deskripsi praktik yang digunakan untuk mempromosikan produk dan layanan yang ramah lingkungan saat memilih pemasok, serta cara implementasi dan pemantauannya *Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored*	158
Aspek B6: Tanggung Jawab Produk ***Aspect B6: Product Responsibility***		
Pengungkapan Umum *General Disclosure*	Informasi tentang: *Information on* a. Kebijakan; dan *the policies; and* b. kepatuhan terhadap undang-undang dan peraturan yang relevan yang memiliki dampak signifikan terhadap perusahaan yang berkaitan dengan kesehatan dan keselamatan, periklanan, penandaan, dan masalah privasi berkaitan dengan produk dan layanan yang disediakan serta metode penyelesaian masalah sengketa *compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress*	Tidak Berlaku/ *Not applicable*
	Topik belum dianggap material pada tahun 2025 karena operasi masih berada pada tahap konstruksi *The topic was not considered material in 2025 as operations remained in the construction phase*	
KPI B6.1	Persentase total produk yang dijual atau dikirim yang dikenai penarikan kembali karena alasan kesehatan dan keselamatan *Percentage of total products sold or shipped subject to recalls for safety and health reasons*	Tidak Berlaku/ *Not applicable*
	Topik belum dianggap material pada tahun 2025 karena operasi masih berada pada tahap konstruksi *The topic was not considered material in 2025 as operations remained in the construction phase*	
KPI B6.2	Jumlah keluhan terkait produk dan layanan yang diterima dan cara penanganannya *Number of products and service related complaints received and how they are dealt with*	Tidak Berlaku/ *Not applicable*
	Topik belum dianggap material pada tahun 2025 karena operasi masih berada pada tahap konstruksi *The topic was not considered material in 2025 as operations remained in the construction phase*	
KPI B6.3	Deskripsi praktik yang berkaitan dengan pemantauan dan perlindungan hak kekayaan intelektual *Description of practices relating to observing and protecting intellectual property rights*	Tidak Berlaku/ *Not applicable*
	Topik belum dianggap material pada tahun 2025 karena operasi masih berada pada tahap konstruksi *The topic was not considered material in 2025 as operations remained in the construction phase*	
KPI B6.4	Deskripsi proses jaminan kualitas dan prosedur penarikan produk *Description of quality assurance process and recall procedures*	Tidak Berlaku/ *Not applicable*
	Topik belum dianggap material pada tahun 2025 karena operasi masih berada pada tahap konstruksi *The topic was not considered material in 2025 as operations remained in the construction phase*	

No. Indeks *Index No.*	Nama indeks *Index name*	Halaman *Page*
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Tidak Berlaku/ *Not applicable*
	Topik belum dianggap material pada tahun 2025 karena operasi masih berada pada tahap konstruksi *The topic was not considered material in 2025 as operations remained in the construction phase*	
Aspek B7: Anti-korupsi ***Aspect B7: Anti-corruption***		
Pengungkapan Umum *General Disclosure*	Informasi tentang: *Information on* a. Kebijakan; dan *the policies; and* b. kepatuhan terhadap undang-undang dan peraturan yang relevan yang memiliki dampak signifikan terhadap perusahaan yang berkaitan dengan suap, pemerasan, penipuan, dan pencucian uang *compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering*	154
KPI B7.1	Jumlah kasus hukum yang diselesaikan terkait praktik korupsi yang diajukan terhadap penerbit atau karyawannya selama periode pelaporan dan hasil dari kasus-kasus tersebut *Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases*	154
KPI B7.2	Deskripsi langkah-langkah pencegahan dan prosedur pelaporan pelanggaran, serta cara implementasi dan pemantauannya *Description of preventive measures and whistleblowing procedures, how they are implemented and monitored*	154
KPI B7.3	Deskripsi pelatihan anti-korupsi yang diberikan kepada direksi dan staf *Description of anti-corruption training provided to directors and staff*	154
Masyarakat | *Community*		
Aspek B8: Investasi Masyarakat ***Aspect B8: Community Investment***		
Pengungkapan Umum *General Disclosure*	Kebijakan keterlibatan masyarakat untuk memahami kebutuhan masyarakat di wilayah operasional perusahaan dan memastikan aktivitasnya memperhitungkan kepentingan masyarakat *Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities takes into consideration communities' interests*	120
KPI B8.1	Area fokus kontribusi *Focus areas of contribution*	123
KPI B8.2	Sumber daya yang digunakan untuk area fokus *Resources contributed to the focus areas*	132

Task Force on Climate-related Financial Disclosures (TCFD)

Elemen Utama TCFD *TCFD Main Element*	Pengungkapan yang Direkomendasikan	*Recommended Disclosures*	Halaman Page
Tata Kelola *Governance*			
A	Menjelaskan pengawasan Komite Keberlanjutan terhadap risiko dan peluang terkait iklim.	*Describe the board's oversight of climate-related risks and opportunities.*	56
B	Menjelaskan peran Direksi dalam menilai dan mengelola risiko dan peluang terkait iklim.	*Describe management's role in assessing and managing climate-related risks and opportunities.*	56
Strategi *Strategy*			
A	Menjelaskan risiko dan peluang terkait iklim yang telah diidentifikasi organisasi dalam jangka pendek, menengah, dan Panjang.	*Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.*	59
B	Menjelaskan dampak risiko dan peluang terkait iklim pada bisnis, strategi, dan perencanaan keuangan organisasi.	*Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.*	59
C	Menjelaskan ketahanan strategi organisasi, dengan mempertimbangkan berbagai skenario terkait iklim, termasuk skenario 2°C atau lebih rendah.	*Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario*	59
Manajemen Risiko *Risk Management*			
A	Menjelaskan proses organisasi untuk mengidentifikasi dan menilai risiko terkait iklim.	*Describe the organization's processes for identifying and assessing climate-related risks.*	57
B	Menjelaskan proses organisasi untuk mengelola risiko terkait iklim.	*Describe the organization's processes for managing climate-related risks.*	57
C	Menjelaskan bagaimana proses untuk mengidentifikasi, menilai, dan mengelola risiko terkait iklim diintegrasikan ke dalam manajemen risiko organisasi secara keseluruhan	*Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management*	57
Metrik dan Target *Metrics and Targets*			
A	Mengungkapkan metrik yang digunakan oleh organisasi untuk menilai risiko dan peluang terkait iklim sejalan dengan strategi dan proses manajemen risikonya.	*Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.*	65
B	Mengungkapkan Cakupan 1, Cakupan 2 dan, jika sesuai, emisi gas rumah kaca (GRK) Cakupan 3 serta risiko terkait.	*Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.*	65
C	Menjelaskan target yang digunakan oleh organisasi untuk mengelola risiko dan peluang terkait iklim serta kinerja terhadap target.	*Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets*	62

Formulir Tanggapan
Feedback Form [G.2]

Nama/Name : _____

Institusi/Institution : _____

Saya berasal dari kelompok Pemangku Kepentingan:
I'm representing:

- ☐ Pemegang Saham (shareholder)
- ☐ Karyawan (employee)
- ☐ Pelanggan (customer)
- ☐ Pemerintah/regulator (government/regulatory body)
- ☐ Masyarakat Sekitar (local community)
- ☐ Pemasok/Kontraktor (supplier/contractor)
- ☐ Jurnalis/Media (journalist/media)
- ☐ Akademisi (academic)
- ☐ LSM (NGO)
- ☐ Lainnya (mohon sebutkan) (Other, please specify)

Bagaimana menurut Anda Laporan Keberlanjutan MGR:
How do you rate our Sustainability Report:

	Buruk Poor	Rata rata Average	Baik Good	Sangat Baik Excellent
Apakah laporan ini mudah dipahami? Do you find the report easy to understand?				
Apakah informasi dalam laporan ini telah menggambarkan dampak positif dan negatif dari perusahaan? Does the report has described positive and negative information of the company?				
Apakah informasi terkait lingkungan, sosial, dan tata kelola (LST) yang dicantumkan dalam laporan ini sudah memadai? Does the report have sufficient information related to Environment, Social, and Governance?				
Menurut Anda, bagaimana kinerja kami di bidang lingkungan? How would you rate our environmental performance?				
Menurut Anda, bagaimana kinerja kami di bidang ekonomi dan keuangan? How would you rate our economic and financial performance?				
Menurut Anda, bagaimana hubungan kami dengan pekerja dan komunitas masyarakat? How would you rate our employee engagement and community involvement?				

Informasi yang Anda ingin kami cantumkan dalam laporan berikutnya:
Information that you would like us to discuss further in the next report are:

Terima kasih atas partisipasi Anda | Thank you for your participation.

MERDEKA GOLD RESOURCES

Corporate Secretary [2-3]

PT Merdeka Gold Resources Tbk.

Treasury Tower, Lantai 67, District 8, SCBD Lot. 28
Jl. Jend. Sudirman Kav. 52-53, Senayan, Kebayoran Baru
Jakarta Selatan 12190, Indonesia
Telepon: (021) 39525585
Faksimile: (021) 39525588
Situs web: www.merdekagoldresources.com
E-mail: corsec@merdekagoldresources.com



Employees at Pani Gold Mine