PT AKR Corporindo Tbk

Elevating Hope, Empowering the Nation

Mengusung Cita, Membangun Bangsa

Laporan Keberlanjutan **2025** Sustainability Report



Disclaimer and **Limitation of Liability**

The 2025 Fiscal Year Sustainability Report of PT AKR Corporindo Tbk presents the Company's economic, social, environmental and governance performance. Published alongside the Annual Report as part of the Company's commitment to transparency to stakeholders.

This report includes forward-looking statements related to the Company's financial, operational, policy, and strategic direction. These statements are made based on assumptions about business conditions and management policies but may be affected by risks and uncertainties that cause actual results to differ from expectations. The Company is not obliged to update these statements if conditions change.

In this report, "Company" and "AKR" refer to PT AKR Corporindo Tbk and its subsidiaries engaged in trading, distribution, logistics, manufacturing and industrial estates.

Theme **Explanation**

Indonesia has reached a pivotal phase of development that demands more than mere resilience. This is underscored by the national agenda's focus on industrial fortification, equitable growth, and the advancement of human capital. Achieving sustainable progress now requires a unified effort between the public and private sectors—anchored in trust and capability—to foster an economic landscape that is both inclusive and globally competitive.

In this context, national development hinges upon a robust foundation of reliable energy, efficient logistics, and industrial infrastructure capable of sustaining long-term economic activity. By providing these essentials, the private sector plays a vital role in unlocking growth opportunities and bolstering Indonesia's global industrial competitiveness.

Elevating Hope reflects the belief that economic progress is not driven solely by vision, but by consistency in creating foundations that enable communities and industries to move forward with confidence. Through the development of energy and basic chemical distribution networks, logistics services, and industrial estate infrastructure, AKR aims to sustain economic activity while at the same time creating opportunities for more inclusive growth.

Empowering the Nation is a confirmation of AKR's commitment to being a development partner that supports national economic capacity. By strengthening connectivity, advancing industrialization and downstream development, and ensuring reliable energy and utility supply, AKR is helping to foster a more productive business ecosystem through collaboration with industry partners and stakeholders, while also creating opportunities to enhance human capital capacity.

Through the theme Elevating Hope, Empowering the Nation - Mengusung Cita, Membangun Bangsa, AKR repeats its commitment to continuously deliver added value to both the economy and stakeholders, not only through the development of physical infrastructure, but also by strengthening trust, capabilities, and the implementation of sustainability principles as a solid foundation for long-term growth.

20 Elevating Hope
25 Empowering the Nation



Collaboration with the Government and Industry

- Energy and industrial supply chain synergy
- Support for the national biodiesel program

Energy Infrastructure Supporting Economic Growth

- 19 Sea and River Ports
- 14 Vessel Units/SPOB
- 176 Gas Stations by AKR & bp AKR
- 50,000 Sq.m Warehouse Capacity
- Approximately 250 Fuel & Chemical Tanker Trucks
- 820,400 KL Storage Tank Terminal

Development of Integrated Industrial Area

- 3000 Ha JIIPE Industrial Area
- 33 Strategic Tenants
- +40,000 employment generated in Gresik over the past 5 years

Commitment to the Environment and Society

- Energy & emission management
- CSR program for the community
- Absorption of local workforce
- TKDN in the national biodiesel program

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2025 Sustainability **Performance Highlights**

[OJK B.1][OJK B.2][OJK B.3][OJK F.4]

Economy Aspects

Rp46,018 Billion
Total Sales and Revenue

Rp3,084 Billion
Operating Profit

Rp529.59 Billion
Income Tax, Final Tax, and Financial Income-related Final Tax

Rp1,975 Billion
Dividend distribution to shareholders with a payout ratio of 88.77% for the total 2024 dividend, and a dividend payment frequency of twice in 2025 (final 2024 dividend and interim 2025 dividend).

Environmental Aspects

187,083 GJ
The Amount of Renewable Energy Used in AKR's Operations

50,124 Ton CO_2e
Emission Scope 1 and 2

19.47 Megaliter
Total volume of recycled water by AKR, JTT, JIIPE-BKMS and ARUKI in 2025 as part of water conservation efforts

1,251.81 Megaliter
Total Water Withdrawal

Rp9.1 Billion
Total Environmental Expenditures AKR

Social Aspects

2,474
Number of AKR Employees

23%
Women in Middle and Up Management Positions

13.5 Million
Total Safe Working Hours

13.6 Million Km
Distance Traveled Without Accidents (AKR Logistic)

Rp32.80 Billion
Realization of CSR Funds in 2025

Conduct

100% Employees, Supplier and Vendor
AKR has implemented an Integrity Pact and conducted Code of Conduct socialization, including a strong commitment to anti-corruption practices.

ZERO
Significant cybersecurity incidents and data breaches throughout 2025

AKR plays a strategic role in accelerating Indonesia's energy transition, delivering integrated solutions in energy distribution and logistics alongside its world-class industrial estate development. Through collaboration with the government and key stakeholders, AKR contributes to strengthening national energy resilience, enhancing industrial connectivity, and unlocking new investment opportunities.

The development of the Java Integrated Industrial and Port Estate (JIIPE) represents a key milestone in advancing industrial growth and strengthening Indonesia's competitiveness.

Aligned with this direction, AKR continues to integrate sustainability principles into its operations and business strategy. This approach is reflected in initiatives across environmental, social, and governance aspects to enhance operational efficiency, improve workplace safety, and create long-term stakeholder value.

The following highlights summarize AKR's key ESG performance during the reporting year, reflecting the Company's commitment to responsible and sustainable growth.

People

Indicator	Unit	2025	2024	2023
Number of Employees	people	2,474	2,452	2,813
Recruitment	people	464	602	485
Average Training Hours per Employee	hour/employee	9.34	10.58	18.21
Men	hour/employee	9.41	12.86	16.86
Women	hour/employee	8.83	8.57	25.91
Number of Fatality	incident	0	0	0

Portfolio

Indicator	Unit	2025	2024	2023
Energy Consumption in Organization	GJ	710,368	729,409	567,058
Emission				
Scope 1	Ton CO_2 eq	33,886	38,133	26,887
Scope 2	Ton CO_2 eq	16,237	15,463	10,784
Scope 3	Ton CO_2 eq	64,281	91,637	54,575
Emission Intensity	Ton CO_2 eq/Rp1 Million	0.012	0.015	0.08
Total Water Withdrawal	m^3	1,251,806	656,657	493,690
Hazardous Waste	tons	2,331	1,064	733
Non-Hazardous Waste	tons	3,441	3,076	1,817

Community

Indicator	Unit	2025	2024	2023
Company CSR Fund	Million Rupiah	32,796.01	10,308.38	24,197.28

01

About this Report





AKR continually integrates sustainability principles as part of its business strategy. By upholding transparency, accountability, and responsibility, AKR strives to create long-term value for stakeholders while contributing to Indonesia's development and progress.

PT AKR Corporindo Tbk has prepared its 2025 Sustainability Report, which presents the Company's economic, social, and environmental performance as part of our efforts to integrate sustainability and communicate it transparently to our stakeholders. The report presents how the Company manages economic, social, and environmental performance and serves as the Company's official communication to stakeholders on sustainability policies, programmes, and initiatives. It also reflects AKR's contribution to the achievement of the Sustainable Development Goals (SDGs).

The information in this report covers the performance of PT AKR Corporindo Tbk as the parent entity and all subsidiaries consolidated in the financial statements for the period from 1 January to 31 December 2025. In this report, the terms "AKR", the "Company", and "we/our" refer to PT AKR Corporindo Tbk. All financial and numerical data are presented in Rupiah (IDR) and follow English number-formatting conventions. The report has been prepared with reference to Financial Services Authority Regulation No. 51/POJK.03/2017 on the Implementation of Sustainable Finance and Financial Services Authority Circular Letter No. 16/SEOJK.04/2021 on the Form and Content of the Annual Report of Issuers or Public Companies. It also adopts the Global Reporting Initiative (GRI) Standards 2021 and is aligned with the Sustainable Development Goals agenda. [GRI 2-2] [GRI 2-3]

The following illustrates the scope of the AKR Sustainability Report:

Business Line	Company Name	Abbreviation	Operational Area/ Location	Status	Shareholding (%)
Trade & Distribution and Storage	PT AKR Corporindo Tbk.	AKR	West Jakarta, DKI Jakarta	Parent Company	-
Transportation	PT AKR Transportation Indonesia	ATI	West Jakarta, DKI Jakarta	Subsidiary, Direct Ownership	99.99
Transportation	PT AKR Sea Transport	AST	West Jakarta, DKI Jakarta	Subsidiary, Direct Ownership	99.99
Storage Terminal	PT Jakarta Tank Terminal	JTT	North Jakarta, DKI Jakarta	Subsidiary, Direct Ownership	51.00
JIIPE Industrial Estate	PT Berkah Kawasan Manyar Sejahtera	(JIIPE-BKMS)	Gresik, East Java	Joint Venture	60 (through UEPN)
JIIPE Port Estate	PT Berlian Manyar Sejahtera	(JIIPE-BMS)	Manyar, East Java	Joint Venture	40 (through UEPN)
Other - Manufacturing	PT Arjuna Utama Kimia	ARUKI	Surabaya, East Java	Subsidiary, Direct Ownership	99.96
Other - JV Trading Retail Petroleum	PT Aneka Petroindo Raya	APR	Greater Jakarta, Bandung, and East Java	Joint Venture	50.10 (through AKRIDA)
Other - JV Trading Aviation Fuel	PT Dirgantara Petroindo Raya	DPR	IMIP Morowali and Cibubur	Joint Venture	50.10 (through AKRIDA)

*The information disclosure policies of entities other than those listed in the table above are in accordance with the policies applies at PT AKR Corporindo Tbk. (AKR)

Restatement & Significant Changes [GRI 2-4]

AKR continuously enhances its Sustainability Report preparation process, including information presentation, measurement methodologies, underlying assumptions, and data collection mechanisms, to ensure the accuracy, consistency, and reliability of information provided to stakeholders. Any changes made are clearly disclosed, including an explanation of their scope and impact on the information presented.

In the 2025 financial year, for the 2025 fiscal year, the 2024 data was restated to improve the quality and comparability of the information, with the details presented in each table.

Reporting Principles & Quality

AKR refers to GRI Standards 2021 as its primary reporting framework. This approach highlights four key elements, namely the impacts arising from business activities, relevant material topics, stakeholder engagement, and the application of due diligence in sustainability management.

AKR follows the eight GRI reporting principles as the basis for preparing the Company's report, namely accuracy, balance, clarity, comparability, completeness, sustainability context, reliability, and timeliness, for the purpose of ensuring that information presented provides a comprehensive, relevant, and useful picture for stakeholders in assessing the Company's sustainability performance and commitments.

Accuracy

Information is presented accurately and sufficiently to enable stakeholders to properly assess the Company's performance.

Balance

Performance disclosures reflect both positive and negative aspects in a proportionate manner to provide an objective and comprehensive view.

Clarity

Information is presented clearly, is easy to understand, and is openly accessible to stakeholders.

Comparability

Information is presented consistently from period to period, enabling stakeholders to evaluate changes and performance trends over time.

Completeness

The report fully presents significant activities, events, and impacts that occurred during the reporting period.

Sustainability Context

Disclosures consider the broader sustainable development context by referring to international standards and frameworks such as the OECD Guidelines, the Sustainable Development Goals (SDGs), and the UN Guiding Principles on Business and Human Rights, and are aligned with the Company's national and operational context.

Reliability

Information and the reporting process are disclosed in a manner that allows them to be traced and that reflects the quality and materiality of the information presented.

Timeliness

The report is issued on a regular basis to ensure the availability of relevant and timely information for stakeholder decision-making.

Determining Material Topics [GRI 3-1]

The determination of material topics for the 2025 Sustainability Report was conducted with reference to the Global Reporting Initiative (GRI) 2021 Standards through the AKR Materiality Framework, ensuring the topics are relevant to the Company's sustainability impacts, risks, and opportunities.

The stages of determining material topics are as follows:

1 Industry Benchmarking

AKR conducted benchmarking of sustainability practices and issues across peer companies and comparable industries, including logistics and distribution, storage and transportation, industrial estates, and other business lines. The mapping of material topics was based on the Sustainability Accounting Standards Board (SASB) standards, aligned with the International Standard Industry Classification (ISIC).

2 In-depth Internal Discussions

The results of the benchmarking and SASB-ISIC mapping was discussed through in-depth internal discussions involving the AKR ESG Task Force, which comprises representatives from all AKR subsidiaries.

3 Topic Prioritisation

Based on these discussions, the ESG Task Force prioritised sustainability topics that are considered to have a significant impact on the continuity of the Company's business, considering stakeholder expectations at both subsidiary and parent-Company levels.

4 Validation by the ESG Committee

The prioritised topics were then validated in the ESG Committee forum, which involves AKR's senior management. At this stage, the material topics were aligned with the AKR Sustainability House as the main strategic framework for all sustainability initiatives across the Company and its subsidiaries.

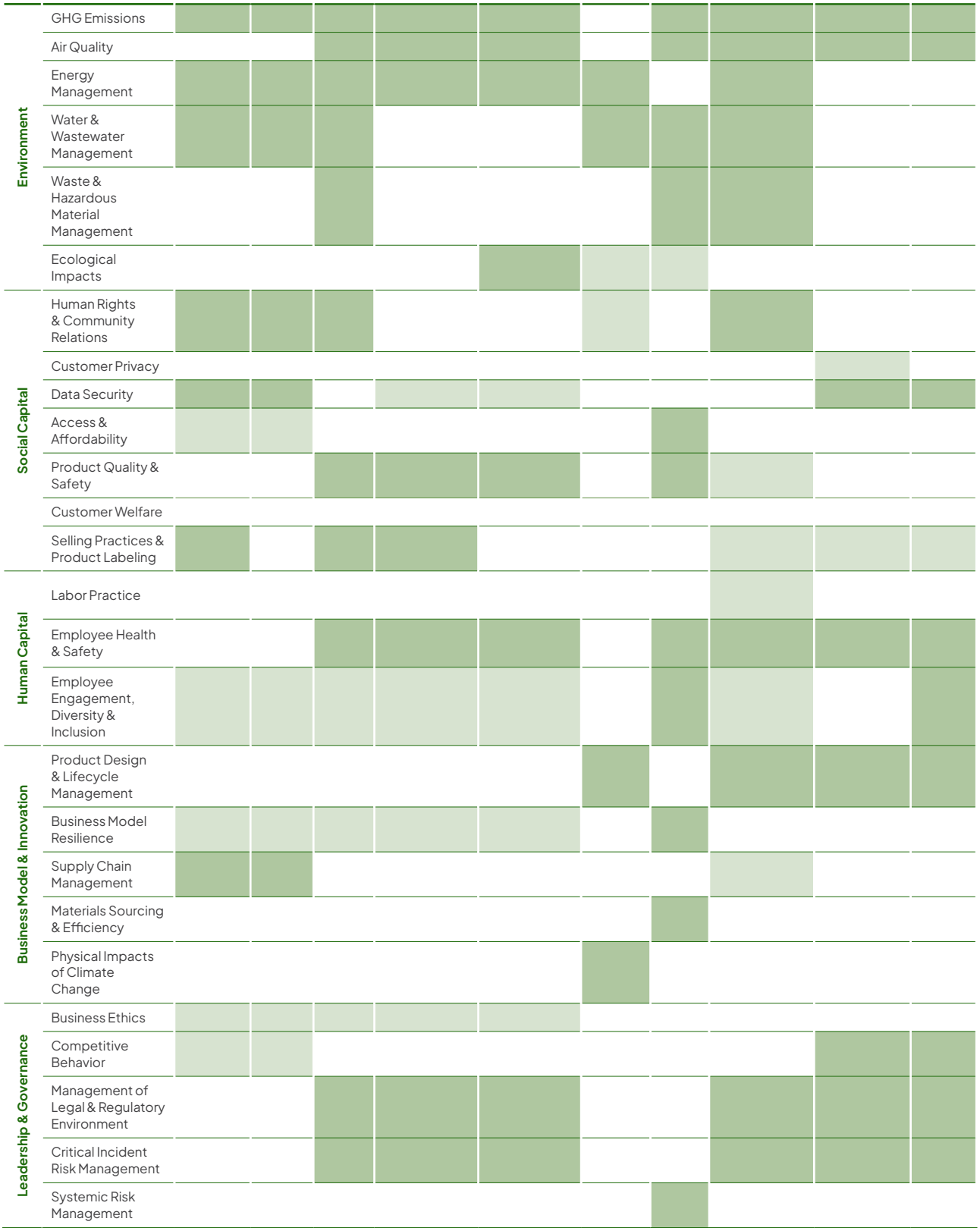
5 Approval by the Board of Directors

The final list of material topics for the 2025 Sustainability Report was subsequently approved by the AKR Board of Directors prior to being disclosed in the report.

Determining Material Topics [GRI 3-2][GRI 3-3]

Material topics are defined as issues that have a significant impact on the sustainability of Company operations and performance, identified by considering the characteristics and key issues of each industry sector in which the Company operates.

In determining these topics, AKR refers to the Sustainability Accounting Standards Board (SASB) standards as the basis for mapping relevant sustainability issues, which is then enriched by stakeholder input and expectations. The identification and assessment are carried out through internal engagement at both the parent-Company level and across individual subsidiaries.



Cat.	Issues	Trading & Distribution		Transportation & Storage			Integrated Industrial & Port Estate		Other Businesses		
		Chemicals	Biofuels	Storage	Road Transportation	Marine Transportation	Industrial Estate	Port & Utilities	Adhesives Manufacturing	bp AKR Petrol Stations	Aviation Fuel
Environment	GHG Emissions										
	Air Quality										
	Energy Management										
	Water & Wastewater Management										
	Waste & Hazardous Material Management										
	Ecological Impacts										
Social Capital	Human Rights & Community Relations										
	Customer Privacy										
	Data Security										
	Access & Affordability										
	Product Quality & Safety										
	Customer Welfare										
	Selling Practices & Product Labeling										
Human Capital	Labor Practice										
	Employee Health & Safety										
	Employee Engagement, Diversity & Inclusion										
Business Model & Innovation	Product Design & Lifecycle Management										
	Business Model Resilience										
	Supply Chain Management										
	Materials Sourcing & Efficiency										
	Physical Impacts of Climate Change										
Leadership & Governance	Business Ethics										
	Competitive Behavior										
	Management of Legal & Regulatory Environment										
	Critical Incident Risk Management										
	Systemic Risk Management										

The list of material topics and the materiality matrix, determined through the AKR Materiality Framework using a sector-based approach based on the International Standard Industry Classification (ISIC) and the Sustainability Accounting Standards Board (SASB) Materiality Map, for the 2025 Sustainability Report are presented as follows:



CATEGORY 1: ENVIRONMENT

1. GHG Emission
2. Air Quality
3. Energy Management
4. Water & Wastewater Management
5. Waste & Hazardous Material Management
6. Ecological Impacts

CATEGORY 2: SOCIAL CAPITAL

1. Human Rights & Community Relations
2. Customer Privacy & Data Security
3. Access & Affordability
4. Product Quality & Safety
5. Selling Practice & Product Labelling

CATEGORY 3: HUMAN CAPITAL

1. Labour Practice
2. Employee Health & Safety
3. Employee Engagement, Diversity & Inclusion

CATEGORY 4: BUSINESS MODEL & INNOVATION

1. Product Design & Lifecycle management
2. Business Model Resilience
3. Supply Chain Management

CATEGORY 5: LEADERSHIP & GOVERNANCE

1. Business Ethics
2. Competitive Behavior
3. Legal & Regulatory Compliance
4. Critical Incident Risk Management



Ensuring Report Credibility [GRI 2-5][SEOJK G.1]

To enhance the credibility and reliability of disclosures, the Global Reporting Initiative (GRI) Standards and the Financial Services Authority (OJK) regulations recommend external assurance by an independent party. AKR recognises the importance of external verification as part of its efforts to ensure the quality and integrity of the information disclosed and is considering the adoption of external assurance for future reports.

For the 2025 AKR Sustainability Report, all data and information disclosed has undergone a structured internal verification process that involves data contributors, the relevant division or department heads, and the corporate secretary function, and receives final approval from the Board of Directors, ensuring accurate and accountable information, prepared in accordance with applicable standards and regulations.

Response to Feedback on the Previous Report [SEOJK G.3]

As a follow-up to feedback provided by the Financial Services Authority (OJK), this Sustainability Report has been enhanced to ensure full compliance with the disclosure requirements set out in OJK Circular Letter No. 16/SEOJK.04/2021 on the Form and Content of the Annual Report of Issuers or Public Companies.

Accessibility and Feedback [GRI 2-3][SEOJK G.2]

This Sustainability Report is available for download through the Company's official website at www.akr.co.id. The Company also invites stakeholders to submit feedback, questions, suggestions, and comments regarding this report through the feedback form provided at the end of the report or via the following contact details:

Corporate Secretary PT AKR Corporindo Tbk

AKR Tower 26th Floor,
Jl. Panjang No.5 Kebon Jeruk,
Jakarta Barat 11530, Indonesia,
Telp : (021) 5311110,
E-mail : corporate.secretary@akr.co.id.



02

Company Profile





Company Profile

[SEOJK C.2, C.1, C.3, C.5, C.4, C.6, F.1, GRI 2-1, 2-6, 414-1, 414-2, 2-28]

Starting as a basic chemicals trading company, PT AKR Corporindo Tbk has evolved into one of Indonesia's leading businesses, focusing on the distribution of petroleum and basic chemicals. To support its expanding business scale, AKR consistently strengthens operational efficiency by innovative information technology platforms. These systems enable integrated monitoring of product movement, inventory management, and distribution planning from upstream to downstream.

In terms of market development, AKR's growth strategy includes strategic partnerships with various parties that includes the development of integrated industrial and port areas such as the Java Integrated Industrial and Ports Estate (JIIPE), as well as cooperation in the chemical sector, petroleum retail, and aviation fuel. This partnership-driven approach forms an important part of efforts to expand service coverage and to strengthen AKR's position across its business segments.

AKR's current operational capacity is supported by a logistics infrastructure network spread across Indonesia, comprising 19 (nineteen) sea and river ports and 21 (twenty-one) storage tank terminals that support smooth distribution and reliable supply, and serves as a key foundation in maintaining service continuity for customers.

Operational Locations [OJK C.3] [GRI 2-1][GRI 2-6]



Sumatera
46,100 KL

- Medan Anggada
- Medan Gabion
- Palembang Andahanesa
- Lampung

Java-Bali
584,200 KL

- Banten Ciwandan
- Jakarta Tank Terminal (JTT)
- Tj Priok
- Bandung
- Semarang Tj Emas
- Surabaya Nilam Timur
- Surabaya Nilam Utara
- Manyar - KEK JIIPE
- Anugrah Kreasi Pratama Indonesia (AKPI)
- Terminal Nilam Utara (TNU)
- Bali

Kalimantan
159,600 KL

- Pontianak
- Buntok Muara Teweh
- Banjarmasin
- Stagen – Kalsel
- Palaran

Sulawesi
30,500 KL

- Morowali
- Bitung

Company's Milestones

AKR's journey began in Surabaya in 1960, operating a basic chemicals trading business under the name PT Aneka Kimia Raya. Expansion during the 1970s saw the development of storage tank and warehousing facilities at various major ports across Indonesia, strengthening AKR's position and leading to its recognition as the largest chemical distributor in the country.

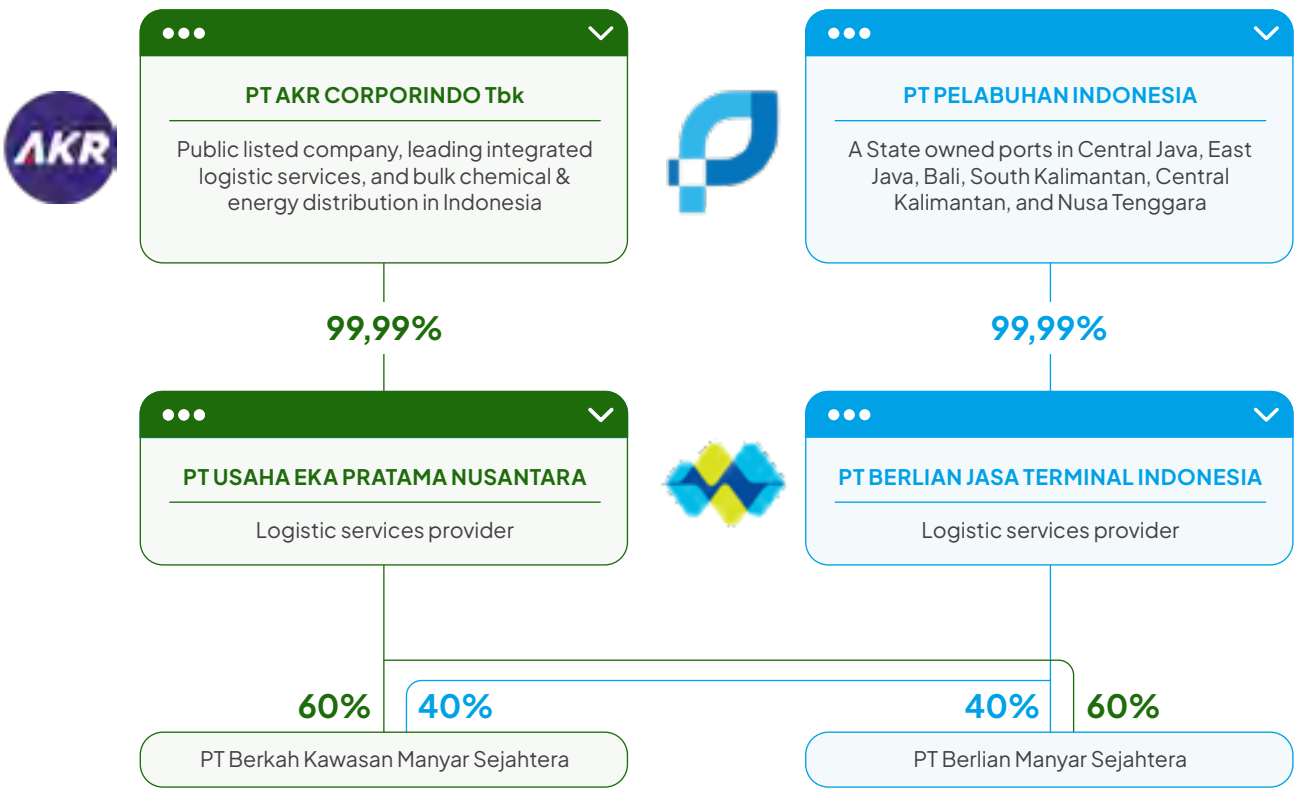
The 1980s saw a need to support an increasingly larger business scale, prompting AKR to relocate its head office to Jakarta. This became an important foundation for the next milestone of listing shares on the Indonesia Stock Exchange. On 3 October 1994, AKR officially conducted its Initial Public Offering (IPO) and began trading under the ticker code AKRA.

A diversification strategy saw business development broaden and a change of name to PT AKR Corporindo Tbk in 2004, with the scope of business activities that included trading in chemicals, petroleum, and gas, as well as the provision of logistics, transportation, warehouse and tank rental, expedition, and packaging services. In addition, workshops, construction, and service activities (excluding legal services), and acting as a partner and agent for various companies at both the national and international levels were included.

AKR's strategy in the energy sector became increasingly evident in 2005, when the Company became the first national private company to distribute non-subsidized petroleum. Growing stakeholder trust led to further assignments, and in 2010 AKR obtained authority from the Downstream Oil and Gas Regulatory Agency (BPH Migas) to distribute subsidized petroleum in several regions of Indonesia.

AKR's strengthening role in industrial estate development saw a strategic partnership with Pelindo in 2013, giving rise to an integrated industrial estate with a deep-sea port - the Java Integrated Industrial and Ports Estate (JIIPE) project in Gresik, East Java. The development of JIIPE is managed by PT Berkah Kawasan Manyar Sejahtera (BKMS), while port operations are carried out by PT Berlian Manyar Sejahtera (BMS), an affiliated entity. AKR indirectly holds 60% (sixty percent) of the shares in PT BKMS through UEPN, while Pelindo holds 40% (forty percent) through BJTI; the ownership structure in PT BMS applies in reverse.

The strategic value of JIIPE was further strengthened with the Indonesian government designating it a Special Economic Zone (SEZ) for Technology and Manufacturing through Government Regulation Number 71 of 2021, issued on 28 June 2021. This positions JIIPE as one of the most competitive industrial estates in Indonesia, particularly for Java and Eastern Indonesia. In addition to being part of a National Strategic Project, the area has also been designated for the development of the world's largest copper smelter, which commenced with a groundbreaking ceremony in August 2021 attended by the then President of the Republic of Indonesia.



In 2010, AKR established the largest independent private-sector oil storage terminal at the Port of Jakarta through a joint venture with Royal Vopak, which was subsequently expanded to a capacity of 350,000 kiloliters. In 2017, AKR expanded within the energy retail sector via a strategic partnership with bp for the distribution of petroleum and lubricants. This collaboration also covered the supply of aviation fuel at several airports in Indonesia and further strengthened AKR's market position through the development of the bp AKR retail station network. Business diversification continued in 2020 with the establishment of a joint venture with PETRONAS Chemicals Group Berhad for chemical distribution activities in Indonesia, becoming effective in 2021.

Energy portfolio development continued in the gas distribution sector with the establishment of a joint venture with PT Bayu Buana Gemilang (BBG) on 4 August 2021. Through its subsidiary, PT Berkah Buana Energi (BBE), AKR manages and distributes natural gas in the JIIPE SEZ and surrounding areas, while also exploring opportunities beyond the zone. Under this ownership structure, AKR holds 65% (sixty-five percent) as the majority shareholder, while BBG owns 35% (thirty-five percent). In early 2024, AKR further strengthened its energy services at Gresik by establishing two new subsidiaries, namely PT Berkah Renewable Energi Nusantara (BREN), engaged in power plant operations and energy supply, and Terminal Energi Primer (TEPR), which operates in warehousing, storage, and energy support services at Gresik.



Throughout 2024, AKR's energy retail network continued to expand with the operation of 72 (seventy-two) bp-AKR retail outlets across various regions of Indonesia. Supported by the implementation of an integrated technology system and in line with the expansion of AKR and bp-AKR retail networks reaching the Frontier, Outermost, and Least Developed areas (3T), trust in AKR as an Implementing Business Entity for the Provision and Distribution of Certain Types of Petroleum (P3JBT) was further strengthened. To broaden the customer base and business portfolio, AKR created strategic collaborations, including the signing of a Joint Development Agreement with BP GAS & POWER for the development of an LNG project at JIIPE, as well as the registration of share ownership in Chemical Petroleum International Trading Pte. Ltd to strengthen chemical and petroleum trading activities.

In 2025, expanding the distribution network stayed a key focus for AKR, alongside improving the Company's presence in urban areas. The bp AKR retail network continued to grow and reached 176 (one hundred and seventy-six) outlets across various regions in Indonesia, supported by cross-sector strategic partnerships to expand market reach and the customer base. The collaboration between AKR and bp not only covers petroleum retail, but also the development of the lubricants market and the distribution of aviation fuel at new airports. As of 31 December 2025, the number of bp AKR retail stations in operation stood at 72 (seventy two) units, with network development continuing in a gradual and sustainable manner.

In 2025, the Gresik JIIPE Special Economic Zone was inaugurated as Indonesia's Precious Metals Downstreaming Hub and further developed into an integrated industrial ecosystem, focusing on copper processing, chemicals, and renewable energy. In the same year, AKRA was also recognized as an ASEAN Asset Class Public Listed Company.

Note:
Further details on the Company's milestones are available in the Annual Report.



Vision, Mission, and Company Values

[SEOJK C.2]

Vision

The leading provider of logistic services and supply chain solutions for bulk chemical & energy distribution in Indonesia.

Mission

Optimizing our potential to build sustainable stakeholders' value.

Meaning of the Company Logo

PT AKR Corporindo Tbk

The Company's logo is a representation of our vision to be the leading provider of logistics services and supply chain solutions for chemicals and energy in Indonesia. This serves as a strategic direction, guiding AKR in building world-class performance through the effective management of assets and resources. At the same time, the logo also reflects the Company's commitment to establishing sustainable strategic partnerships that support business growth and expand AKR's business impact at both national and regional levels.

1. The Company's logo is formed by placing the letters "AKR" from the Company's acronym as its central element.
2. The acronym is positioned within a blue circle to signify that AKR is a business with a global reputation.
3. The red color on the letter "A" represents a light that symbolizes the Company's sincerity and integrity in conducting its business through sound and responsible business activities.
4. The white symbolizes a professional attitude and the Company's commitment to comply with applicable business regulations and consistently uphold fair and equal competition practices.

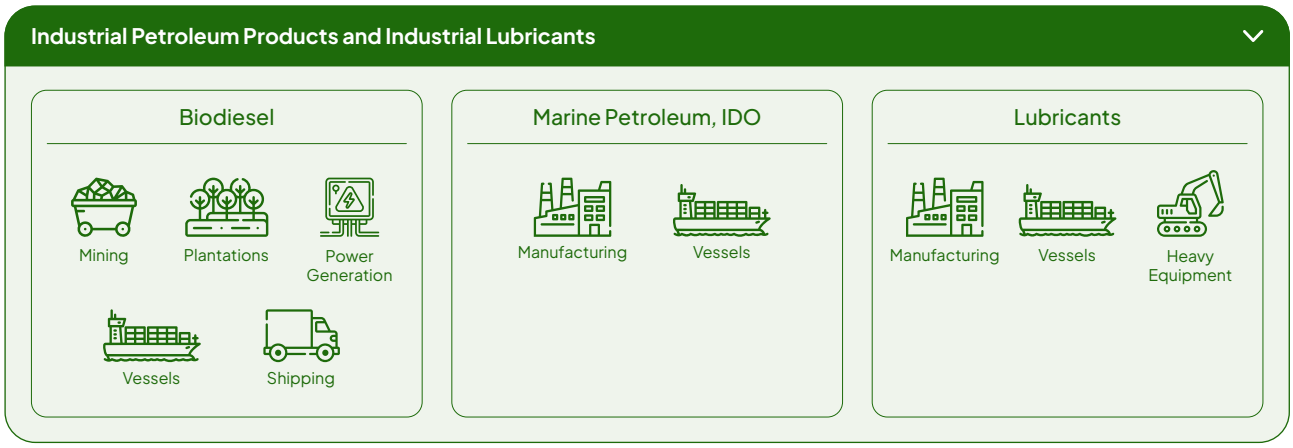
Business Activities [OJK C.4][GRI2-6]

Over time, AKR has expanded its business scope across various strategic sectors, including industry, trading, and transportation and warehousing, covering leasing and rental activities without option rights, manpower services, travel agencies, and other supporting services. The Company is also engaged in energy provision, including electricity, gas, steam, hot water, and cooling, as well as professional, scientific, and technical activities, including construction services. These adjustments were formalized through amendments to Article 3 of the Company's Articles of Association, as approved at the Extraordinary General Meeting of Shareholders on April 28, 2022.

Operationally, AKR's business activities are grouped into two main categories, namely core businesses and supporting businesses. The Company's core businesses comprise four segments: trading and distribution of Petroleum and basic chemicals, logistics infrastructure, manufacturing activities, and the management of integrated industrial estates and ports. The supporting businesses include transportation and warehousing services, construction, and the provision of energy, including electricity, gas, steam, hot water, and cold air. This grouping reflects AKR's strategy in developing a focused business portfolio, expanding its operational reach, and strengthening the foundation for sustainable business growth across multiple sectors.

Trading and Distribution

In the trading and distribution segment, the Company focuses on developing its business in the 2 (two) main product lines of petroleum and basic chemicals.



1. **Non-Subsidized Industrial Petroleum**
   Since 2005, AKR has played an active role in meeting the demand for non-subsidized industrial petroleum in Indonesia by strengthening a logistics network that serves various strategic sectors, including mining, power generation, manufacturing, transportation, and bunker services. To ensure supply reliability, the Company manages tank terminals with a total capacity of 820,400 KL (kiloliters) in major ports, enabling efficient and dependable distribution.

In August 2018, the Company began distributing biodiesel in line with government policies to reduce greenhouse gas (GHG) emissions, strengthen national energy security, and support the achievement of the New and Renewable Energy (NRE) mix target of 23% (twenty-three percent) by 2025, a reflection of AKR's commitment to a clean energy transition. By leveraging its broad industrial customer base, AKR encourages the adoption of more environmentally friendly energy across various business sectors.

Retail Petroleum Products and Aviation Fuel Products

Subsidized	Non-Subsidized	Aviation Fuel
Biodiesel (B40)	High-octane gasoline (RON 92 and RON 95), premium-quality diesel, active technology (CN 48 and CN 51)	Aviation Turbine Fuel
non commercial vehicles, Fishing Vessels	Motor Vehicles	Aircraft








2. Non-Subsidized Retail Petroleum

The partnership with bp was an April 2017 important step for AKR in strengthening the non-subsidized retail petroleum business in Indonesia. The collaboration is conducted through PT Aneka Petroindo Raya under the bp AKR Fuels Retail brand, where the bp AKR retail station network meets consumer demand for high-quality fuel that complies with Euro 4 standards, while also delivering added value through supporting facilities such as minimarkets and food outlets.

At the end of 2025, AKR operated 72 (seventy-two) retail stations bp AKR retail stations located across the Greater Jakarta area, Surabaya, Gresik, Malang, as well as several rest areas along the Cipularang, and the Pasuruan-Probolinggo toll roads. In a dynamic energy industry, the retail Petroleum segment is regarded as a strategic driver of the Company's sustainable long-term growth.

3. Subsidized Retail Petroleum

Government trust in AKR for the distribution of subsidized petroleum began in 2010, when the Company was appointed by the Downstream Oil and Gas Regulatory Agency (BPH Migas) to distribute petroleum through the Automotive Fuel Filling Stations (SPBKB) and Fishermen Fuel Filling Stations (SPBN) networks across Indonesia. This distribution was carried out under the AKRA SOL brand, which later transitioned into biodiesel products in line with national energy policies.

With an extensive operational reach, AKR manages SPBKB and SPBN networks across Sumatra, Java, Bali, and Kalimantan through the continued mandate from BPH Migas, supporting the distribution of subsidized biodiesel, while also playing an active role in the implementation of the One-Price Fuel program in the Frontier, Outermost, and Least Developed (3T) areas, to ensure more equitable access to energy for Indonesian communities.

Product Type	Product
Non-Subsidized Industrial Petroleum	• Biodiesel (B40) • Industrial Diesel Oil (IDO) • Marine Fuel Oil
Non-Subsidized Retail Petroleum	• Gasoline RON 92 and RON 95 • High Quality Diesel (CN 48 and CN 51)
Subsidized Petroleum	Biodiesel (B40)



4. Basic Chemicals

In the basic chemicals supply chain, AKR is a strategic partner of PT Asahimas Chemical, distributing a wide range of products, including chlor alkali, solvents, and various organic and inorganic compounds. Beyond this partnership, the Company also conducts trading and distribution of basic chemicals sourced from both domestic and international suppliers to meet customer demand across multiple industrial sectors.

This business was established in the 1960s, when AKR developed its first storage tank terminal in Indonesia. The expansion of the logistics infrastructure has become an important cornerstone in supporting national industrial growth, further strengthening the Company's reputation as a reliable chemical distribution service provider.

Basic Chemicals Products	Consumers
• Caustic Soda • Sodium Hypochlorite • Hydrogen Peroxide • PVC Resins • Soda Ash • Sulphuric Acid • Hydrochloric Acid • Sodium Sulphate • Methanol	• Household Products Manufacturers • Textiles • Glass • Paper • Fertilizers • Chemical and Pharmaceutical • Plastics • Food Additives • Smelters

5. Lubricants

To strengthen the downstream business portfolio, AKR's lubricant business is conducted through PT Anugerah Lubrindo Raya (ALR), established on 7 February 2019 as part of PT Anugerah Krida Retailindo, with a focus on trading and distributing lubricants.

Through ALR, AKR distributes Castrol-branded lubricants for a wide range of needs, including industrial, maritime, and mining sectors, as well as commercial vehicles. ALR supports the provision of reliable lubrication solutions to customers across multiple sectors, while also expanding value creation within the energy and industrial distribution chain.

6. Aviation Turbine Fuel

AKR's expansion into the aviation fuel distribution business began in November 2016 through a strategic partnership with Air bp, which led to the establishment of the joint venture PT Dirgantara Petroindo Raya (DPR).

A key milestone was achieved in August 2019, when DPR operated its first aviation fuel depot at the dedicated industrial airport in the IMIP Morowali area, Central Sulawesi, making AKR the first national private company to distribute aviation fuel in Indonesia.

In developing the non-subsidized retail petroleum and aviation fuel businesses, AKR collaborates with bp Global through the establishment of joint ventures, including bp-AKR, which operates 72 (seventy-two) retail stations, and PT Dirgantara Petroindo Raya, which manages 2 (two) aviation fuel depots. This strengthens AKR's position in the energy supply chain, serving both land and air transportation needs.

7. Gas

On 4 August 2021, AKR expanded its energy business portfolio through a joint venture with PT Bayu Buana Gemilang (BBG), namely PT Berkah Buana Energi (BBE), to develop and manage a natural gas distribution network through pipelines connecting supply sources with industrial customers. The initial development focus is JIIPE in Gresik, East Java, in an effort to meet the energy needs of the industrial area in a reliable and sustainable manner. Under this collaboration, AKR holds 65% (sixty-five percent) of the shares, while BBG holds 35% (thirty-five percent).

Services

AKR provides land transportation services through PT AKR Transportasi Indonesia to support the smooth flow of the supply chain. In addition to the land fleet, the Company also operates large-capacity vessels for direct deliveries to customers, with maritime transportation partnerships through PT AKR Sea Transport.

For storage, PT Jakarta Tank Terminal manages an independent tank terminal at Tanjung Priok Port with a capacity of 350,000 cbm. This development forms part of AKR's efforts to maintain the reliability of large-scale product receiving, storage, and transportation processes.

Products
Bulk Cargo Handling Services
Container Handling Services
Land and Sea Transportation
Storage Tanks
Vendor Managed Inventory (VMI)
Warehousing
Port Services through affiliated company PT BMS

Manufacturing

PT Arjuna Utama Kimia (Aruki), operating out of Surabaya, East Java, manages AKR's contribution to the manufacturing segment. Through Aruki, AKR produces high-quality wood adhesives that are supplied to various companies in the national wood and paper industries.

Product Type	Brand	Application
Urea-formaldehyde Resin	Uloid	Plywood & wood lamination
High Solid Urea-formaldehyde Resin	Uloid	Particle Board and MDF
Melamine-formaldehyde Resin	Uloid	Plywood & wood lamination
Planol-formaldehyde Resin	Uloid	Plywood & wood lamination
Two Component Vinyl Urethane Adhesive	Struct Bond	Wood working, Furniture, Flooring & FJLB
Polyacrylamide Monomer (PAM) Resin	HOFMANN	High performance dry strength enhancement resin for paper
Polyacrylamide Monomer (PAM) Resin	HOPELON	High performance dry strength enhancement resin for paper
Melamine Resin	URAMIN	Paper wet strength improvement resin
Poly Vinyl Acetate	PVAc	Multipurpose glue for wood and paper

Industrial Estate

Since partnering with Pelindo in 2013, AKR has been actively developing JIIPE as an integrated industrial and port estate. Covering approximately 3,000 hectares, the estate is designed to provide efficient logistics and energy solutions for industrial players, with 1,761 (one thousand seven hundred and sixty-one) hectares for industrial areas, 406 (four hundred and six) hectares for the seaport, and approximately 800 (eight hundred) hectares for residential and commercial development by an affiliate of AKR. The development of JIIPE forms part of AKR's long-term strategy to strengthen an integrated and highly competitive industrial ecosystem.

Product Type	Product
Industrial Estate	Industrial Land
Port and Port Services	Bulk Handling Services
Utilities & Infrastructures	• Power Plant • Water Treatment Plant • Waste Water Treatment Plant • Gas • Fiber Optic • Port Services

Markets Served

AKR serves the national market through a network of storage tanks and terminals at 19 (nineteen) major ports in Indonesia, supported by a wide distribution logistics infrastructure. Distribution operations are conducted by dedicated vessel and truck fleets for petroleum and basic chemicals, enabling the needs of thousands of customers across multiple industrial sectors to be met. Products include biodiesel, fuel oil, and Euro 4 standard fuels for commercial, mining, power generation, manufacturing, construction, fisheries, bunker, and other industrial sectors.

In developing its non-subsidized retail petroleum and aviation fuel businesses, the Company has established strategic partnerships with bp Global through joint ventures, including bp AKR, which as of the end of December 2025 operated 72 (seventy-two) retail stations, and PT Dirgantara Petroindo Raya (DPR), which manages 2 (two) aviation fuel depots in Indonesia. In the subsidized retail segment, the Company distributes biodiesel for motor vehicles and fishermen, reaching Java, Sumatra, Kalimantan, and Sulawesi. In addition to the bp AKR retail network, the Company also provides limited non-subsidized fuel retail sales through some of AKR fuel stations.

Green Energy Products [GRI2-1] [SEOJK F.5]

For sustainability, AKR is gradually strengthening its green energy portfolio to support a transition toward more environmentally friendly energy through the development of supporting business activities aligned with industrial needs and national energy policies, including:

- The provision of biodiesel and EURO 4 standard gasoline designed to be environmentally friendly.
- The operation of natural gas and solar-based power plants implemented at JIIPE Gresik.





General Information and Company Identity [GRI 2-1] [GRI 2-6]

Company Name [GRI 2-1]
PT AKR Corporindo Tbk

Date of Establishment
28 November 1977

Legal Status [GRI 2-1]
Public Limited Liability Company (Tbk)

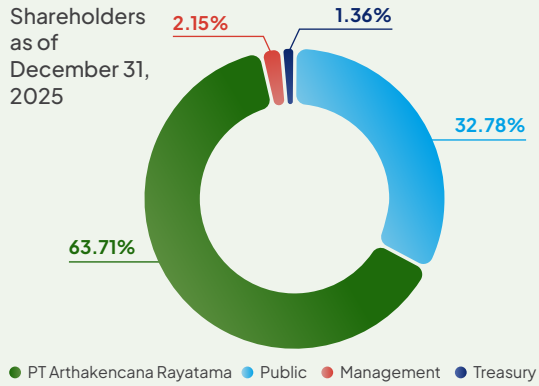
Life of Business [GRI 2-6]
- Trading and Distribution
- Logistics Services
- Manufacturing
- Industrial Estate

Legal Basis of Establishment [GRI 2-1]
Deed No. 46 dated 28 November 1977, drawn up before Sastra Kosasih, Notary in Surabaya, and approved as a legal entity pursuant to the Decree of the Minister of Justice of the Republic of Indonesia No. Y.A.5/161/7 dated 14 June 1978, and published in the State Gazette of the Republic of Indonesia No. 101 dated 19 December 1978, Supplement No. 741/1978

Authorized Capital (Before Stock Split)
Rp750,000,000,000
divided into 37,500,000,000 shares, each share having a nominal value of Rp20

Paid-Up Capital (Before Stock Split)
Rp401,469,492,000
consisting of 20,073,474,600 shares with a nominal value of Rp20 that have been issued and fully paid in the Company

Shareholders as of December 31, 2025



Stock Code
AKRA

Stock Listing on the Stock Exchange
Listed on the Indonesia Stock Exchange on 3 October 1994

Number of Employees as of December 31, 2025
2,474 employees



Head Office Address
AKR Tower 26th Floor
Jl. Panjang No.5 Kebon Jeruk
Jakarta Barat 11530, Indonesia

Company Contact
+62 21 5311110
corporate.secretary@akr.co.id
www.akr.co.id

Association Memberships [GRI 2-28]

AKR is actively involved in various industry associations that are relevant to its lines of business, reflecting AKR's commitment to contributing to industry development, while strengthening the Company's position through the exchange of perspectives, collaboration, and engagement in strategic forums and initiatives with stakeholders. Through these memberships, AKR builds synergies that support sustainable and responsible business practices.

Association Name	Position
Asosiasi Pengusaha Indonesia (APINDO)	Member
Kamar Dagang dan Industri Indonesia (KADIN)	Member
Asosiasi Emiten Indonesia (AEI)	Member
Indonesia Corporate Secretary Association (ICSA)	Member
Association of Indonesian Investor Relations	Vice Chairman

Scale Of Operations [OJK C.3]

Description	Unit	2025	2024	2023
Total Employees	Employees	2,474	2,452	2,813
Total Assets	Billion Rupiah	36,562	33,109	30,255
Total Sales and Revenue	Billion Rupiah	46,018	38,729	42,087
Net Profit for the Year	Billion Rupiah	2,473	2,399	3,078
Total Equity	Billion Rupiah	15,609	14,624	14,043
Total Liabilities	Billion Rupiah	20,952	18,485	16,212

Awards and **Certifications**

Awards

01 **Oil and Gas Safety 2025:**
- **Patra Nirbhaya Karya Utama for AKR**
- **Patra Nirbhaya Karya Utama for PT Aneka Petroindo Raya (bp AKR)**
- **Patra Nirbhaya Karya Madya for PT Jakarta Tank Terminal (JTT)**

Ministry of Energy and Mineral Resources (ESDM) through the Directorate General of Oil and Gas

02 **The Best Execution Winner in Distribution Industry**
SPEX2 Award 2025

03 **CSR Award**
Pemkab Gresik

04 **Castrol Global Award for Sustained Growth and Technical Excellence (ALR)**
Castrol Global Conference

05 **Indonesia Safety Culture Award (WISCA) for PT Jakarta Tank Terminal (JTT) Gold Medal 4 Star Category**
World Safety Organization (WSO)



06 **The Most Committed Corporate to Economic and Community Empowerment; Infrastructure and Environment; Sports, Arts, and Culture; Education; Social and Religious Affairs**
Gresik Regency

07 **Excellence in Investment Dominance and Strategic Downstreaming**
Bisnis Indonesia

08 **ANUGERAH ESG 2025**
Indonesia Stock Exchange

09 **Synergy Award for Downstream Oil and Gas Business Entities and the Downstream Oil and Gas Regulatory Agency (BPH Migas) for Disaster Response in the Sumatra Region**
Downstream Oil and Gas Regulatory Agency (BPH Migas)



Certifications

01 **ISO 9001:2015 for scope Industrial Petroleum Trading &Distribution (Branch: Medan, Pontianak, Jakarta, Lampung, Bandung)**

9 July 2023 - 8 July 2026
LQRA

02 **Safety Management System for Public TransportCompanies**

27 December 2024 - 27 December 2029
Ministry of Transportation, Directorate General of Land Transportation

03 **ISO 9001:2015 PT Arjuna Utama Kimia (ARUKI) -KAN**

30 August 2025 – 30 August 2028
Bureau Veritas (BV)

04 **ISO 9001:2015 PT Arjuna Utama Kimia (ARUKI) -BVCH SAS UK Barnch**

30 August 2025 – 30 August 2028
Bureau Veritas (BV)

05 **ISO 14001:2015 PT Arjuna Utama Kimia (ARUKI)**

4 December 2024 - 4 December 2027
SGS

06 **ISO 9001:2015 PT Berkah Kawasan Manyar Sejahtera (BKMS) – The provision of utilities services for industrial estate**

13 December 2025 – 13 December 2028
MSC Global

07 **ISO 14001:2015 PT Berkah Kawasan Manyar Sejahtera (BKMS) – The provision of utilities services for industrial estate**

13 December 2025 – 13 December 2028
MSC Global

08 **ISO 45001:2015 PT Berkah Kawasan Manyar Sejahtera (BKMS) – The provision of utilities services for industrial estate**

13 December 2025 – 13 December 2028
MSC Global

09 **ISO 14001:2015 PT Berlian Manyar Sejahtera (BMS)**

23 August 2023 - 23 August 2026
SAI GLOBAL

10 **ISO 14001:2015, ISO 9001: 2015; ISO 45001:2018 PT Jakarta Tank Terminal (JTT) – Provision of oil storage terminal**

19 March 2024 - 18 March 2027
LRQA



11 **Occupational Health and Safety Management System Certification Award – PT Jakarta Tank Terminal**

6 August 2024 - 6 August 2027
Minister of Manpower

12 **International Sustainability and Carbon (ISCC) Plus Certification for Jakarta Tank Terminal – Vopak**

20 September 2024 - 19 September 2025
Control Union

13 **Organization's Quality Management System – PT Anugerah Lubrindo Raya**

- **ISO 45001:2018 Distribution of Castrol Lubricants (including Warehouse)**
  22 January 2026 - 21 January 2029
- **ISO 14001:2015 for scope Distribution of Castrol Lubricants (including Warehouse)**
  23 January 2026 - 22 January 2029
- **ISO 9001:2015 for scope Distribution of Castrol Lubricants (including Warehouse)**
  23 January 2026 - 22 January 2029

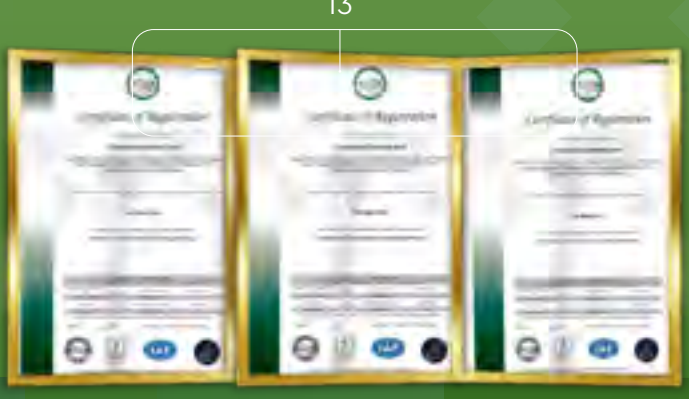
United Registrar of Systems

11

12



13



ESG Rating by International Institutions





S&P Global

Increased to 38, maintained above the industry average



Key Events of 2025



17 March 2025

Inauguration of Precious Metal Refinery by President of the Republic of Indonesia, Prabowo Subianto

Through JIIPE, AKR marked a strategic milestone with the inauguration of a Precious Metal Refinery facility in Gresik. This high-technology refining facility strengthens the implementation of Indonesia's mineral downstreaming strategy by increasing the value-added of domestic resources. It also reinforces JIIPE's position as an integrated precious metals industrial hub with global competitiveness.



23 April 2025

JIIPE SEZ Receives Industrial Investment Enabler Award

JIIPE SEZ Gresik was awarded the Beritajatim.com Award in the industrial investment enabler category, recognizing its contribution to riving investment growth in East Java. Since its designation as a Special Economic Zone (SEZ) in 2021, JIIPE has attracted Rp52 trillion in investment, including strategic anchor tenants such as PT Freeport Indonesia's smelter. Supported by integrated infrastructure and access to an international-standard deep-sea port, JIIPE is strengthening its role as a strategic industrial estate supporting sustainable national economic growth.



25 April 2025

JIIPE's Global Expansion with GESC

JIIPE reached a key milestone with the start of Golden Elephant Sincerity (GESC)'s investment, marked by the handover of over 20 hectares of land in Gresik, East Java. Valued at approximately USD 600 million, the project marks GESC's first global expansion and establishes Indonesia as its regional development hub.



28 April 2025

Approval of the Dividend Distribution for the 2024 Fiscal Year

The 2025 GMS approved the distribution of AKR's dividends for the 2024 fiscal year in amounts of Rp1.975 billion, or Rp100 per share, with a payout ratio of 88.77% of net income. This reflects the Company's commitment to provide sustainable value to shareholders, in line with its solid financial performance.



19 May 2025

JIIPE Receives Award from the Regent of Gresik for Supporting Literacy Development

AKR, through JIIPE-BKMS, received an award from the Gresik Regency Government for its contribution to strengthening community literacy. The award was presented by the Acting Regent of Gresik during the inauguration of the Child-Friendly Digital Reading Room (RUBADIRA), as part of efforts to enhance reading interest and improve human capital development. This initiative demonstrates AKR's commitment to promoting inclusive social development and advancing sustainable education in its operational areas.



22 July 2025

Launch of the 70th Gas Station in the BSD Region

By launching its 70th gas station in BSD, South Tangerang, bp AKR continues to consistently expand its retail fuel network. The opening of this gas station also strengthens the Company's position in supporting mobility and high-quality energy-related services in the domestic market.



25 July 2025

AKR's Milestones in ASEAN

The Company was recognized as an ASEAN Asset Class Public Listed Company in the results of the 2024 ASEAN Corporate Governance Scorecard (ACGS). This award was announced at the 2025 ASEAN Corporate Governance Awards in Malaysia, placing the Company among the top public companies in Southeast Asia in corporate governance assessments. This recognition reflects consistency in transparency practices, management effectiveness, and long-term stakeholder trust.



20 September 2025

Strengthening Energy Infrastructure in the JIIPE Gresik Area

PLN officially launched a 40 MVA high-voltage power supply for BKMS in the JIIPE Gresik area, strengthening the reliability of the area's energy supply.



15 October 2025

Gresik SEZ Pilots Customs Auto Gate System to Accelerate Logistics Flow

Gresik Special Economic Zone (SEZ) has begun piloting a digital-based logistics system through the implementation of the Customs Auto Gate System within the customs area.



11 November 2025

Strategic Partnership with Metal SMEs in Sidoarjo

AKR through PT AGA entered into a strategic partnership with metal SMEs from the Sidoarjo Metal SME Center through the signing of a Memorandum of Understanding (MoU) at the East Java Partnership Business Forum. This initiative is part of the Company's commitment to strengthening the local supply chain and empowering SMEs to integrate into the industrial ecosystem, while enhancing their capacity, quality, and competitiveness, thereby contributing to inclusive and sustainable regional economic growth.



12 November 2025

Launch of ULITIK Immigration Services in the JIIPE Industrial Estate

JIIPE SEZ launched ULITIK (immigration services) within the industrial estate to improve service convenience for businesses.



14 November 2025

Oil and Gas Safety Award of AKR Group

AKR Group received the Patra Nirbhaya Karya Utama and Patra Nirbhaya Karya Madya awards from the Ministry of Energy and Mineral Resources at the Oil and Gas Safety Awards ceremony. These awards were presented in recognition of the success of AKR Group's operational units in maintaining outstanding workplace safety performance without any accidents resulting in lost work hours. This achievement reflects the disciplined and consistent implementation of occupational safety and health systems across all operational activities.



11 December 2025

National Recognition for the JIIPE Gresik SEZ

The JIIPE Gresik SEZ received an award at the BIG 40 Awards 2025 in the category of Excellence in Investment Dominance and Strategic Downstreaming, for its contribution to promoting investment and the development of an integrated downstream industry. As an integrated industrial and port zone, JIIPE plays a role in strengthening the industrial value chain and enhancing the competitiveness of the national manufacturing sector. This recognition aligns with the zone's development strategy, which focuses on creating added value, improving logistics efficiency, and ensuring sustainable economic growth.



30 December 2025

BPH Migas Appreciation 2025 for AKR Corporindo

PT AKR Corporindo Tbk received an award from BPH Migas at the BPH Migas Appreciation 2025 in the category of "Synergy between Downstream Oil and Gas Business Entities and BPH Migas in Disaster Response in Sumatra." This award reflects the Company's active contribution to disaster response through strong collaboration with BPH Migas and This recognition underscores AKR's commitment to ensuring operational resilience and upholding social responsibility in emergency situations.

Board of Directors' **Report**

[SEOJK D.1]

> Over six decades, AKR has built energy logistics infrastructure and integrated industrial estates that form the backbone of Indonesia's distribution resilience and industrial competitiveness. With strong governance and long-term partnerships, AKR remains committed to contributing to Indonesia's sustainable development.

To Our Valued Shareholders and Stakeholders,

AKR has been operating for more than six decades, and one thing has not changed: this country needs energy that reaches its destination on time, intact, to every corner of the archipelago. That is our purpose. And we take it seriously.

In 2025, under a new national leadership committed to accelerating economic growth, AKR reinforced our position as one of the key players that support national infrastructure. We are not merely an energy distribution business, but a development partner whose assets, networks, and infrastructure can support Indonesia's energy security and industrial growth agenda.

Infrastructure for National Energy Security

In the context of Indonesia as an archipelagic nation, the Board of Directors views a reliable energy distribution network as a key prerequisite for equitable economic development. Accordingly, AKR continues to manage and develop its logistics infrastructure in a disciplined and prudent manner.

As of the end of 2025, the Company operated fuel and chemical receiving terminals across 19 ports, integrated with a national network of tanker vessels and tank trucks. The network is supported by an integrated digital system that enables real-time monitoring of inventory and distribution. This approach not only enhances operational efficiency, but also strengthens supply reliability for industrial customers nationwide.

Throughout the year, this network supported the implementation of the Government's mandatory biodiesel program. The Board views the Company's active participation in this program as a tangible contribution to reducing reliance on energy imports and optimizing domestic resources, while supporting long-term business sustainability.

JIIPE: A Pillar of Industrial Growth

Java Integrated Industrial and Port Estate (JIIPE) represents AKR's long-term Investment in industrial infrastructure development. Spanning approximately 3,000 hectares and holding Special Economic Zone status since 2021, JIIPE is designed to provide infrastructure and utility certainty for tenants from the early stages of operations.

In 2025, the Company recorded industrial land sales of approximately 84 hectares. Several key tenants have commenced operations or entered the commissioning phase, contributing to increased industrial activity within the estate. The Board evaluates JIIPE's performance not only in terms of land sales, but also through the development of an industrial ecosystem that generates recurring income, creates employment, and strengthens national manufacturing competitiveness.

Haryanto Adikoesoemo

President Director



A Measured Approach to Energy Transition

The Board of Directors views the energy transition as a long-term process that requires infrastructure readiness, disciplined investment, and prudent operations. Solar power development at JIIPE commenced with an initial capacity of 0.4 MWp in 2022. The Company is currently planning the first phase of development at 56 MWp, which remains under feasibility study, with phased expansion targeted to reach approximately 148 MWp by 2032.

In addition, the planned LNG terminal, targeted for operation by 2029, is intended to provide a cleaner energy alternative for the industrial sector. The Board emphasizes that each energy transition initiative is evaluated based on business feasibility, market readiness, and its contribution to national energy resilience, while remaining aligned with the Company's financial sustainability principles.

Technology and Disciplined Operational

Since 2010, AKR has been building an IT-based distribution management system as the backbone of its logistics network. In 2025, the Company began deploying artificial intelligence in distribution planning, fleet management, and operational scheduling.

This has improved operational efficiency compared to the previous year. The Board views technology adoption not only as a driver of cost efficiency, but also as a means to strengthen operational resilience, reduce disruption risks, and support cash flow sustainability amid external volatility. Going forward, the Company will continue to enhance operational efficiency progressively through deeper system integration, including the use of weather forecast data to optimize distribution planning and mitigate risks from extreme conditions.

Governance As a Foundation for Long-Term Growth

The Board recognizes that long-term growth must be supported by strong corporate governance. AKR upholds robust governance standards to protect shareholder trust and ensure the Company remains well positioned for sustainable growth.

The Company's governance practices are guided by principles of transparency, accountability, and prudent risk management, with the Asian Corporate Governance Scorecard serving as one of the reference frameworks. Each strategic decision is evaluated with consideration of business risks, regulatory compliance, and the protection of shareholder and stakeholder interests.

The Company's commitment to social responsibility is implemented in a structured and integrated manner alongside its operations, through programs focused on improving education and healthcare in communities surrounding its operational areas. This approach supports the development of sustainable, long-term relationships with local communities.

2025 Key Highlights

The year 2025 reflects AKR's continued ability to sustain performance while strengthening the foundation for long-term growth through disciplined operations, portfolio enhancement, and strategic investments.

From a financial perspective, the Company delivered solid performance with net profit reaching Rp2,473 billion, supported by revenue growth of 19% and a twenty year CAGR of 16.4%. This performance reflects the Company's ability to maintain earnings quality, optimise its distribution network, and sustain operational efficiency amid evolving market conditions.

In safety and operations, AKR maintained a strong safety record with zero fatalities and zero major safety incidents throughout 2025. Operational reliability was further demonstrated by cumulative safe driving distance of 13.5 million km, underscoring the Company's capability to ensure uninterrupted energy distribution across its operational footprint.

From a people perspective, the Company invested Rp 2.39 billion in training to strengthen workforce capabilities, while maintaining a local workforce composition of 62% at the parent company level. This approach supports organisational readiness while contributing to local economic development. The Company's participation in the national biodiesel programme is reflected in a domestic content level of 60.81%.

On the environmental front, AKR continued to manage our operational impact through monitoring of greenhouse gas emissions (Scope 1 and 2) at 50,123 tCO_2e, alongside the development of renewable energy capacity at JIIPE, reaching 0.4 MW. Active participation in the B40 biodiesel programme further demonstrates the Company's role in supporting Indonesia's energy transition.

Meanwhile, JIIPE continued to strengthen its position as a key. driver of industrial growth and the regional economy. As of the end of 2025, total realized investment in JIIPE reached Rp111.5 trillion, with 33 industrial tenants either in operation or under development across metals, chemicals, logistics, and other strategic downstream sectors. The development of the estate has created more than 43,257 jobs and contributed significantly to the regional economy. During 2024–2025, Gresik Regency recorded Gross Regional Domestic Product (GRDP) of Rp202 trillion, with the industrial sector contributing approximately 52.58%. This impact is also reflected in improvements in the Human Development Index (HDI) to 79.69 and a decline in the unemployment rate to 5.47%.

In line with increasing industrial activity and tenant operations, the Company continues to advance strategic projects at JIIPE, including the development of a 55 MW floating solar power plant (Phase 1) and the planned operation of an LNG terminal by 2029, further strengthening the estate's energy and utility ecosystem.

These achievements also reflect AKR's ability to maintain sustainable performance, strengthen operational resilience, and capture growth opportunities in a disciplined manner amid an evolving energy and industrial landscape. The Company's strategy is not only directed at ensuring sound financial and operational performance, but also at generating measurable economic and social impact, as part of its role in supporting inclusive and sustainable industrial development.

Looking Ahead

The Board of Directors views Indonesia as entering an accelerated development phase, marked by rising energy demand, continued industrialization, and increasing demand for infrastructure reliability. In this context, AKR's role as a provider of energy distribution and industrial infrastructure is becoming increasingly relevant.

Economic growth is expected to drive sustained demand for energy distribution. At the same time, the JIIPE industrial estate is expected to continue attracting manufacturing investment and strengthening its contribution as a driver of national industrial competitiveness. The development of energy infrastructure, including LNG and solar power, is aimed at expanding the Company's role in supporting the national energy transition in a gradual and measured manner.

The Board recognizes that the business environment will continue to be shaped by global dynamics, energy price volatility, and policy changes. Accordingly, the Company's growth strategy will be guided by a prudent approach, financial discipline, and strengthened operational reliability, to ensure sustainable performance and long-term value creation for shareholders.

Closing

On behalf of the Board of Directors, we extend our appreciation to all AKR employees, customers, bankers business partners, and shareholders for their continued trust and support throughout 2025. The commitment and collaboration of all stakeholders remain the foundation of the Company's continued growth and resilience.

Supported by strong infrastructure, disciplined governance, and a focus on sustainability, AKR will continue to create sustainable value, strengthen its contribution to the national economy, and fulfill its role responsibly in supporting Indonesia's future development.

Jakarta, 2 April 2026
On Behalf of the Board of Directors



Haryanto Adikoesoemo
President Director

Board of **Commissioners**



From left to right:

Fauzi Ichsan
Independent Commissioner

Soegiarto Adikoesomo
President Commissioner

Sofyan A. Djalil
Commissioner

Board of **Directors**



From left to right:

Suresh Vembu
Director

Termurti Tiban
Director

Nery Polim
Director

Mery Sofi
Director



From left to right:

Bambang Soetiono Soedijanto
Director

Haryanto Adikoesoemo
President Director

Jimmy Tandyo
Director

Responsibility Statement of the Board of Commissioners for the Sustainability Report 2025 of PT AKR Corporindo Tbk

[SEOJK E.1] [GRI 2-14]

We, the undersigned, certify that the Sustainability Report of PT AKR Corporindo Tbk for the 2025 financial year has been prepared with reference to the Indonesia Financial Services Authority Regulation number 51/POJK.03/2017 regarding the Implementation of Sustainable Finance for Financial Services Institutions, Issuers and Public Companies, and Circular Letter of the Indonesia Financial Services Authority number 16/SEOJK.04/2021 concerning the Form and contents of Annual Reports of Issuers or Public Companies.

All information in this Report has been prepared and presented in accordance to these regulations and we are fully responsible for the accuracy of the contents of the Company's Sustainability Report.

Jakarta, April 2, 2026
Board of Commissioners



Soegiarto Adikoesomo
President Commissioner



Sofyan A. Djalil
Commissioner



Fauzi Ichsan
Independent Commissioner

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Jakarta, April 2, 2026
Board of Directors



Haryanto Adikoesoemo
President Director







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Director

Mery Sofi
Director







Suresh Vembu
Director

Nery Polim
Director

Termurti Tiban
Director

AKR considers sustainability a strategy to safeguard business continuity, focusing on creating long-term value through the integrated management of Environmental, Social, and Governance (ESG). This approach is intended to ensure healthy and inclusive growth while delivering tangible benefits to all stakeholders.

Sustainability **Commitment**

[SEOJK A.1][SEOJK E.5][GRI 2-22]

For AKR, ethical responsibility and compliance with applicable laws and regulations are the primary foundation for every business decision, with sustainability a strategic priority aimed at maintaining a balance between the interests of shareholders, the needs of society, and the preservation of the environment in operational areas.

Sustainability is built by strengthening a reliable and high-integrity business foundation, where the application of the highest ethical standards forms part of daily practices, both in production processes and in operations. Sustainability is an opportunity to deliver broader positive impacts for stakeholders while supporting national economic growth.

This is aligned with AKR's mission to create sustainable added value for stakeholders, reflecting the Company's identity in driving positive economic, social, and environmental contributions, while reinforcing sustainability as an integral part of its business strategy.

Sustainability represents a long-term ambition that is realised through measurable and well-directed strategies. Every AKR business activity is designed to deliver tangible benefits for both current stakeholders and future generations.

This commitment is implemented across all business lines, including logistics and distribution, industrial estate management, and the development of Special Economic Zones (SEZs), each of which requires clearly defined goals, plans, and targets within its respective business segment.

AKR's sustainability approach goes beyond business as usual. As a global corporate citizen, the Company strives to maintain a balance between business growth, environmental stewardship, and community empowerment. This direction is aligned with global Sustainable Development Goals (SDGs) and supports the Indonesian government's sustainable development vision. In its implementation, AKR has identified SDG targets that are relevant to the nature and activities of the Company's business.

Participating in the energy supply chain sector, AKR translates its sustainability commitment into concrete and consistent actions, pursued with optimism and a strong sense of responsibility believing that the decisions and strategies taken today will generate long-term benefits for future generations.

Embedding Sustainability Across AKR's Business Lines [GRI 2-23][GRI 2-24]

At AKR, sustainability is implemented through governance that is structured and accountable. To ensure that the formulation and execution of economic, environmental, and social aspects are aligned, the Company has established two key bodies, the AKR ESG Committee and the AKR ESG Task Force, which act as the drivers and overseers of the sustainability agenda across all business lines.

At a strategic level, the ESG Committee is responsible for overseeing the direction of the Company's sustainability policies and strategies. Meanwhile, the AKR ESG Task Force ensures that these strategies are translated into concrete actions through the management and implementation of sustainability initiatives at the operational level, in line with industry standards and applicable regulations.

As a common foundation, AKR has developed the AKR Sustainability House: PROGRESSING WITH PURPOSE, serving as a guide to the integration of the Company's sustainability commitments, policies, and initiatives into four main pillars.

PT AKR Corporindo Tbk

SUSTAINABILITY HOUSE

Umbrella Sustainability Commitment Statement and Elevator Pitch

PROGRESSING WITH PURPOSE

As a strategic holding company, AKR Corporindo aims to growing and progressing sustainably, our business portfolio spans from logistics and distribution, industrial estate, to the development and management of special economic zone. Through our business we touch millions of people and stakeholders. Therefore, we must do what we do in a sense that can benefit the economy, environment, people and society. This means we go beyond business-as-usual to balancing ambition with wisdom, and business success with environment consciousness, and social progress. For us, this is the meaning of sustainability – Progressing with Purpose.

	OUR BUSINESS PORTFOLIO	OUR PEOPLE	OUR COMMUNITIES	OUR CONDUCT
Pillars				
SDGs	1 NO POVERTY; 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 13 CLIMATE ACTION	3 GOOD HEALTH AND WELL-BEING; 4 QUALITY EDUCATION; 5 GENDER EQUALITY; 8 DECENT WORK AND ECONOMIC GROWTH	1 NO POVERTY; 3 GOOD HEALTH AND WELL-BEING; 4 QUALITY EDUCATION; 5 GENDER EQUALITY; 8 DECENT WORK AND ECONOMIC GROWTH	1 NO POVERTY; 17 PARTNERSHIPS FOR THE GOALS
Rationale of the Pillars	Building strong, robust and resilient business portfolio to support the evolving need of our customers and stakeholders.	Nurturing, developing, and safeguarding our people as our most valuable assets.	Giving back to the communities wherever we operates.	Operating responsibly and upholding ethical behaviour and legal compliance in everything that we do.
Action Areas/Strategic Priorities	1. Robust & Resilient Business Model 2. Strong Financial Fundamentals 3. Operational Excellence & Utilization of Technology 4. Customer Engagement & Satisfaction 5. Management of Environmental Footprints	1. Labor & Employment Practice 2. Health & Safety 3. Employee Engagement, Diversity & Inclusion 4. Learning & Development	1. Community Relations & Development Programs 2. Involving Local Suppliers 3. Providing Opportunities for the Local Communities	1. Good Corporate Governance 2. Business Ethics 3. Compliance to Law and Regulations

AKR Horizon 2030

AKR Corporindo Sustainability Progress Tracker

Pilar	AKR Horizon 2030	Pencapaian 2025	Status
OUR BUSINESS PORTFOLIO	Focused on investments and portfolios that support sustainability and the transition to a low-carbon economy.	AKR directed its investments toward initiatives that support the sustainability agenda, including the development of LNG, biofuels, rooftop solar panels, floating solar installations, and green industrial estates as part of the Company's long-term strategy.	✓
	Adopting digital technologies to support operational effectiveness, efficiency, and the reduction of carbon emissions.	AKR adopted a real-time digital control tower and Artificial Intelligence (AI) to improve the quality of operational planning while reducing carbon emissions generated by the Company's logistics activities.	✓
	Increasing the share of renewable energy used in AKR's operations to 30% by 2030.	The use of renewable energy reached 26% of the Company's total energy consumption.	↻
	No significant spills across all operations.	There were no significant spills across all Company operations.	✓
	Maintaining emission intensity at 0.02 tonnes of CO_2e per Rp1 million of gross profit.	Emission intensity amounted to 0.012 tonnes of CO_2e per Rp1 million of gross profit.	✓
OUR PEOPLE	*Zero fatalities across all AKR operations.*	*Zero fatalities across all AKR operations.*	✓
	Zero major safety incidents across all AKR operations.	*Zero major safety incidents across all AKR operations.*	✓
	Zero human rights incidents across all AKR operations.	• Developed, issued, and socialized the Human Rights (HR) Policy. • No human rights violations were recorded throughout 2025.	✓
	Creating an inclusive workplace, with a target of 30% of middle and senior management positions held by women.	Women held 23% of total middle to senior management positions at AKR.	↻
OUR COMMUNITIES	Providing employment opportunities for local communities.	Local workforce recruitment at the AKR parent Company reached 62%.	✓
	Delivering positive impacts on the local economy through procurement practices.	The Domestic Component Level (TKDN) for B40 products was recorded at 60,81% in 2025.	✓
	Contributing to local socio-economic development through social and community outreach programmes across all AKR operations.	All (100%) AKR subsidiaries implemented community development programmes, with total funds of Rp3.2 billion disbursed during 2025.	✓
OUR CONDUCT	Maintaining zero corruption incidents.	There were no corruption incidents within AKR.	✓
	Communicating ESG progress transparently through the Sustainability Report and ensuring reporting practices are aligned with national and international standards.	The annual Sustainability Report is prepared in accordance with POJK 51/2017, GRI Standards 2021, and SASB.	✓
	Ensuring compliance with laws and regulations.	No violations of laws and regulations were recorded.	✓

Business growth necessitates the continuous evaluation of environmental performance targets, ensuring that each remains relevant, realistic, and aligned with operational developments, while maintaining the commitment to sustainable environmental management.

Our Business Portfolio [GRI 3-2][GRI 3-3][GRI 2-25]

Operating in the logistics and supply chain industry, AKR places trust and stakeholder satisfaction, including customer satisfaction, as a foundation of business sustainability. Beyond the role of distributing essential products for industry, the Company consistently strengthens service quality, fosters two-way communication, and builds mutually reinforcing relationships with stakeholders. This commitment underpins AKR's efforts to build a resilient and sustainable business portfolio.

Amid increasingly dynamic and complex business challenges, AKR recognises the importance of adaptability in strengthening its financial footing while developing a resilient business model, realised through the enhancement of operational excellence supported by technology, as well as the continuous adjustment of services to remain aligned with the evolving needs of customers and stakeholders.

This approach focuses on supplying industrial products through an integrated logistics supply chain network, while also supporting the growth of the manufacturing sector through the development of the JIIPE Special Economic Zone.

Creating sustainable value for stakeholders is a reference point for AKR's strategy. The Company seeks to fulfil this role by meeting industry needs, supporting suppliers, complying with regulations, and delivering balanced benefits to shareholders and employees. Environmental considerations are also a key element in managing the business portfolio where, through concrete measures, AKR ensures that its operations do not create adverse impacts on surrounding communities and the environment. This includes initiating a transition toward cleaner energy, creating workplaces free from air and noise pollution, minimising fire risks, and contributing to climate change mitigation.

Our People [GRI 3-2][GRI 3-3][GRI 2-25]

In AKR's sustainability journey, employees are essential in achieving corporate strategies and targets. Business objectives can only be realised with the support of competent, high-integrity, and competitive human resources. On this basis, the Company prioritises the protection of labour rights, including the implementation of anti-forced labour policies, respect for freedom of association, and the strengthening of diversity, gender equality, and respect for human rights.

A safe and healthy working environment is a prerequisite for sustained performance, and the Company applies Occupational Health and Safety (OHS) standards with a strong focus on a zero-accident culture. This is implemented through a structured OHS management system, the provision of health facilities, regular training, and the achievement of zero fatalities across all subsidiaries, strengthening workplace safety while directly supporting productivity and operational sustainability.

AKR regularly conducts training and development programmes to ensure that employee competencies remain relevant to business needs, with all employees given equal opportunities to participate, fostering an inclusive workplace that encourages each individual to realise their full potential.

Our Communities [GRI 3-2][GRI 3-3][GRI 2-25]

AKR regards surrounding communities as strategic partners in driving inclusive and sustainable growth, where the Company's presence is expected to deliver tangible benefits for local communities, particularly in improving welfare. This commitment is realised through the provision of employment opportunities for local residents, including opportunities to occupy managerial positions, as well as prioritising local suppliers in the procurement of goods and services. This also supports the increase of Domestic Component Levels (TKDN) and strengthens the economic foundation of operational areas.

The implementation of Corporate Social Responsibility (CSR) is guided by relevance and community needs, and AKR actively promotes open dialogue and two-way communication to identify priority issues that require attention. Based on this process, the Company designs and develops CSR programmes that are adaptive, sustainable, and impactful, and through continuous innovation, AKR seeks to ensure that each initiative delivers solutions that support long-term community welfare.

Our Conduct [GRI 3-2][GRI 3-3][GRI 2-25]

AKR places Good Corporate Governance (GCG) at the core of its sustainable business operations, with the principles of transparency, accountability, responsibility, independence, and fairness applied consistently across all business units to ensure professional and trustworthy corporate management. Openness in decision-making processes and the disclosure of relevant information to stakeholders are essential to maintaining trust and integrity.

Operationally, ethical conduct and compliance with laws and regulations are embedded as part of the corporate culture. Each organisational function operates with clear roles and responsibilities, supported by the ESG Committee, which is responsible for formulating strategy, providing recommendations, monitoring implementation, and reporting on the progress of ESG initiatives. Through this approach, AKR ensures that business ethics and regulatory compliance are embedded in daily activities across the Company.

Stakeholder Voices [SEOJK E.4][GRI 2-29]

With stakeholders at the heart of AKR's decision-making processes, the Company has identified stakeholder groups and designed engagement methods tailored to the characteristics of each, considering local wisdom in every operational area. This enables all parties to contribute constructively to the achievement of shared goals.

Through open and continuous two-way communication, AKR builds mutually supportive relationships with its stakeholders, actively listening to aspirations, needs, feedback, and criticism as the basis for improving performance and strengthening its sustainability practices. This engagement process forms the foundation for identifying AKR's key stakeholders, as presented in the following section.

No	Principle of Inclusiveness		Principle of Materiality	Principle of Responsiveness
	Stakeholder Group	Basis for Identification	Topics from Engagement and Communication	Level, Methods, and Frequency of Engagement
1	Shareholders	D, R, I, P	Accountability for the Company's economic, environmental, and social performance	**Information Disclosure and Engagement** • Regular disclosure of information through official publications, including the annual report, quarterly financial statements, quarterly exploration reports, and the Company's website. • Organization of multi-stakeholder forums, including the Annual General Meeting of Shareholders (AGMS), held at least once a year.
2	Employees	D, R, T, I, P	1. Occupational Health and Safety (OHS) performance 2. Employee welfare	**Information Disclosure, Consultation, Negotiation, and Engagement** • Provision of information through various channels, including corporate newsletters, business unit bulletins, e-mail, intranet, website, social media, and instant messaging. • Conduct of employee engagement surveys covering workplace culture, satisfaction levels, perceptions, and understanding of the Collective Labor Agreement (CLA) and other labor-related issues. • Preparation and establishment of the CLA for a two-year period, together with implementing regulations governing the rights and obligations of the Company and all employees in accordance with their respective employment relationships. • Organization of Bipartite Cooperation Institution (LKS Bipartit) meetings and quarterly meetings between AKR and labour unions as a platform for dialogue and communication.

No	Principle of Inclusiveness		Principle of Materiality	Principle of Responsiveness
	Stakeholder Group	Basis for Identification	Topics from Engagement and Communication	Level, Methods, and Frequency of Engagement
3	Government	D, R, T, I, DP, P	• Community empowerment through CSR programmes • Payment of taxes and statutory obligations to the State	**Stakeholder Relationship Management** • Provision of input to the Government on various policies and regulations. • Regular reporting (including AMDAL, RKTTL, post-mining plans, quarterly reports to the Financial Services Authority (OJK), and others) and website disclosures. • Consultations with ministries/agencies and local government offices, as well as public consultations. • Participation in Development Planning Consultations (Musrenbang) with regional governments, and payment of taxes, non-tax state revenues (PNBP), and other statutory obligations to the State.
4	Suppliers	D, R, T, P	• Transparency in the procurement of goods and services • Economic, social, and environmental performance	**Information Disclosure and Collaboration** • Implementation of regular, open, and transparent tender processes for contracts, with contractual documents requiring compliance with applicable laws and regulations, including provisions related to human rights, occupational health and safety, and environmental protection.
5	Customers	D, R, I, P	Product and service quality	**Information Disclosure and Consultation** • Preparation of commercial sales contracts with assurances on product quality, supply continuity, and delivery timeliness, as required. • Regular meetings with customers and customer satisfaction surveys conducted at least once a year.
6	Communities	D, R, T, I, DP, P	• Communication and disbursement of CSR/TJSL programme funds • Community assistance and empowerment • Management of economic, social, and environmental impacts	**Information Disclosure, Transactions, Consultation, Negotiation, Engagement, Collaboration, and Empowerment** • Socialization of AMDAL, regular meetings with local communities, reporting, website disclosures, and the implementation of CSR/TJSL programs. • Receipt of community input during the AMDAL process. • Community involvement in the planning, implementation, monitoring, and evaluation of CSR/TJSL and community development programs. • Cooperation in various multi-stakeholder initiatives involving local communities, universities, regional governments, and partnerships with various institutions.

Notes: The stakeholder identification process refers to the AA1000, 2018 Stakeholder Engagement Process:
- Dependency (D): AKR has a dependency on an individual or an organization, or vice versa.
- Responsibility (R): AKR has legal, commercial, or ethical responsibilities toward an individual or an organization.
- Tension (T): An individual or organization has influence over AKR regarding specific economic, social, or environmental issues.
- Diverse Perspective (DP): An individual or an organization has influence over AKR or over the strategies and policies of other stakeholders.
- Proximity (P): An individual or organization has geographical and operational proximity to AKR.
- Influence (I): An individual or organization has influence over AKR or over the strategies and policies of other stakeholders.

Strategic Sustainability Priorities and SDG Target Mapping

To strengthen its sustainability strategy, AKR has targets based on four main pillars and coordinated through the AKR ESG Committee and ESG Task Force designed to ensure a clear linkage between the Company's business strategy and the 17 Sustainable Development Goals (SDGs), ensuring operational activities remain aligned with the sustainable development agenda.

AKR ensures that business growth also delivers measurable contributions to society and the environment, a foundation for the Company in creating long-term, inclusive value with tangible impacts for all stakeholders, from customers and business partners to local communities in its operational areas. The following section presents AKR's sustainability target mapping, structured under four main pillars, together with their linkages to the achievement of the Sustainable Development Goals (SDGs). [GRI 2-22] [GRI 3-2][GRI 3-3]

AKR's Sustainability Pillars	SDGs Goals
Our business portfolio 	• Engaging in climate change mitigation strategies through the mandatory use of biodiesel as a transition energy source, and through the reduction of industrial emissions via Special Economic Zones. • Promoting technological development to achieve operational excellence in biodiesel distribution. • Investing in infrastructure through various projects, including the Java Integrated and Industrial Port Estate (JIIPE) Special Economic Zone, to support inclusive and sustainable industrialisation, increase job creation and gross domestic product, and drive industrial growth. • Providing access to cleaner and/or renewable energy for industries through the JIIPE Special Economic Zone. • Establishing partnerships to provide access to lower-emission fuels for communities through bp AKR service stations.
Our people 	• Ensuring occupational health and safety and supporting employee well-being. • Ensuring that employees receive inclusive and high-quality training and education. • Promoting gender equality across the Company's workplace. • Supporting inclusive and sustainable economic growth within the workplace.
Our communities 	• Reducing poverty through various social responsibility and community empowerment programmes in areas surrounding the Company's operations. • Promoting healthy lives and supporting the well-being of surrounding communities. • Ensuring access to inclusive and quality education for local communities. • Promoting the principles of gender equality. • Supporting inclusive and sustainable economic growth to enhance the independence and well-being of surrounding communities.
Our conduct 	• Supporting peaceful and inclusive societies for sustainable development. • Strengthening the means of implementation and revitalising global partnerships for sustainable development.



03

Our Business Portfolio





> AKR's integrated and diversified business structure supports stable performance, disciplined business expansion, and responsible environmental management, aligned with long-term value creation for stakeholders.

Operational sustainability is supported by a diversified business portfolio that remains relevant to industry dynamics and designed to maintain performance stability while creating long-term value for stakeholders. Through strengthening its role in the logistics sector and the provision of chemical and energy solutions, and by taking economic, social, and environmental aspects into consideration, AKR continues to develop its business in a measured manner.

Resilient and Sustainable **Portfolio Foundation**

The business portfolio, the primary foundation for maintaining the sustainability of AKR's business, is disciplined yet remains adaptive to industry dynamics, with periodic adjustments strengthening operational resilience and stable long-term performance.

Supported by business diversification, supply chain resilience, business continuity planning, and the utilisation of technology, AKR's portfolio is designed to maintain operational reliability while creating sustainable value for stakeholders.

AKR Business Transformation and Journey

Established in the 1960s in Surabaya as a basic chemicals trader, business transformation has been driven by a spirit of growth and innovation, the portfolio gradually expanding from trading and distribution activities to strengthening a competitive advantage in logistics and the supply chain of petroleum fuels (BBM) and basic chemicals, and continuing with the development of an integrated industrial estate now designated a Special Economic Zone (SEZ).

Today, AKR is recognized as a leading logistics and supply chain service provider for petroleum fuels and basic chemicals, as well as the developer and manager of the Java Integrated Industrial and Ports Estate (JIIPE) Special Economic Zone in Gresik, East Java. AKR also became the first national private company to distribute non-subsidised petroleum fuels in 2005 and subsidised petroleum fuels in 2010, including permits to build and operate Motor Vehicle Fuel Filling Stations (SPBKB) and Fishermen Fuel Filling Stations (SPBN).

Portfolio Strengthening and Sustainable Growth

In 2013, AKR with PT Pelabuhan Indonesia (Pelindo) launched JIIPE, the industrial estate integrated with a deep-sea port in Gresik. The estate was subsequently designated a National Strategic Project and inaugurated as a Special Economic Zone (SEZ) for the technology and manufacturing sectors.

Strategic partnerships have also strengthened the business portfolio. In 2017, AKR partnered with British Petroleum (bp) to establish a joint venture in the fuel retail sector to meet the demand for premium-quality fuel in Indonesia. In 2025, through the joint venture entity PT Aneka Petroindo Raya (bp-AKR), the Company continued to expand its national retail energy network by inaugurating the 70th BP fuel station located in Asterra West BSD City, South Tangerang.

Since opening its first fuel station in 2018, bp-AKR has grown into a network of 72 stations across Greater Jakarta, West Java, and East Java, supporting energy access and local economic activity.

AKR continues to make adjustments across various operational aspects, including work processes, human resource management, and the development of information technology to improve efficiency. The Company has also focused its growth strategy on domestic business development by divesting several port subsidiaries in China and reinvesting the proceeds to strengthen its businesses in Indonesia.

This has delivered positive results, reflected in a 16.4% compound annual growth rate (CAGR) in net profit since 2005, and supported by portfolio reconsolidation, expansion of logistics infrastructure, strategic partnership with bp, and the development of recurring revenue from the JIIPE Special Economic Zone.

Clean Energy Initiatives and the Future of the Business

In line with its sustainability commitment, AKR has actively begun exploring opportunities in clean and renewable energy as part of its long-term growth strategy. In 2021, AKR with PT Bayu Buana Gemilang established PT Berkah Buana Energi to support the distribution of natural gas to JIIPE and its surrounding areas, contributing to the transition toward cleaner energy.

In 2022, the Company advanced its renewable energy portfolio in the JIIPE Special Economic Zone through the development of a solar power plant, with plans for phased capacity expansion. Subsequently, in 2023, AKR strengthened industrial facilities in the area, including signing a Joint Development Agreement with BP Gas & Power Investments Limited for an LNG project and regasification facility, also at JIIPE.

Several AKR business entities support the business ecosystem in Gresik, including PT Anugerah Kreasi Pratama Indonesia (AKPI), which operates in warehousing and storage services, and PT Berkah Bunker Service (BBS), which provides port services. In early 2024, the Company established PT Berkah Renewable Energi Nusantara (BREN) to focus on the operation of power plants and the provision of new and renewable energy.

BREN has obtained government approval to explore the development of an offshore solar farm or floating solar power plant at Special Economic Zone (SEZ) Gresik representing a strategic step in responding to the increasing demand for clean energy, particularly from industrial customers operating in the area.

Through the development of floating solar power plants, AKR optimizes the use of water surfaces without impacting land utilization. Beyond contributing to carbon emission reduction, this initiative supports the national energy transition agenda and enhances the attractiveness of the Gresik Special Economic Zone for industrial investors with strong commitments to environmental stewardship and sustainable business practices.

AKR is strengthening transition energy infrastructure through a subsidiary, PT Berkah Buana Energi (BBE). In 2024, the Company began supplying natural gas to several key tenants at Gresik, marking the opening of a new business stream that supports AKR's overall growth.

BBE was established to ensure the reliable availability of natural gas for tenants investing in the Gresik Special Economic Zone. Together with PT Berlian Manyar Sejahtera (BKMS), the developer and operator of the SEZ, BBE has developed and operates an integrated natural gas distribution infrastructure within SEZ JIIPE.

The utilization of natural gas in the industrial estate is expected to improve the operational energy efficiency of tenants while reducing dependence on fossil-based energy sources with higher emission intensity. As a transition energy solution, natural gas not only provides cost efficiency but also contributes to reducing the carbon footprint of industrial activities.

As an integrated industrial estate combining manufacturing facilities with a deep-sea port, JIIPE requires a reliable and sustainable energy system. The development of natural gas distribution infrastructure by BBE further strengthens JIIPE's readiness to operate as an international-standard industrial estate that supports sustainable business practices.

Going forward, AKR will continue to strengthen synergy across its business lines through the optimisation of integrated logistics and supply chain networks. The infrastructure and strategic assets developed over several decades serve as an important foundation for maintaining energy supply resilience and supporting industrial activities in a sustainable manner. Through disciplined and long-term oriented management, the Company seeks to ensure that these assets remain relevant, productive, and capable of contributing to the enhancement of national industrial competitiveness.

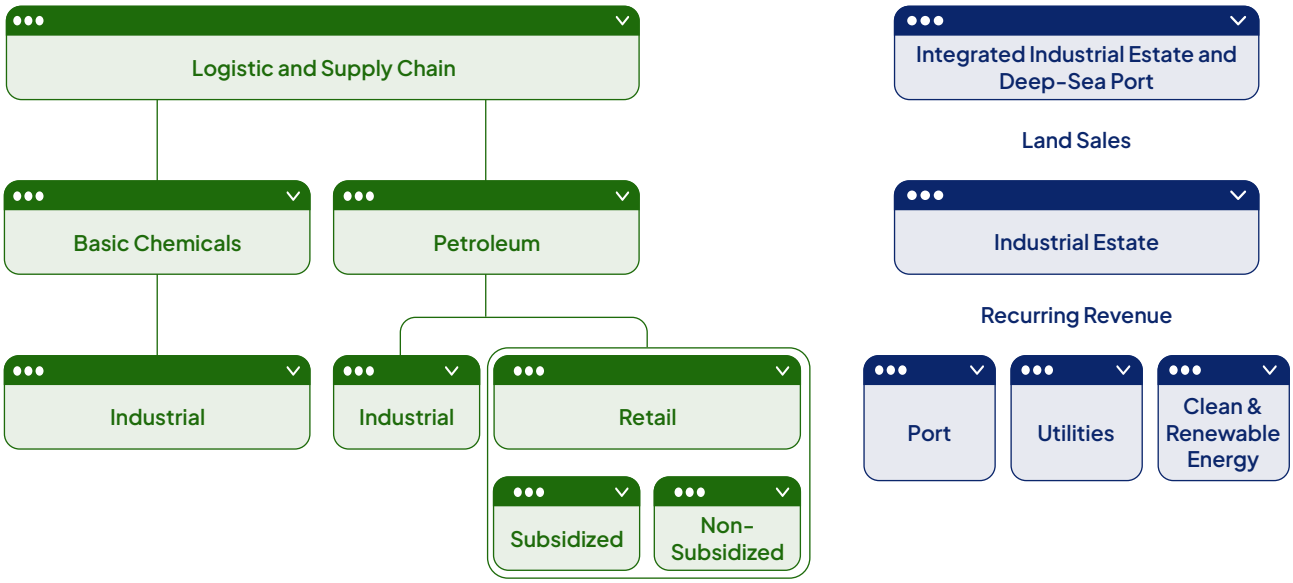
AKR's Sustainable Transformation

AKR's business portfolio evolves in line with the dynamics of industrial and energy needs in order to create sustainable value for communities and stakeholders.

19 Sea and River Ports	176 Fuel Stations Operated by AKR & bp AKR	820,400 KL Storage Tank Terminal Capacity
14 Units Vessels/SPOB	50,000 Sq.M Warehouse Capacity	±250 Unit Fuel & Chemical Tank Trucks

Business Model

Efficient Logistics Solutions to Support Industry in Indonesia



Economic Impact Across AKR's Supply Chain

Contributes to Driving Various Industrial Sectors in Indonesia



Petroleum Consumers:
- Fertilizer Mining
- Marine Bunker
- Plantations
- Manufacturers
- Retail

Basic Chemical Consumers
- Textiles & Apparel
- Smelter
- Chemical
- Food Industry
- Household & Personal Care Products


jiipe

Climate Transition and Business Adaptation Strategy

[SEOJK F.3][GRI 201-2]

Climate change presents growing risks and opportunities for AKR. These include physical risks, such as the increasing frequency and intensity of extreme weather events that may disrupt terminal operations, logistics, and distribution, as well as transition risks related to policy changes, energy market dynamics, and shifting customer and market preferences toward low-carbon solutions. If not effectively managed, these risks may impact operational performance, cost structure, supply chain reliability, and long-term value.

In response, AKR integrates climate considerations into its business and sustainability strategies through the "Our Business Portfolio" strategy pillar. This approach ensures that climate-related risks and opportunities are embedded in strategic decision-making, including portfolio development, asset management, and operational planning.

Amid the transition toward a low-carbon economy, AKR actively explores and develops opportunities aligned with decarbonization trends, while improving operational efficiency and environmental management across its business lines. These efforts support national priorities while maintaining competitiveness in an evolving energy and regulatory landscape.

To strengthen operational resilience, AKR enhances preparedness for physical climate risks through improved infrastructure reliability, robust risk management, and practices that ensure service continuity. This approach minimizes potential disruptions and supports business continuity across various risk scenarios, including extreme weather events.

AKR's climate resilience strategy is anchored in three core principles: business sustainability, responsible operations, and environmental stewardship, supporting resilience and long-term value creation for stakeholders.

AKR's climate resilience approach encompasses the following key strategies and performance indicators:



Climate-Related Risk and Opportunity Categories	AKR Strategic Actions		Business Implications
Transition Risk & Opportunity	Portfolio Strengthening & Diversification	Expanding the business portfolio to support the low-carbon transition, including LNG, biofuel, and green industrial estate (JIIPE).	Revenue diversification and stronger competitiveness amid the global energy transition.
Capital Allocation	Investment in Low-Carbon Initiatives	Capital directed toward alternative energy infrastructure, operational efficiency, and climate-resilient assets.	Supports long-term growth. Mitigates both transition and operational risk.
Operational Efficiency	Technology Deployment & Operational Optimization	Deploying technology including AI and digital monitoring for energy efficiency, logistics performance, and emissions control.	Lower operating costs. Higher service reliability.
Physical Risk Management	Climate-Resilient Infrastructure	Logistics and industrial infrastructure including JIIPE, engineered to withstand flooding, tidal inundation, and extreme weather.	Reduces operational disruption and financial loss from climate events.
Resilience & Business Continuity	Operational & Supply Chain Resilience	Climate risk management embedded in operations, covering logistics routing and weather disruption preparedness.	Maintains service continuity and distribution stability under extreme conditions.
Resource Management (Adaptation)	Water Management	Water management practices, including reuse, harvesting, and the zero water runoff concept applied at JIIPE.	Reduces water scarcity risk and water-related operating costs.
Market Opportunity	Alternative Energy & Clean Technology	Expanding biofuel and LNG distribution. Advancing EV ecosystem and clean technology initiatives.	Opens new business opportunities. Strengthens position in the future energy ecosystem.

Java Integrated Industrial and Port Estate (JIIPE)

Climate-Resilient Industrial Ecosystem

As an integrated industrial and port estate on the East Java coastline, JIIPE faces a range of climate risks, including extreme rainfall, waterlogging, and sea-level rise.

To sustain operations and protect tenant activities, JIIPE has embedded the principle of climate resilience into its master planning, infrastructure design, and operational management systems.

Climate-Integrated Master Planning

The estate master plan developed by Nippon Koei Japan, incorporates climate change projections over the next 100 years. This approach ensures robust protection against flooding and sea-level rise.

Planning Element	Resilience Approach
Site elevation	>3.5 metres above sea level
Design projection	100-year resilience standard
Coastal protection	Seawall along the coastline
Nature-based solution	Mangrove planting
Green infrastructure	Minimum 10% green open space

Integrated Flood Control System

JIIPE operates a retention-based flood control system. Retention ponds are designed to store and regulate stormwater before it is discharged outside the estate.

Infrastructure	Capacity
Main Water Pond	22 Ha
Minipond	3 Ha
Green Zone Pond	Available

Drainage & Coastal Protection

The estate is also sheltered by Madura Island, which naturally reduces exposure to high sea waves. Furthermore, the estate drainage system has been designed as an integrated network.

Infrastructure	Function
Long storage drainage	Temporary water storage
Coastal bund	Tidal flood protection
Drainage network	Drainage network integration

The estate is also sheltered by Madura Island, which naturally reduces exposure to high sea waves.



Operational Readiness

JIIPE maintains dedicated operational procedures for extreme weather events. Operational decisions are coordinated by the Operations Director and President Director.

Key measures in place include:
- Real-time weather monitoring via BMKG
- Routine estate infrastructure inspections
- Post-extreme weather event inspections.

Emergency Response System

To safeguard estate operations and tenant continuity, JIIPE operates an Emergency Response Plan (ERP) built for rapid, coordinated, and effective response. Identified scenarios that may affect estate operations include:

- **Major Flooding**
  Risk of inundation from extreme rainfall or surface runoff.
- **Storms and Extreme Weather**
  High winds and severe conditions that may compromise operational safety.
- **Estate Utility Disruption**
  Disruptions to power, water, or other operational support systems.

  All these scenarios are covered in the Emergency Response Plan (ERP) which serves as the operational guide for managing emergency situations.

Climate-Ready Industrial Infrastructure

JIIPE provides utility infrastructure that supports tenant environmental management. All tenant liquid waste is centrally managed at the estate WWTP.

Environmental Infrastructure	Function
SWRO	Raw water supply
WWTP	Wastewater treatment
Power plant	Power supply
Estate drainage	Flood control
Green area	Rainwater absorption

Climate Adaptation Outlook

To build a climate-resilient and sustainable industrial estate for investors and tenants, JIIPE will continue strengthening its resilience through:
- Expanding water pond capacity
- Reinforcing the estate drainage system
- Upgrading weather monitoring and early warning systems.



Jakarta Tank Terminal (JTT)

Climate-Resilient Industrial Ecosystem

As an energy storage and distribution facility within a port area, Java Tank Terminal (JTT) integrates the principle of climate resilience into facility design, operational systems, and emergency response mechanisms. This ensures the terminal remains safe and reliable under extreme weather disruptions.

Climate Risk Exposure

JTT has identified key climate risks that may affect terminal operations.

Climate Risk	Potential Operational Impact	Mitigation
Extreme rainfall	Terminal area flooding	Bund wall & drainage system
High winds	Jetty activity disruption	Operational threshold
High waves	Vessel operation risk	Shutdown protocol
Coastal flooding	Storage facility risk	Facility elevation

Climate-Resilient Engineering Design

Terminal facilities are designed to protect against waterlogging and extreme weather events.

Infrastructure Component	Resilience Approach
Facility elevation	Tank and building foundations sit above the maximum historical flood level
Bund wall	Serves as both spill containment and flood protection
Environmental system	Oil-water separator to prevent contamination
Design standards	Aligned with API, NFPA, and SNI standards



Digital Weather Monitoring

Operational decisions are supported by real-time weather monitoring.

Operational data sources
- BMKG
- Automatic Weather Station (AWS)
- Tidal data from port authorities

Critical operational decisions rest with the Terminal Manager.

Operational Safety Threshold

Weather Parameter	Operational Policy
Wind >20 knots	Jetty activities suspended
Extreme rainfall	Operations slowed
High risk	Full operational shutdown

All these parameters are documented in the Work Instruction Operation.

Emergency Response & Business Continuity

JTT maintains an integrated emergency response system to ensure operational safety. Emergency drills are conducted regularly to keep personnel prepared.

Risk	Response
Flooding	Backup submersible pumps
Storm / high waves	Emergency unberthing
Utility disruption	Automatic backup generator

Climate Adaptation Outlook

Going forward, JTT will continue strengthening operational resilience to ensure long-term energy distribution reliability through:
- Digitizing the weather monitoring system
- Strengthening the early warning system
- Enhancing jetty infrastructure resilience against sea-level rise.



Realizing ESG Principles in the Development of the East Java Industrial Estate SEZ JIIPE [OJK F.26]

AKR's Environmental, Social, and Governance (ESG) principles are comprehensively established in the development of JIIPE as a model for a future industrial estate that is efficient, modern, and environmentally and socially responsible.

The implementation of ESG principles at JIIPE is reflected in efforts to integrate environmentally friendly approaches into all stages of infrastructure development and estate operations. As an integrated industrial estate that supports green economic growth while creating harmony between industrial activities, the environment, and the surrounding community, the approach at JIIPE reflects AKR's commitment to encouraging industrial transformation toward a more sustainable and inclusive development model.

JIIPE generates a significant multiplier effect on both regional and national economies, particularly through the creation of direct and indirect employment opportunities. The presence of anchor tenants also encourages the development of downstream industrial ecosystems that strengthen the national supply chain. In addition, the concept of an integrated industrial estate that combines manufacturing areas with a deep-sea port within a single location provides significant logistic efficiencies, thereby enhancing the operational competitiveness of tenants. Overall, JIIPE plays an important role in strengthening the position of national industry in the global market.

Strengthening Clean Energy Infrastructure Investment to Support a Low-Carbon Economy and Climate Resilience [SEOJK F.3]

As part of efforts to strengthen infrastructure investment that supports a low-carbon economy and climate resilience, PT Berkah Renewable Energi Nusantara (BREN), AKR's newest subsidiary, has obtained government approval to develop an offshore solar farm in Indonesia. This reflects a strategic step in expanding AKR's clean energy portfolio while addressing the growing demand for sustainable energy among industrial sector customers. In line with this, AKR through PT Berkah Buana Energi (BBE) has signed Gas Sales Agreements (GSA) with several companies located in the JIIPE Special Economic Zone.



Social

Community Economic and Social Development at JIIPE

In line with a commitment to support economic growth and social development, JIIPE contributes to job creation and community empowerment through various sustainable programmes that aim to enhance the independence and competitiveness of local communities.

100%
The target for workforce absorption in the JIIPE Special Economic Zone was achieved in 2025.

Environment

Advanced Technology Wastewater Treatment System [GRI 306-2]

Advanced technology in the wastewater treatment system at JIIPE includes a Waste Water Treatment Plant (WWTP) with a capacity of 2,500 m³/day equipped with a Membrane Bio Reactor to ensure that liquid waste meets the required standards. Wastewater is recycled through Ultra Filtration and Reverse Osmosis processes, producing clean water for tenants while reducing the use of natural water resources.

Zero Water Runoff with a Water Treatment Plant [GRI 306-1]

A Water Treatment Plant equipped with Sea Water Reverse Osmosis with a capacity of 2,400 m³/day and a 42-hectare rainwater retention pond to meet industrial needs manages JIIPE's clean water.

Gas-Fired Power Plant as the Main Energy Source [GRI 305-5]

JIIPE holds a licence to supply 515 MW of electricity for industrial tenants, with gas-fired power plants serving as the primary energy source and the gradual development of solar panels.

Ecological Aspects of the JIIPE Industrial Estate

Located near the Madura Strait, JIIPE has a unique ecosystem that supports biodiversity. To preserve this, the estate implements green infrastructure, such as green roofs and green walls, as well as green open spaces.

Governance

The JIIPE Special Economic Zone received the Best SEZ Award

From the Coordinating Ministry for Economic Affairs of the Republic of Indonesia.

The JIIPE Special Economic Zone contributes to the global supply chain

Through copper downstream processing with the operation of PT Freeport Indonesia.



JIIPE: Engine of Industrial and Economic Growth in Gresik

As the Gresik Special Economic Zone (SEZ), JIIPE serves as an industrial development hub supporting downstream processing and national supply chain integration. The estate has attracted large-scale investment, created tens of thousands of jobs, and driven economic activity across Gresik Regency and East Java Province. This impact is reflected in rising human development quality and declining unemployment in surrounding areas.

Investment and Industrial Development

Rp111.5 Trillion

Total Estate Investment

33 Tenants

(16 PMA | 17 PMDN)

Number of Industrial Tenants

Industrial Clusters at JIIPE

- Metal Industry
- Chemical and Petrochemical Industry
- Energy and Technology Industry
- Electronics Industry
- Supporting Industries and Logistics

Job Creation

43,257 People

Total Workforce

The estate makes a significant contribution to employment across Gresik Regency and surrounding areas.

Social Impact for Communities

79.69

Gresik Human Development Index (HDI)

Reflects improvement in:

- Education
- Health
- Purchasing power



Contribution to Regional Economy

Rp202 Trillion

Gresik Regency GDP

52.58%

Industry Contribution to Gresik GDP

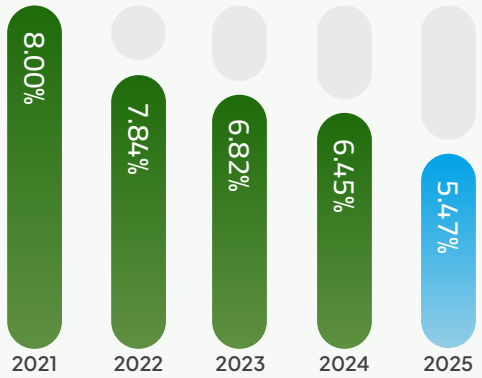
Industry is the largest economic sector underpinning regional economic activity.

Declining Unemployment Rate

5.47%

Open Unemployment Rate

This decline reflects expanding job opportunities as industrial activity in the estate grows.



Open Unemployment Rate



Digitalisation of the Customs System to Support Logistics Efficiency

Through digital technology JIIPE continues to promote greater logistics efficiency, including the piloting of the Customs Auto Gate System within the customs area. This was officially launched on 15 October 2025 as a result of collaboration between Gresik Customs, the Business Entity for the Development and Management (BUPP) of the Gresik Special Economic Zone, PT Berkah Kawasan Manyar Sejahtera (BKMS), and the Administrator of the Gresik Special Economic Zone.

The Auto Gate System aims to accelerate the movement of goods in and out of the area, improve the efficiency of customs services, and support a more conducive investment climate in the industrial estate. The system enables the release of goods to be processed automatically through digital data verification, where the gate opens after the container receives approval from the Customs system. Through this mechanism, the customs clearance process can be carried out more quickly, waiting time (dwelling time) can be reduced, and transparency and accountability in monitoring the flow of goods can be improved.

The system provides greater service certainty for business actors and contributes to reducing national logistics costs, reflecting JIIPE's commitment to building an efficient, transparent, and sustainable industrial ecosystem through the utilisation of digital technology.

Indonesia's Precious Metals Downstream Processing Hub

In 2025, JIIPE recorded an important milestone with the inauguration of the Precious Metal Refinery (PMR), owned by PT Freeport Indonesia (PTFI), by the President of the Republic of Indonesia, Prabowo Subianto. The inauguration marked a strategic step in advancing the national mineral downstreaming programme while strengthening the value chain of the mining industry and supporting Indonesia's economic self-reliance.

The PTFI PMR facility is designed to process anode sludge using large-scale hydrometallurgical technology, and is among the largest in the world. Through this process, the PMR produces precious metals such as gold and silver with purity levels that meet international standards. The facility is expected to increase the added value of mineral resources that were previously exported in raw form, in line with government policy direction to optimise the utilisation of natural resources domestically.

With the commencement of operations of the PTFI PMR, JIIPE has now developed into the only industrial estate in Indonesia that possesses an integrated precious metals downstream ecosystem. The strengthening of this ecosystem is further supported by PT Aneka Tambang Tbk (ANTAM) as part of collaborative efforts to reinforce the national precious metals industry supply chain and create sustainable long-term economic value.

Attracting Investment of More than Rp111 Trillion

Cumulative realized investment at SEZ JIIPE has exceeded Rp111 trillion, underscoring its strategic role as a centre for industrial and logistics growth in East Java.

As a technology and manufacturing-based special economic zone covering approximately 3,000 hectares, SEZ JIIPE is supported by integrated infrastructure, including a deep-sea port, 16 LWS berths, direct access to toll roads, and railway connectivity. This positions it as a strategic logistics hub that strengthens industrial competitiveness, improves supply chain efficiency, and supports smooth national and international distribution.

Large-scale investments in the estate have generated broad economic impacts, including the creation of thousands of jobs, strengthened participation of local businesses in the industrial supply chain, and the creation of significant multiplier effects for the East Java economy while contributing to national economic growth.

In recognition of these achievements, SEZ JIIPE received Second Place in the 2025 Investment Award for the Domestic Investment (PMDN) category at the Jatim Fest event organised by the East Java Provincial Government further reinforcing the commitment to develop a modern, globally competitive, and sustainable industrial estate, in line with East Java's vision as one of the key drivers of Indonesia's economy.





SEZ JIIPE also received the BIG Conference Bisnis Indonesia Group (BIG) 40 Awards 2025 in the category of Excellence in Investment Dominance and Strategic Downstreaming, in recognition of its contribution to encouraging investment inflows and industrial downstream development.

Strategic Collaboration with BPH Migas to Strengthen National Energy Distribution

AKR held an audience with the Downstream Oil and Gas Regulatory Authority (BPH Migas) to strengthen alignment with the regulator and support reliable, targeted national energy distribution governance. During the meeting, AKR presented its retail fuel business performance, operational digitalization systems, and efforts to improve transparency and accountability in subsidized fuel distribution.

AKR also reaffirmed its role in supporting the One-Price Fuel (BBM Satu Harga) program, particularly in remote, frontier, and outermost (3T) regions to broaden energy access. Discussions with BPH Migas covered field-level operational challenges and the policy support needed to ensure smooth energy distribution, ultimately contributing to national energy supply stability and economic growth.





Strong Financial **Fundamentals**

Summary of Financial Performance

Amid various challenges and increasingly complex industry dynamics in 2025, AKR maintained a solid financial performance recording net profit of Rp2.473 trillion, remaining above Rp2 trillion. This reaffirms AKR's resilience, with an average annual growth rate (Compound Annual Growth Rate/ CAGR) of 16.4% over the past five years.

Growth was primarily supported by the consistency of the core business segments, namely trading, distribution, and logistics, as well as increasing contributions from the industrial estate segment. Through adaptive and sustainability-oriented business strategies, AKR continues to strengthen its position as one of the leading players in the logistics and energy distribution sectors in Indonesia.

In 2025, the Company recorded revenue of Rp46,018 billion, an increase of 19% compared with the previous year of Rp38,729 billion that was mainly driven by stable performance in the trading and distribution segment, as well as strong growth in the industrial estate segment, particularly from land sales and higher utility revenue contributions to total revenue.

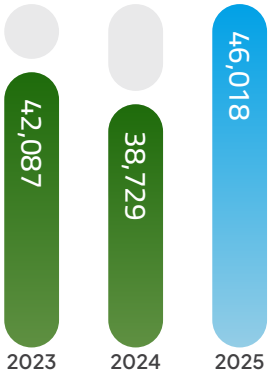
As a provider of logistics and supply chain services for petroleum fuels and basic chemicals, AKR applies a formula-based pricing business model that enables price adjustments to customers while emphasising the principle of net open position. With a solid business model and well-managed risk management practices, the Company is able to maintain stable performance and deliver sustainable growth.

In accordance with the resolution of the Annual General Meeting of Shareholders (AGMS) held on 28 April 2025, approval was given for the distribution of dividends amounting to 88.77% of profit for the year attributable to owners of the parent entity, totalling Rp1,650 billion. Accordingly, dividends for Financial Year 2024 were determined at Rp1,975 billion or Rp100 per share, based on a total of 19,752,819,600 outstanding shares.

Sales and Revenue

[SEOJK F.2]

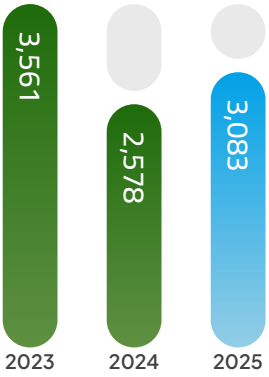
(Rp Billion)



Operating Profit

[SEOJK F.2]

(Rp Billion)



Economic Value Generated and Distributed Directly (in thousand Rupiah) [GRI 201-1]

Economic Value by Year	2025	2024	2023
Economic Value Generated			
Sales & Revenue	46,018,468,072	38,729,493,298	42,086,952,436
Gain on Sale/Disposal of Fixed Assets – Net	2,679,292	3,733,007	14,657,761
Foreign Exchange Gain (Loss) – Net	14,824,560	13,689,654	6,248,958

Economic Value by Year	2025	2024	2023
Other Operating Income	39,712,781	38,790,304	48,961,005
Finance Income	290,778,124	352,599,086	196,567,492
Share of Profit of Associates	52,199,723	46,467,083	34,534,891
Other Comprehensive Income (Loss) for the Year, Net of Tax	43,497,850	52,899,335	(30,143,953)
Total Economic Value Generated	**46,462,160,402**	**39,237,671,767**	**42,357,778,590**
Economic Value Distributed			
Operating Expenses:			
Cost of Sales and Revenue	-41,920,479,417	-35,220,457,367	-37,613,487,899
Operating Expenses	-1,059,297,668	-974,591,857	-974,870,563
Other Operating Expenses	-12,106,041	-12,191,957	-7,927,557
Payments to Providers of Capital:			
Finance Costs	-73,767,925	-84,909,111	-68,489,236
Dividend Payments (parent entity)	-1,977,629,460	-1,973,716,960	-2,467,146,200
Payments to Government			
Final Tax on Finance Income	-45,491,265	-53,714,989	-35,675,352
Final Tax	-25,458,432	-26,556,061	-19,813,545
Net Income Tax	-458,645,797	-412,883,578	-589,188,690
Total Economic Value Distributed	**-45,572,876,005**	**-38,759,021,880**	**-41,776,599,042**
Economic Value Retained	**889,284,397**	**478,649,887**	**581,179,548**

Rp529.59 billion

AKR's contribution to state revenue in the form of Income Tax, Final Tax, and Final Tax related to Finance Income in 2025

Rp1,975 billion

Dividend distribution to shareholders with a payout ratio of 88.77% for total dividends for 2024, with dividend payments made twice during 2025 (the 2024 final dividend and the 2025 interim dividend)

16.4%

Average annual growth rate (Compound Annual Growth Rate/ CAGR) of net profit over the past twenty years

AKR Included in the Fortune Southeast Asia 500 in 2025

AKR achieved a significant milestone by being included in the Fortune Southeast Asia 500 (2025), reflecting the Company's solid financial performance and consistent execution of its long-term business strategy. Over the past five years, AKR has delivered sustained net profit growth, supported by a focused expansion across infrastructure, energy, and industrial estate sectors.

This recognition is supported by the expansion of operational capacity, improvements to supply chain efficiency, and strengthening of the Company's contribution to national economic development. Several key initiatives include:

Expansion of infrastructure and logistics network

AKR continues to expand its fuel and chemical logistics network across various strategic regions, including Sulawesi and Eastern Indonesia. The strengthening supports more reliable and efficient product distribution for customers in the mining and industrial sectors, and national logistics connectivity.

Development of the bp-AKR service station network

Through its strategic partnership with BP, AKR continues to develop the bp-AKR service station network that provides cleaner-quality fuel products supported by high service and safety standards. This initiative reflects the Company's commitment to providing more responsible energy solutions for the community.

Development of the Special Economic Zone (SEZ) Java Integrated Industrial and Ports Estate (JIIPE)

As the main developer of SEZ JIIPE, AKR has successfully attracted both domestic and foreign investment to drive the growth of the manufacturing and logistics industries. The Company has also invested in digital transformation to improve operational efficiency and enhance the competitiveness of the estate, while strengthening AKR's role as part of the national logistics network that supports industrial development and economic connectivity across Indonesia.

Recognition in Fortune Indonesia 100 – Energy Sector

AKR received external recognition for its contribution to the national energy sector through the Fortune Indonesia 100 – Energy Sector award at the FORTUNE Indonesia 100 Gala 2025 organized by Fortune Magazine. This award is presented to companies considered to have played a significant role in supporting Indonesia's economic growth through consistent and impactful business performance.



Service Reach, Service Quality, Safety, and Responsibility to Customers [SEOJK F.27]

A key strength is AKR's ability to provide integrated logistics services and supply chain solutions for energy and chemicals across Indonesia. The Company is supported by an extensive and connected national distribution network, as well as the utilization of advanced technology that enables operations to be managed reliably, safely, and efficiently, maintaining service quality as well as building customer trust and satisfaction across all operational areas.

To support operational sustainability, AKR operates comprehensive logistics infrastructure equipped with reliable information technology-based monitoring systems. The Company owns storage tank facilities and distribution terminals located several strategic ports across various regions in Indonesia, providing high flexibility while expanding the distribution reach of energy products and chemicals.

AKR also manages a complete logistics fleet, including marine vessels and trucks for transporting fuel and basic chemicals, supporting thousands of companies and industrial customers across Indonesia. The Company expanded its fleet of vessels and land transportation vehicles to anticipate increasing demand, particularly in Eastern Indonesia, as part of AKR's commitment to maintaining supply reliability.

In its business activities, AKR distributes non-subsidized fuel to various industrial sectors, including the commercial sector, smelters, power generation, manufacturing, plantations, fisheries, and bunker services, while also serving the retail segment through its available outlet network. For subsidized retail fuel, the Company also acts as a distribution partner for subsidized diesel and high-quality gasoline for motor vehicles and fishermen in Java, Sumatra, Kalimantan, and Sulawesi.

In addition, AKR continues to develop its non-subsidized retail fuel and aviation fuel businesses through strategic partnerships. The Company has established a joint venture with BP Global for retail fuel distribution, as well as forming the Air bp-AKR joint venture for aviation fuel operations. These initiatives align with AKR's strategy to strengthen its business portfolio in responding to the increasingly diverse energy needs in Indonesia. [SEOJK F.26]

As part of its long-term growth strategy, AKR is gradually expanding the distribution network into regions with growing market potential, including areas connected through river port infrastructure supporting operational expansion and broadening access to energy and logistics. This then has an encouraging effect on local economic activity and strengthens the business ecosystem. [SEOJK F.29] [GRI 203-1]

B40 Implementation Monitoring and Evaluation to Ensure Quality and Service Reliability

As part of its commitment to service quality, safety, and customer accountability, AKR received a B40 Monitoring and Evaluation Team from the Palm Oil Fund Management Agency (BPDP) and the Directorate General of Oil and Gas at Tanjung Emas Terminal, Semarang. The visit aimed to verify compliance of the B40 biodiesel program and strengthen oversight of product quality and fuel distribution reliability.

Field verification, technical discussions, and quick tests on key parameters, including density, FAME content, water content, temperature, and color, all confirmed compliance with specification standards. This reflects AKR's consistency in maintaining product quality, ensuring operational safety, and delivering reliable service across its entire distribution network.



Supply Chain [GRI 2-6]

AKR builds strategic partnerships with a wide range of suppliers, both large and small, direct and indirect. These form an integral part of the value chain and range from large corporations, agents, and cooperatives to small business actors that contribute to the provision of raw materials and finished goods.

The Company is committed to creating shared value for all parties within the supply chain ecosystem, including sustainable income opportunities for suppliers and port authorities, as well as expanded opportunities for products and services provided by small enterprises required in office operations and those that grow alongside the industrial ecosystem at JIIPE, supporting local economic growth through job creation and business opportunities.

To ensure the implementation of good governance in the procurement process, a sustainable procurement policy has been in effect since early 2024, aiming to maintain the integrity of procurement activities while preventing unethical practices.

The Company recognizes the potential environmental and social risks that may arise from operational activities, whether conducted directly or by third parties. Therefore, periodic monitoring and continuous socialization regarding Environmental and Social impacts are ongoing. [SEOJK F.28]

To minimize potential negative impacts, requirements ensure suppliers meet technical, financial, administrative, and legal criteria, including ensuring that supply sources do not originate from illegal activities. Suppliers are also required to comply with environmental, occupational health and safety standards, and to understand and support the Company's sustainability policies. Going forward, AKR will conduct periodic supplier evaluations based on the sustainable procurement policy to ensure alignment with the objective of building a sustainable supply chain. [GRI 308-1]

AKR supports suppliers that align with the Company's vision in developing a sustainable supply chain, including through collaboration with palm oil farmers in the B40 biodiesel program, supporting the government's program to promote the use of more environmentally friendly biofuels, containing 40% Fatty Acid Methyl Ester (FAME) derived from palm oil. [SEOJK F.5]

In 2024, AKR successfully obtained Authorized Economic Operator (AEO) certification following an inspection process conducted by the Directorate General of Customs and Excise, Ministry of Finance of the Republic of Indonesia. The AEO certification, developed by the World Customs Organization (WCO), plays an important role in enhancing the efficiency and security of the Company's export and import supply chains.

Several AKR units to have obtained AEO status include AKR Head Office, AKR Medan (Tank Terminal Anggada and Gabion), Lampung, Jakarta, Semarang, Surabaya, Pontianak, and Bitung. The program has also been socialized to employees at the head office to strengthen understanding and implementation of AEO standards in daily operational activities.

Strengthening a Sustainable Supply Chain at Vopak Terminal Jakarta and Merak

As part of its commitment to implementing a sustainable supply chain, Vopak Terminal Jakarta, a joint venture between AKR and Royal Vopak operating through PT Jakarta Tank Terminal (JTT) and the Merak facility, has successfully renewed its ISCC PLUS and ISCC EU certifications. This confirms that the storage facilities meet international standards related to feedstock traceability, supply chain integrity, and responsible environmental impact management.

In addition, Vopak's certification portfolio also includes ISCC CORSIA, a global certification standard specifically designed to support the use of Sustainable Aviation Fuel (SAF). This ensures that aviation fuel stored and managed at Vopak facilities complies with sustainability criteria and emission thresholds established by the International Civil Aviation Organization (ICAO) under the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).



Customer Satisfaction

[SEOJK F.30]

AKR serves a wide range of customers across various strategic industry sectors, including the supply of non-subsidized fuel to commercial entities, smelters, power plants, manufacturing facilities, plantations, fisheries, bunkering activities, and other essential sectors. Downstream, AKR distributes fuel to the public through its network of AKR-branded and bp-AKR fuel stations. In addition, through strategic collaboration with the government, the Company plays a role in distributing subsidized diesel fuel to support transportation and fisheries needs, including in remote regions.

AKR prioritizes a customer-centric approach across its operations, ensuring it is consistently embedded in all operational activities. The Company maintains two-way communication with customers to understand their needs, expectations, and feedback regarding the services provided. Feedback forms the basis for continuous improvement, enabling AKR to further enhance service quality. To deliver effective solutions and achieve service excellence, the Company also utilizes supporting technologies and provides reliable after-sales support.

No product recalls related to fuel or basic chemical products that had a significant impact on customer satisfaction were recorded in 2025. [SEOJK F.29] [GRI 416-2]

Optimizing Service to Enhance Customer Satisfaction

JTT maintains intensive communication and conducts regular meetings with customers to identify What is Important To You (WITY). This approach aims to ensure a comprehensive understanding of customer needs, while enabling accurate anticipation of demand to conduct operations in accordance with agreed procedures and timelines.

As part of this commitment, JTT organizes Operational Review Meetings (ORM) with a frequency adjusted to the scale and operational complexity of each customer, ranging from 2 to 12 times per year. In 2025, JTT recorded a customer satisfaction index of 96 out of 100, with 3 out of 3 customer complaints successfully resolved.

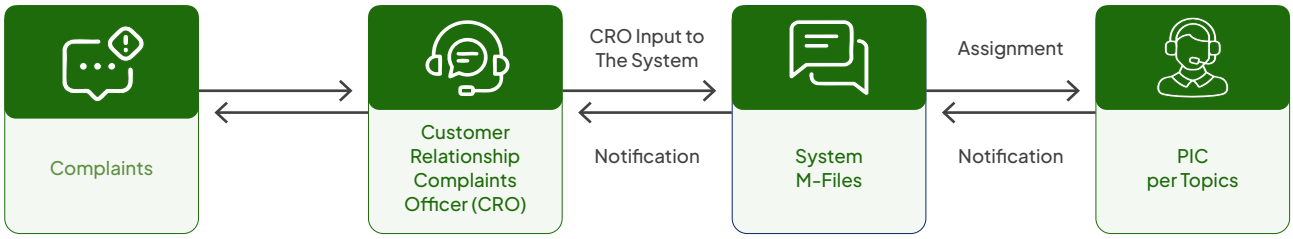
96

Customer Satisfaction Index

Customer Complaint Handling [GRI 416-1]

Customer input is a valuable source of learning, improving the quality of services and products. Therefore, AKR provides accessible, structured, and effective channels for submitting complaints, feedback, and suggestions via an integrated digital system, M-Files, which functions as a platform for recording, monitoring, and resolving customer complaints. The system is designed to be user-friendly, simple, and informative, thereby supporting responsive and transparent complaint handling processes.

The workflow of AKR's customer complaint handling system is as follows:



Each complaint submitted by customers, whether through email, telephone, or direct communication, is recorded by the Customer Relationship Officer (CRO) in the M-Files system according to the branch receiving the complaint. The complaint is then followed up by the relevant Person in Charge (PIC) to ensure appropriate handling and to update the resolution status. Once the handling process has been completed, the CRO receives a notification to ensure that the customer complaint has been resolved thoroughly and adequately.

Customer Complaint Management

Throughout 2025, APR recorded 1,052 customer complaints, all of which were followed up and resolved (closed). Complaints were managed through a structured and responsive mechanism. This aligns with a high customer satisfaction index of 4.6 out of 5, reflecting the Company's ongoing commitment to service quality and continuous improvement.

Operational Excellence and Technology Utilization

[SEOJK F.30]

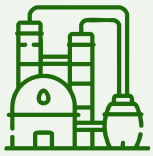
Superior Operational Performance

Operational excellence is a fundamental foundation for maintaining competitiveness and business sustainability, implemented through the adoption of targeted strategies aimed at improving efficiency, ensuring occupational safety, and supporting sustainable performance across all operational lines.

Various AKR initiatives have contributed to optimizing operational activities across business sectors, reducing costs, and improving overall efficiency. By integrating process automation and digitalization, adopting more streamlined management systems, and prioritizing safety and customer satisfaction, AKR strengthens its position as a Company that implements operational excellence practices.

Throughout 2025, operational excellence in the logistics supply chain remained a key focus to ensure reliability and operational effectiveness, including: [SEOJK F.26]

Fuel Tank and Pump Maintenance



Tank inspections are conducted in accordance with API 653 standards to ensure asset integrity and operational reliability. Pump performance is monitored regularly to maintain flow stability and loading-unloading efficiency.

Throughout 2025, strong pump reliability contributed to:
- Smooth distribution,
- Reduced operational disruptions, and
- Improved logistics efficiency.

Business impact:
- Reduced operational downtime
- Maintained quality of distribution services to customers

Control Tower and Safety of Land Transportation



The Company operates a Control Tower to monitor fleet activities in real time, including driving behavior, routes, and travel time, to improve efficiency and safety.

Safety programs include Driver of the Month, medical check-ups, road hazard mapping, and defensive driving training.

Throughout 2025, these initiatives contributed to:
- Reduced transportation incidents,
- Improved fleet utilization efficiency, and
- Enhanced driver productivity.

Business impact:
- Reduced potential losses from accidents
- Improved delivery reliability

AI for Risk Monitoring & Mitigation



The Company leverages Artificial Intelligence (AI) to enhance operational monitoring, including detection of driver fatigue and potential leakage during distribution. The system is integrated with GPS and vehicle sensors for real-time monitoring.

Throughout 2025, AI implementation contributed to:
- Earlier risk detection,
- Reduced potential product losses, and
- Faster incident response.

Business impact:
- Reducing potential financial losses from leakage/fraud
- Enhancing distribution security

Transport Efficiency and Reliability Vessel



AKR-AST menerapkan standar operasional terukur dalam pengelolaan armada laut, mencakup manajemen penggunaan bahan bakar, pengaturan rute pelayaran, serta pengelolaan muatan untuk memastikan efisiensi operasional dan keandalan distribusi. Pemanfaatan teknologi pendukung memungkinkan pemantauan operasional kapal dan pengelolaan risiko secara real-time.

As part of emission control and energy efficiency efforts, AST strictly enforces vessel fuel consumption controls, including a multi-tiered approval process up to the top management level. By 2025, two AST vessels, namely AKRA 103 and AKRA 105, have met compliance requirements for emissions reporting through the Ship Fuel Consumption Data Collection System (DCS) managed by the Ministry of Transportation of the Republic of Indonesia for international voyages.

From an environmental compliance perspective, AST ensures that the entire fleet meets applicable ship certification requirements, including the National Pollution Prevention Certificate (SNPP), International Air Pollution Prevention (IAPP), International Oil Pollution Prevention (IOPP), International Sewage Pollution Prevention (ISPP), as well as ship energy efficiency requirements through the Energy Efficiency Design Index (EEDI) for ships built after 2010 and the Energy Efficiency Existing Index (EEXI) for ships built prior to that. Additionally, Ballast Water Management (BWM) is implemented to prevent negative impacts on marine ecosystems.

Throughout 2025, these initiatives will contribute to:
- Improved fuel efficiency,
- Control of fleet operational emissions,
- Reduction of shipping disruptions, and
- Increased maritime fleet productivity.

Impact on business:
- Optimization of operational costs
- Improved supply chain reliability

Environmentally Responsible Operations & Compliance



AKR-AST deploys operational waste management technologies including oil-water separator, incinerator, and sewage tank, ensuring compliance with national regulations and international standards, including Ballast Water Management (BWM).

Throughout 2025, this contributed to:
- More effective and controlled operational waste management,
- Higher environmental compliance standards across the entire fleet, and
- Stronger operational reliability through pollution and disruption risk prevention.

Business impact:
- Minimizing operational disruption from environmental incidents,
- Sustaining operational continuity and customer trust, and
- Reducing exposure to compliance risk and potential sanctions.

Fuel Consumption Optimization & Operational Efficiency



AKR-ATI runs a Fuel Consumption Monitoring to optimize non-renewable fuel consumption. The program monitors and controls fuel consumption ratios per truck unit by customer cluster and operational location enabling more efficient and measurable energy use.

Throughout 2025, this program contributed to:
- More consistent and optimal fuel consumption control,
- Improved fleet operational efficiency through data-driven monitoring, and
- Stronger monitoring system to support more precise operational decision-making.

Business impact:
- Reducing fuel consumption intensity and operating costs,
- IImproving fleet efficiency and productivity, and
- Supporting reduced environmental impact through more controlled energy use.

AKR Achieves Recognition at the SPEx2® Award 2025

AKR once again reaffirmed its strategic capability and disciplined business execution through an outstanding achievement at the SPEx2® Award 2025 (Strategy-into-Performance Execution Excellence). The award is organized by GML Performance Consulting in collaboration with Kontan, recognising companies that successfully translate strategy into effective and sustainable performance.

The SPEx2® Award 2025, where AKR received three major awards, carried the theme “Business Model Innovation in Uncertain Times,” and highlighted the importance of strategic resilience and execution excellence amid dynamic and uncertain business environments.

The three awards were the Triple Excellence Platinum Award, recognizing the Company’s success in consistently executing its strategy for three consecutive years (2023–2025), Best Execution in All Industries, reaffirming AKR’s position as the company with the best strategy execution performance across all industry sectors, and Best Execution in Distribution Industry, recognizing the Company’s excellence in executing strategy within the distribution and logistics sector.

Continuous Improvement & Business Continuity Plan

Amid increasingly complex and competitive industry dynamics, Continuous Improvement is a core strategy across the Company and its subsidiaries, designed to ensure sustained performance enhancement while maintaining long-term business resilience.

The commitment to Continuous Improvement is realized through the refinement of business processes, operational systems, and corporate culture, with the objective of improving efficiency, effectiveness, and overall quality. AKR regularly evaluates and enhances its management systems and work processes by referring to industry best practices, where the adoption of the latest technologies and innovations, supported by training programs for employees, forms an integral part of efforts to strengthen organizational capabilities.

As the main framework, the Plan–Do–Check–Act (PDCA) approach is applied across all Continuous Improvement initiatives. Through this approach, AKR and its subsidiaries can improve product and service quality, reduce costs, and strengthen operational efficiency.

Plan

Planning stage (Plan), where AKR identifies areas for improvement and defines action plans along with key performance indicators.

Do

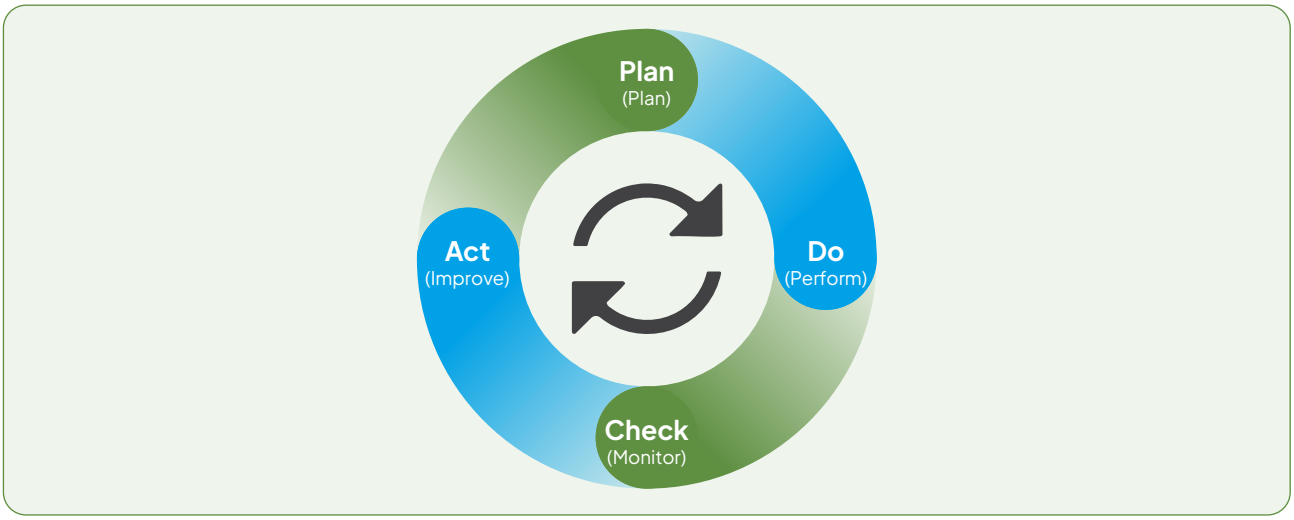
Implementation stage, where planned actions are executed.

Check

Evaluation stage, focused on assessing performance against defined indicators.

Act

Follow-up stage, focusing on continuous improvement actions and defining next-step iterations.



To maintain operational resilience, a Business Continuity Plan (BCP) mitigates potential operational disruptions. The BCP is tested and updated periodically to ensure its readiness and effectiveness under various scenarios, including those caused by extreme weather events and supply chain disruptions.

The BCP covers a range of disruption scenarios — including logistics distribution failures, storage facility disruptions, and land and sea transport breakdowns. Implementation includes emergency response procedures, operational priority protocols, and cross-functional coordination mechanisms to ensure service continuity.

To ensure effectiveness, the BCP is regularly tested through simulations and internal reviews and updated to reflect evolving operational risks and external conditions, including shifting weather patterns and increasing extreme event frequency.

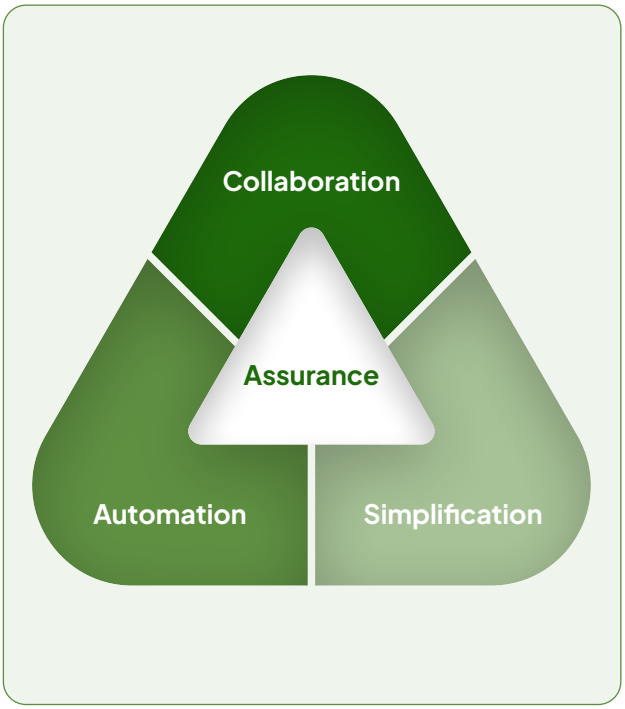
This approach enables AKR to:

- Maintain operational continuity under disruption,
- Minimize potential financial impact from operational disruptions, and
- Sustain service reliability for customers.

Adoption of Information Technology and Latest Technologies

In responding to changes and challenges in the digital era, continuous transformation and adaptation are necessary to remain competitive. Technology is a key enabler in strengthening operational excellence while supporting AKR's commitment to sustainability.

Through strategic investments in the development of information technology systems and the digitalization of business processes, AKR has successfully driven significant improvements in operational efficiency. The development of IT systems within AKR is designed to generate measurable added value for operations and decision-making, based on four key values that form the foundation for technology implementation within the Company:



Collaboration

Developing productivity across business processes.

Automation

Streamlining workflows and shortening completion timelines.

Simplification

Simplifying processes to eliminate non-value-added and unnecessary or redundant tasks.

Assurance

Ensuring availability, traceability, and security, while maintaining alignment with overall business objectives.

Information System Transformation and AKR IT Roadmap

AKR has gradually developed an integrated information system to improve operational efficiency and reliability. This strategic program is focused on four main pillars, namely Collaboration, Automation, Simplification, and Assurance & Governance, implemented as part of the Company's commitment to building a strong and sustainable digital foundation.

The Company allocates adequate budgets for IT development, alongside enhancing human resource capabilities through training and certification programs, ensuring that each investment delivers positive and sustainable impacts on the Company's operational performance and business growth. In 2024, AKR's information technology policy included several strategic initiatives designed to strengthen IT system support for business and operational needs.

System Integration

- IT integrates various applications and systems to create connected and efficient end-to-end business processes.
- Systems such as CRM, ERP, Displan, and SCADA are interconnected to accelerate processes, reduce human error, and lower the risk of fraud.
- This initiative forms part of continuous improvement efforts to enhance process efficiency and accuracy.

Network Infrastructure Strengthening

- IT combines multiple network providers, including satellite technology, to ensure reliable connectivity across all operational locations.
- This network enhancement supports the smooth operation of systems in remote areas and transportation facilities in a cost-efficient manner.

Information System Security

- Digital security is strenthrened through system monitoring, the implementation of multi-factor authentication, and data encryption.
- In addition to technical protection measures, regular security awareness programs are conducted to enhance employee awareness of cyber risks.

Since 2024 AKR has been developing an IT roadmap that serves as a strategic framework for optimizing the use of technology and digitalization across operationals, designed to enhance efficiency, strengthen information security, and promote comprehensive system integration, that enables technology to serve as a key driver of competitiveness and long-term growth.

Short-Term Objectives

In the short term, AKR prioritizes the development of a reliable digital foundation through the standardization of IT systems and the enhancement of supporting applications and infrastructure. Implementation of digital twin technology, upgrades to data centers, servers, and networks, as well as the strengthening of cybersecurity through passwordless authentication, multi-factor authentication (MFA), and more reliable data backup solutions are the main focus. In addition, the Company has begun integrating generative AI and CoPilot to support helpdesk services, aimed at improving the efficiency and responsiveness of IT operations.

Medium-Term Objectives

Here, AKR's IT strategy is developing a more integrated and adaptive digital workplace environment where initiatives focus on increasing process automation, optimizing operational efficiency, and leveraging AI technology in daily business activities. This includes the implementation of AI agents for various business functions, including sales and inventory management, the upgrade of core business applications, and the adoption of a mobile-first approach so that all business devices and applications can be accessed more flexibly and effectively.

Long-Term Objectives

For longer term plans, AKR is aiming for a comprehensive digital transformation through initiatives such as ONE Ops (One Operation), AI Ops based on artificial intelligence, and the development of AI agents. The Company also plans to integrate computer vision technology and the Industrial Internet of Things (IIoT) to minimize the potential for human error and optimize end-to-end business processes. Through the consolidation of various digital tools and platforms and the optimal utilization of AI technology, AKR aims to establish a fully integrated, digital, and efficient operational ecosystem.

Managing
The Environmental Footprint

[SEOJK F.30]

With a business portfolio covering the trading and distribution of fuel and basic chemicals, logistics services, manufacturing, and integrated industrial estate development, AKR monitors and mitigates environmental risks across its value chain.

AKR manages environmental aspects responsibly, prioritizing the prevention and control of potential air, water, and noise pollution, as well as other environmental risks. In line with increasing climate change challenges, the Company also strengthens its adaptation and mitigation efforts through the implementation of environmentally responsible operational practices. Initiatives are implemented in an integrated manner, and include biodiversity conservation, improved energy efficiency, the utilization of renewable energy, carbon emission reduction, water conservation, and responsible waste management.

Energy Management

Amid increasing global attention to climate change, AKR manages energy efficiently, protecting the environment while strengthening operational resilience. Throughout, AKR recorded total energy consumption of 710,368 Gigajoules (GJ) in 2025.

Energy consumption intensity was recorded at 0.17 GJ per Rp1 million of gross profit, decreasing by 0.21 GJ per Rp1 million of gross profit compared to the previous, driven by optimized fuel consumption and an increase in the Company's gross profit in 2025. The utilization of renewable energy, however, showed a positive trend, contributing 26% of the Company's total internal energy consumption. AKR will continue to increase the share of renewable energy in supporting the operations of the Company and its subsidiaries.

In calculating energy consumption, AKR applies a methodology based on fuel purchase data and electricity usage records obtained from utility bills and metering systems across all Company entities. Energy conversion factors refer to the IPCC Guidelines for National Greenhouse Gas Inventories (2006), as well as guidance from the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

As part of its commitment to energy efficiency, AKR conducts various energy-saving programs and initiatives, including:

AKR Receives Banjarmasin Environmental Awards 2025

AKR received recognition for its commitment and performance in environmental management with an award from the Banjarmasin government at the Banjarmasin Environmental Awards (BEA) 2025. This annual event represents the highest form of appreciation for individuals, communities, and institutions considered to have actively contributed to environmental preservation and the management of urban environmental issues.

The award was presented during an official ceremony attended by the Deputy Mayor of Banjarmasin, Hj. Ananda, who emphasized the importance of consistency, innovation, and cross-sector participation in maintaining environmental sustainability, particularly amid the challenges of climate change and urban waste management. The Banjarmasin government also highlighted that the success of environmental programs requires the involvement of all stakeholders, ranging from households to the industrial sector, as well as the active participation of younger generations to ensure the sustainability of these efforts.

Use of LED Lighting

To date, LED lighting has been implemented across AKR offices, the SEZ JIIPE Gresik marketing office, bp-AKR service stations, office buildings, and terminals.

Installation of Solar Sensors

Solar sensors have been installed for lighting systems at the JTT site.

Use of Inverters for Production Motors

The use of inverters has been implemented for large-capacity production motors at ARUKI, among others.

Utilization of Solar Panels

Solar panels are utilized at various locations to increase the share of renewable energy used in the operations of AKR, SEZ JIIPE-BKMS, and others.

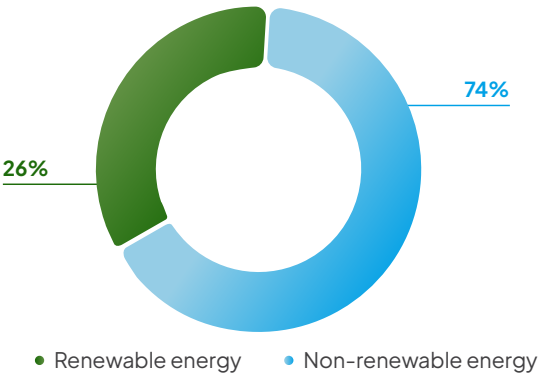
Total Energy Consumption and Energy Intensity

[SEOJK F.6][SEOJK F.7][GRI 302-1][GRI 302-2][GRI 302-3]

Energy Consumption		2025	2024	2023
Non-Renewable Energy Consumption (GJ)				
Non-Renewable Energy Sources	Fuel	414,489	474,617	336,015
	Gas	38,366	31,337	26,454
	Electricity	70,430	66,897	48,276
Total Non-Renewable Energy		**523,285**	**572,852**	**410,746**
Renewable Energy Consumption (GJ)				
Renewable Energy Sources	Biofuel	185,367	154,637	154,431
	Solar Panels	1,717	1,919	1,881
Total Renewable Energy		**187,083**	**156,557**	**156,312**
Total Energy Consumption within the Organization		**710,368**	**729,409**	**567,058**
Gross Profit (Rp million)		4,097,988.7	3,509,035.93	4,473,464.50
Energy Intensity (GJ/Rp million)		**0.17**	**0.21**	**0.13**

Note: Renewable energy consumption figures have been revised to reflect additional solar panel installations in 2024.

Proportion of AKR's Internal Energy Consumption in 2025 by Type of Energy Source



Energy Consumption Outside the Organization

Type of Energy (GJ)	2025	2024	2023
Electricity	293,274	420,097	249,795

Note: Electricity sold to JIIPE tenants

In line with these efforts, ARUKI has also improved energy efficiency through the utilization of steam generated from the off-gas of the Formalin Plant to support Powder Plant operations since December 2023. This has enabled a significant reduction in diesel fuel consumption while supporting more efficient and environmentally responsible operations.

JTT: Promoting the Use of Clean Energy [GRI 302-4] [GRI 305-5]

In 2025, JTT increased its utilization of Renewable Energy Certificates (RECs) from PT PLN (Persero), with total electricity consumption reaching 2,275 MWh, up significantly from 757 MWh in 2024. This initiative ensures that electricity consumption is sourced from renewable energy, supporting the transition toward cleaner and more sustainable energy.

JTT's participation in the REC program also reflects its commitment to reducing carbon emissions and strengthening responsible energy practices. In 2025, REC utilization contributed to emissions reductions of 1,750 MT CO_2e per year. This performance was maintained alongside increased operational activity, demonstrating JTT's ability to manage environmental impact in line with business growth.

ARUKI: Optimizing Energy Consumption through VAM Chillers

ARUKI has implemented VAM (Vapor Absorption Machine) chillers that utilize thermal energy (steam) from formalin plant operations as a cooling source, replacing conventional electric chillers. This approach improves energy efficiency by leveraging waste heat, reducing electricity consumption and lowering operational energy intensity. The implementation is being carried out in phases, with full replacement of electric chillers targeted by the end of 2025. This initiative reflects the Company's commitment to enhancing operational efficiency and advancing sustainability.

Emission Control

Greenhouse Gas (GHG) emission management is essential in climate change mitigation efforts, and AKR continues to promote energy efficiency while advancing the process of establishing an emissions baseline that will serve as the foundation for the Company's net-zero strategy in the coming years.

GHG emissions calculated by AKR originate from fuel consumption and electricity usage, where fuel generates direct emissions (Scope 1), and electricity contributes to indirect emissions (Scope 2 and Scope 3). In addition, the Company manages other sources of air emissions arising from fuel usage in operational vehicles, generators, and business transportation activities, including distribution using truck and vessel fleets.

Emission calculations are based on internationally recognized methodologies and emission factors, including the IPCC Guidelines for National Greenhouse Gas Inventories (2006), Biograce, JEC Database, and Ecoinvent, to ensure the reliability and consistency of reported data.

In line with national policy direction, AKR is committed to supporting the Government of Indonesia's efforts to achieve the target of

Net-Zero Emission

By 2060



GHG Emission [SEOJK F.11] [GRI 305-1] [GRI 305-2] [GRI 305-3] [GRI 305-4]

Subsidiaries	2025 (Ton CO_2e)	2024 (Ton CO_2e)	2023 (Ton CO_2e)	Difference
SCOPE 1				
AKR	90.22	238.43	615.95	-62%
ATI	8,313.32	8,313.71	7,751.06	0%
AST	22,979.83	27,169.58	16,031.85	-15%
JTT	24.42	22.08	7.29	11%
BKMS	2,326.86	1,954.85	1,633.42	19%
BMS	46.38	217.84	257.76	-79%
APR	5.74	4.54	1.42	26%
DPR	5.10	5.34	2.28	-4%
ARUKI	94.52	206.64	586.36	-54%
TOTAL SCOPE 1	**33,886.40**	**38,133.01**	**26,887.40**	**-11%**
SCOPE 2				
AKR	7,330.11	6,892.16	6,231.87	6%
JTT	-	797.21	651.27	-100%
BMS	391.18	163.57	0	139%
APR	5,469.19	4,120.13	865.88	33%
DPR	39.58	46.06	44.91	-14%
ARUKI	3,007.08	3,443.42	2,990.14	-13%
TOTAL SCOPE 2	**16,237.13**	**15,462.55**	**10,784.07**	**5%**
SCOPE 3				
BKMS	64,281.37	91,637.34	54,574.62	-30%
TOTAL SCOPE 3	**64,281.37**	**91,637.34**	**54,574.62**	**-30%**
TOTAL EMISSION	**114,404.90**	**145,232.91**	**92,246.09**	**-21%**

Note: Emission factors use the KESDM 2021 standard, IPCC AR 5, and the GHG Grid Emission Factor for the Electricity System in 2019.



Emission Intensity [SEOJK F.11] [GRI 305-1] [GRI 305-2] [GRI 305-3] [GRI 305-4]

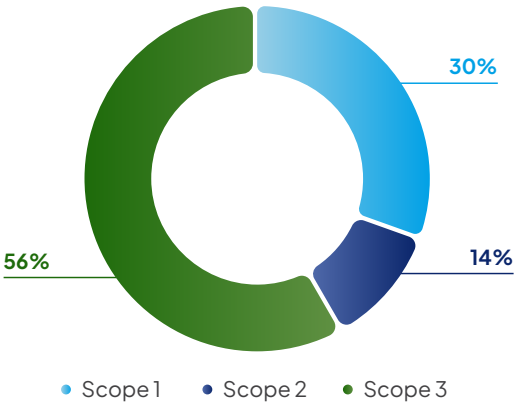
Type of Emissions	2025	2024	2023
Scope 1 Emissions (Ton CO_2e)	33,886	38,133	26,887
Scope 2 Emissions (Ton CO_2e)	16,237	15,463	10,784
Total Emissions Within the Organization (Ton CO_2e)	**50,123**	**53,596**	**37,671**
Gross Profit (Rp. Juta)	4,097,989	3,509,036	4,473,464
Emission Intensity (Ton CO_2e / Rp1 Million Gross Profit)	**0,012**	**0,015**	**0,008**

Note: Emission factors use the KESDM 2021 standard, IPCC AR 5, and the GHG Grid Emission Factor (FW) for the Electricity System in 2019.

Type of Emissions	2025	2024	2023
Scope 3 Emissions (Ton CO_2e)	64,281	91,637	54,575

Note: Scope 3 emissions originate from electricity usage by tenants at SEZ JIIPE-BKMS.

Carbon Emissions Proportion in 2025



50,123 $tonCO_2e$

Total Emissions within the Organization
(Scope 1 and Scope 2 GHG Emissions)

0.012

$tonCO_2e$/Rp1 Million Gross Profit

GHG Emissions Intensity (Scope 1 & 2)

In 2025, AKR recorded an emission intensity of 0.012 tons CO_2e per Rp1 million of gross profit. The decrease was influenced by optimized fuel consumption and the increase of gross profit during the reporting period. [SEOJK F.11]

The decrease in energy consumption and emissions on the reporting year was primarily driven by lower natural gas use at BKMS power plants. This reflects shifting energy consumption patterns, as several JIIPE tenants transitioned to electricity supplied by PLN to support their operations.

Energy Transition and Emission Reduction Strategy

As part of long-term emission control efforts, JIIPE-BKMS is committed to gradually developing Solar Power Plants (PLTS) through 2032. In 2022, the Company completed the initial phase of construction with a capacity of 0.4 MWp. The first phase of development is planned to have a capacity of 56 MWp, for which a feasibility study (FS) is currently being prepared, and will be implemented in phases until a total capacity of 148 MWp is reached by 2032. This initiative aims to support the transition to clean energy while reducing reliance on fossil fuel sources in the industrial area.

In addition to large-scale solar power development, JIIPE-BKMS also plans to install rooftop solar power systems and floating solar farms to optimize the utilization of solar energy. These initiatives not only contribute to reducing carbon emissions but also improve energy efficiency within the industrial estate. Through the adoption of renewable energy technologies, JIIPE-BKMS supports national green energy policies while advancing the development of a more environmentally responsible industrial estate.

Emissions Reduction through Fuel Consumption Optimization

AKR-ATI implemented a Fuel Consumption Monitoring program to reduce greenhouse gas emissions from non-renewable fuel use. The program focuses on monitoring and controlling fuel consumption ratios across truck units, based on customer clusters and operational locations, enabling more efficient energy use and lower operational emissions.

Throughout 2025, the program delivered more consistent fuel consumption control, improved fleet efficiency through data-driven monitoring, and strengthened monitoring systems to support more energy-efficient and emission-focused decision-making.



AKR's Approach to Achieving Optimal Emission Intensity [SEOJK F.12]

Scope 1
Direct emissions

- The Company's delivery fleet is a primary focus in emission control. GPS and Artificial Intelligence (AI) technologies are applied in route planning and scheduling to ensure fuel efficiency.
- The Company is also committed to using biodiesel across all land transportation fleets, in accordance with the government policy implemented since 1 September 2018.
- Use of Biodiesel B40
- Strict, tiered monitoring of fuel usage

Scope 2
Indirect emissions

- Use of more energy-efficient LED lighting across several business units.
- Provision of energy from solar panels at SEZ JIIPE Gresik.
- JTT participates in the Renewable Energy Certificate (REC) program from PLN.
- Electricity-saving campaigns within the Company form part of internal policies implemented across all employees and operational areas.

Scope 3
Indirect emissions

Use of Dual Fuel technology at the JIIPE Power Plant, combining the use of natural gas and MFO.

AKR has identified that approximately 56.2% of the Company's total emissions originate from Scope 3 emissions, which are associated with the electricity generated and sold to tenants at JIIPE. Recognizing the significant contribution of these indirect emissions, AKR actively directs its mitigation strategy through continuous investment in new and renewable energy infrastructure within the industrial estate.

Various initiatives under development include the installation of rooftop solar panels, the development of floating solar panels, and the Liquefied Natural Gas (LNG) project at JIIPE. All forming part of support for the achievement of the Indonesian government's Nationally Determined Contribution (NDC) and Net Zero Emission targets, while also accelerating the transition toward a cleaner and lower-carbon energy system. [SEOJK F.12]

On the operational side, JTT has a nitrogen consumption reduction program at the Mogas Pit 2 Tank to improve efficiency while reducing environmental impact. The program focuses on optimizing nitrogen usage, which was previously required in large quantities to maintain tank stability and safety. Through the implementation of more precise control and monitoring systems, JTT has successfully reduced nitrogen consumption without compromising operational safety standards.

Carbon Monoxide (CO) and Nitrogen Oxides (NOx) Emissions [GRI 305-7]

Logistics, transportation, and distribution activities generate Carbon Monoxide (CO) and Nitrogen Oxides (NOx) emissions, primarily from vehicles powered by internal combustion engines.

To mitigate the impact of air pollution, AKR has a series of control measures, including periodic vehicle maintenance programs to maintain combustion efficiency, mandatory routine emission testing for all land transportation fleets, and compliance with applicable emission standards. These inspections enable the Company to detect and address potential emission issues early, while supporting continuous efforts to reduce air pollution.

Water Withdrawal and Conservation

Water and effluent management form an integral part of the Company's sustainability framework. AKR applies measured water use controls and ensures wastewater is treated in accordance with applicable standards across all operations, minimizing environmental impact and safeguarding resource sustainability.

Water usage is carefully recorded through various data sources, including PDAM meters, groundwater flow meters, and records of water volumes transported by trucks, before the data is separated between operational and office needs. In 2025, AKR recorded total water withdrawal of 1,252 megaliters, increasing in line with the growth of tenants in the SEZ JIIPE Special Economic Zone and the expansion of bp-AKR outlets. As of the end of the reporting period, no water sources experienced significant disruption due to the Company's water withdrawal or discharge activities.

As part of conservation efforts, AKR continues to develop innovations and technology in water management technology, including rainwater harvesting, water reuse, and the implementation of more efficient wastewater treatment technologies. This commitment is also reflected in the application of the zero water runoff concept within SEZ JIIPE.

Total Water Withdrawal [SEOJK F.8] [GRI 303-3]

Source of Water Withdrawal (m^3)	2025	2024	2023
Groundwater	11,258	621	4,002
Surface water	2,942	-	22,978
Produced water	3,659	2,178	-
Water sourced from third parties	1,233,947	653,858	466,711
Total water withdrawal (m^3)	**1,251,806**	**656,657**	**493,690**

Note: 1 Megaliter = 1.000 m^3



AKR: Water Reuse and Rainwater Utilization for Operations

AKR applies sustainable water use through recycled water utilization across several operational sites, including Pontianak and Bandung, by treating domestic wastewater for reuse. In Bitung, operations also utilize harvested rainwater stored in tanks to support specific needs, including hydrant systems.

Water from facility activities such as prayer rooms, pantries, and toilets is further treated and reused for non-potable purposes, including area irrigation and truck washing. This approach reflects the Company's commitment to improving water efficiency and optimizing resource use in a sustainable manner.

Rainwater Utilization for Operations at JTT

JTT operates a Rainwater Harvesting Facility in the workshop area to process rainwater into clean water that can be reused. This system enables the collection, filtration, and storage of rainwater, thereby reducing dependence on conventional water sources and supporting sustainable water-use efficiency.

JIIPE-BKMS: Optimization of Rainwater Management

JIIPE-BKMS has developed a 42-hectare rainwater retention pond to effectively manage rainwater runoff. This facility functions to prevent flooding, maintain operational stability within the industrial estate, and provide water reserves that can be reused for various industrial needs.

BKMS: Optimizing Water Management through Wastewater Treatment and SWRO Systems

BKMS continues to strengthen water resource management through the operation of wastewater treatment plants and seawater reverse osmosis (SWRO) systems. These facilities ensure water quality meets applicable standards while supporting overall water efficiency across operations.

The integrated system also enables the reuse of treated water, supporting the implementation of circular economy principles. In 2025, recycled water usage reached 8,109.0 m^3, primarily supporting non-production operational needs. This initiative reduces dependence on raw water sources while helping preserve regional water sustainability.

Wastewater Management [SEOJK F.13]

AKR ensures that all wastewater management activities comply with applicable government regulations and industry standards. All operational facilities are equipped with wastewater plant (WWTP) treatment systems (IPAL) to minimize potential impacts on aquatic environments. The Company also conducts routine inspections of pipelines and drainage systems to detect and promptly address any potential leaks.

Wastewater quality is monitored regularly to ensure effluent discharge remains within established thresholds and does not adversely impact surrounding water bodies. The program covers chemical, biological, and physical parameters of water and wastewater, ensuring compliance with applicable environmental quality standards.

Wastewater monitoring at AKR includes the collection, treatment, and verification of wastewater quality prior to discharge into water bodies. Routine monitoring is conducted to ensure that wastewater meets environmental quality standards established by the government, in accordance with the industrial sectors in which AKR and its subsidiaries operate. All wastewater discharged into public water bodies complies with applicable environmental standards and is not reused by other parties. [GRI 303-1][GRI 303-2]

APR (Retail bp-AKR)

Wastewater is treated using a bio septic tank and meets the quality standards stipulated in Minister of Environment and Forestry Regulation No. 68/2016. The wastewater volume is measured using a flowmeter installed at the bio tank outlet.

ARUKI

Wastewater is treated at the Company's wastewater treatment plant (WWTP) and subsequently discharged to the WWTP of PT SIER, with quality standards in accordance with SIER requirements. Wastewater volume is calculated based on pollution load and the total monthly water volume.

JTT

Wastewater is discharged to the industrial WWTP (TPI) and complies with quality standards in accordance with the permit issued by the Ministry of Environment and Forestry (KLHK). After being processed by TPI and meeting the required quality standards, the wastewater is discharged into the environment.

JIIPE-BKMS

Wastewater is treated at an internal WWTP before being discharged to the SIER WWTP, with plans to develop recycling through Brackish Reverse Osmosis (BWRO) technology. Wastewater quality standards refer to East Java Governor Regulation No. 72 of 2013.

Sludge Drying Efficiency at ARUKI

ARUKI improves sludge treatment efficiency by replacing the solar-based drying method with a drying bed system. This method enables more optimal water separation, accelerates the drying process, and enhances circulation and oxygen levels within the WWTP.

JIIPE-BKMS: Implementation of the Zero Liquid Waste Concept

JIIPE-BKMS applies a zero liquid waste concept by recycling all liquid waste into clean water that meets quality standards for reuse. The recycled water is utilized for industrial processes, cooling systems, and irrigation of green open spaces, thereby reducing dependence on conventional water sources and minimizing liquid waste discharge into the environment.

Spill Management [SEOJK F.15]

All operational activities, including subsidiaries, are supported by comprehensive operational standards to prevent, mitigate, and respond to potential spills that may occur.

JTT

Effluent spill handling is carried out in accordance with the provisions of INA-VTJ-SHEP-019 Emergency Preparedness and Response Plan. The implementation of this procedure is supported by a series of preventive measures, including routine equipment inspections, monitoring of operational systems, as well as the readiness of spill response equipment and mechanisms to minimize environmental impacts.

AST

Spill control efforts are implemented based on the Shipboard Oil Pollution Emergency Plan (SOPEP). The Company consistently conducts strict monitoring of bunker activities and cargo loading operations. This oversight aims to ensure that all waste generated from vessels is properly controlled and not discharged directly into the sea, thereby protecting marine conservation areas.

ARUKI

Spill response is conducted promptly and responsively using absorbent materials such as sand and sawdust. In addition to these corrective actions, ARUKI continuously strengthens preventive measures through the implementation of strict standard operating procedures, regular infrastructure maintenance, and routine inspections of piping installations and other supporting facilities. [SEOJK F.14] [SEOJK F.15]

Based on the implementation of these various control and mitigation measures, throughout 2025 there were no significant spills recorded across all AKR operational units. [SEOJK F.15]

Solid Waste Management

In the management of both non-hazardous and hazardous waste (B3), AKR adopts the 3R (reduce, reuse, recycle) principle and complies with applicable laws and regulations, including Government Regulation No. 101 of 2014 concerning Hazardous Waste Management. This policy is aimed at preventing environmental pollution and protecting public health from the potential negative impacts of waste.

Waste includes domestic waste, rainwater runoff that passes through oil catchers in the filling station area, bund walls, and workshops, as well as other operational waste classified as hazardous and non-hazardous waste. The Company's awareness of the potential environmental impacts arising from these activities has driven the implementation of a structured, effective, and responsible waste management system. [GRI 306-1]

For domestic waste originating from water use, AKR ensures that the waste is first treated through a biotank before being discharged into water bodies. In its management, the Company collaborates with licensed third parties to conduct periodic waste collection and treatment in accordance with the agreed contractual provisions. [GRI 306-2]

In addition to domestic waste, AKR also generates waste categorized as hazardous waste, including used hazardous material packaging, used drums, used fluorescent lamps, used batteries and accumulators, used lubricating oil, contaminated wiping cloths, oily water, oil sludge, and used absorbent materials. All hazardous waste is managed in cooperation with officially licensed third parties, with a portion of the waste directed to processing facilities or final disposal sites in accordance with applicable regulations.

Waste collection and data recording are conducted through the calculation of waste stored in the Temporary Storage Facility (TSF) for hazardous waste, as well as based on manifest documents from third parties as a form of waste control and traceability.

Throughout 2025, the total hazardous waste generated by AKR amounted to 2,331 tons, while non-hazardous waste reached 3.441,4 tons. The increase in waste volume compared to the previous year was in line with the Company's business expansion, the addition of operational fleet units, and the growing number of tenants in the SEZ JIIPE industrial estate.

Solid Waste Generated Based on Disposal Method

[SEOJK F.13] [GRI 306-1] [GRI 306-3] [GRI 306-4] [GRI 306-5]

Hazardous Waste (Ton)	2025	2024	2023
Final Disposal Site	-	-	83.2
On-site Storage	510.5	137.5	-
Disposal and Management of Hazardous Waste by Third Parties	1,820.5	926.2	649.9
Total (ton)	**2,331.0**	**1,063.7**	**733.0**

Disposal Method Weight of Non-Hazardous Waste	2025	2024	2023
Reuse	-	-	1.0
Recycling	1.5	2.5	0.9
Composting	-	0.1	3.0
Final Disposal Site	3,393.3	3,072.9	1,536.3
On-site Storage	-	-	0.5
Others (specify): Collected by PT SIER	46.6	-	275.3
Total	**3,441.4**	**3,075.5**	**1,816.9**

As part of its commitment to responsible waste management, JTT has implemented an electronic waste (e-waste) management program in collaboration with the DKI Jakarta Environmental Agency that focuses on collecting electronic waste generated by employees to ensure that e-waste is managed properly and in accordance with applicable regulations.

Through this initiative, potential environmental impacts arising from electronic waste are minimized while supporting sustainable recycling practices. The e-waste program also forms part of efforts to enhance employee awareness regarding the importance of waste management based on sustainability principles.

Biodiversity [SEOJK F.9] [SEOJK F.10][GRI 304-1]

AKR integrates the management of environmental aspects, including biodiversity protection, into the Company's operational systems. Through a structured and compliance-based approach, AKR implements initiatives aimed at maintaining ecosystem balance while minimizing environmental impacts in areas surrounding its operational sites.

AKR carries out tree planting programs at several operational locations, including JIIPE, JTT, ARUKI, as well as bp-AKR service stations. In addition to contributing to carbon absorption, these activities also aim to increase oxygen production, prevent erosion, maintain soil fertility, and reduce air pollution.

As of the end of 2025, none of AKR's operational locations are located within or directly adjacent to protected areas or areas with high biodiversity value outside protected forest areas.

In responding to the challenges of climate change, nature-based solutions represent one of the relevant, adaptive, and impactful approaches. The utilization of natural ecosystems, particularly mangroves, serves as one manifestation of AKR's commitment to integrating environmental considerations into its business strategy. In addition to playing an important role in protecting coastal ecosystems, mangroves also contribute to carbon absorption and storage, thereby holding potential as a supporting pillar of the Company's decarbonization strategy. Going forward, these ecosystems may also open opportunities for the development of blue carbon schemes as part of long-term emission reduction efforts.

In line with this, AKR continuously implements coastal greening programs across various operational areas and subsidiaries through the planting of mangroves and other vegetation with high carbon absorption capacity. This initiative forms part of the Company's efforts to explore and optimize the potential of nature-based solutions to support environmental resilience while fostering AKR's sustainable business growth in the future.

Planting of 1,000 Mangroves in Commemoration of World Environment Day 2025

In commemoration of World Environment Day 2025, AKR Stagen collaborated with PT Pelindo Kotabaru to carry out the planting of 1,000 mangrove seedlings in the jetty area of PT AKR Corporindo – Stagen. This activity adopted the theme "Beat Plastic Pollution" and formed part of the Company's commitment to supporting coastal ecosystem conservation as well as climate change mitigation efforts.

The mangrove planting program was implemented with the involvement of various stakeholders, including students from SMK Negeri II Kotabaru and SMADA Kotabaru, students from Politeknik Kotabaru, as well as representatives from the Environmental Agency of Kotabaru Regency. In total, the activity was attended by approximately 200 participants, reflecting a spirit of cross-sector and intergenerational collaboration in maintaining environmental sustainability.

Through this initiative, AKR contributes to efforts to rehabilitate coastal areas and enhance the ecological functions of mangroves, while also encouraging greater awareness and participation among younger generations regarding environmental issues. This activity forms part of the Company's ongoing efforts to create a positive environmental impact and support the sustainability of ecosystems and the quality of life of communities in the future.



JTT: Biodiversity Training in Operational Areas

JTT conducted biodiversity management training across its terminal operations in collaboration with Biodiversity Consultant Service (BCS), reinforcing its commitment to environmental stewardship. The program strengthens employee awareness of biodiversity protection and builds capacity for responsible environmental management.

Participants gained practical knowledge on monitoring approaches and a clear understanding of potential environmental impacts if management is not properly implemented. The initiative supports more environmentally responsible operations while safeguarding surrounding ecosystems over the long term.





Environmental Compliance [SEOJK F.16] [GRI 2-27]

AKR ensures that all operational activities are carried out in accordance with applicable environmental laws and regulations. Such compliance is supported by the implementation of standardized and measurable operational practices to maintain accountability and business sustainability.

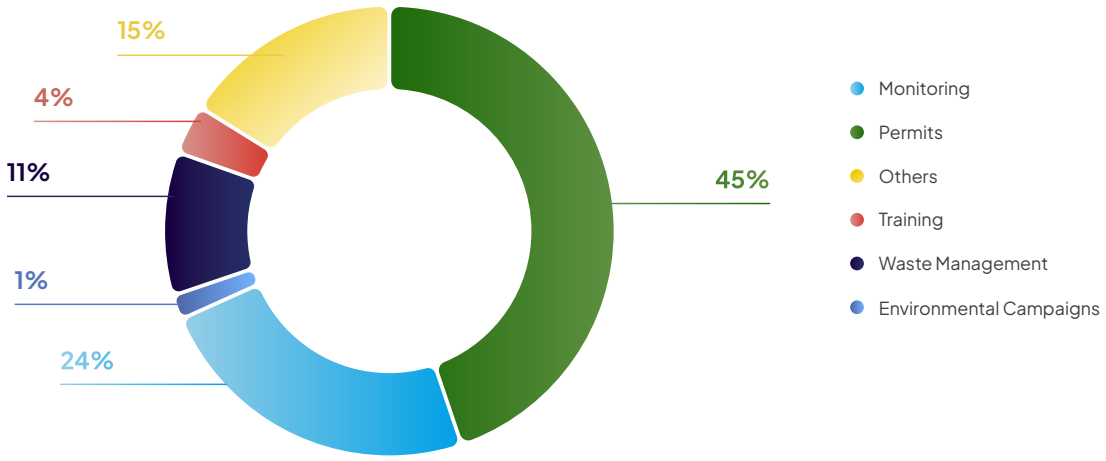
The Company actively monitors and adapts to any changes in environmental regulations that may affect its business activities. Throughout 2025, AKR successfully conducted all operational activities without being subject to any sanctions or fines related to environmental violations.

Environmental Management Funds [SEOJK F.4]

AKR's environmental management funds support various activities, including environmental permitting, environmental quality monitoring, environmental campaigns, waste management, as well as employee training related to environmental aspects. All of these activities form an integral part of efforts to support sustainable operations.

In 2025, AKR allocated and realized environmental management funds totaling Rp9,089 billion.

Category of Environmental Management Funds	2025 (Rp)
Permits	4,083,290,500
Monitoring	2,179,081,265
Environmental Campaigns	64,600,000
Waste Management	1,012,838,640
Training	341,473,296
Others	1,408,290,644
Total	**9,089,574,345**





04

Our People




AKR

AKR manages its human capital through a structured approach, with a focus on competency development and the implementation of occupational safety standards. This approach ensures workforce readiness to consistently support operational needs, while maintaining a professional, inclusive, and productive working environment.

Human Capital as the Foundation of Operational Excellence and Business Resilience

Human capital is a critical driver of operational excellence, maintaining safety standards, and creating long-term value at AKR. As a company operating in logistics, energy distribution, and industrial estates, AKR recognizes that its workforce serves not only as operational executors, but also as a critical element in ensuring business resilience.

AKR's operations involve safety-critical activities, complex logistics networks, and assets spread across multiple regions. In this context, workforce capability, safety awareness, and operational discipline have a direct impact on service reliability, incident prevention, and the continuity of operations. Accordingly, human capital management is positioned as a strategic priority and is integrated into the Company's risk management and sustainability framework.

From a risk management, AKR acknowledges that workforce-related factors can affect operational continuity and financial performance. These risks include occupational safety incidents, challenges in talent acquisition and retention, as well as competency gaps in operational and technical functions, particularly amid increasing digitalization and evolving regulatory requirements. To address these challenges, human capital aspects are integrated into the enterprise risk management process, enabling risks to be identified, monitored, and mitigated in alignment line with business priorities.

AKR's human capital management approach focuses on three key areas: strengthening safety culture, enhancing capabilities through continuous learning and development, and reinforcing organizational resilience through structured policies and governance. This includes the implementation of occupational health and safety management systems, training and certification programs, as well as initiatives aimed at increasing employee awareness, engagement, and accountability. [GRI 3-3]

In addition, the Company continues to strengthen workforce governance practices, including policies related to diversity and equal opportunity, employee well-being, and performance management. These efforts aim to build a workforce that is productive, inclusive, and resilient, while aligning with AKR's long-term growth strategy.

Through this integrated approach, AKR seeks to ensure that its people remain competent, adaptive, and ready to support sustainable growth, while upholding high safety standards, operational excellence, and service reliability.

The Role of Human Capital in Business Sustainability

Human capital is a key factor in maintaining operational performance, safety standards, and the creation of AKR's long-term value.



Key Human Capital Risks

- Workplace safety incidents
- Talent retention and availability
- Competency gaps

Managed through:

- Safety systems
- Continuous training
- Human capital governance

Operational Safety & Discipline

- Workforce management in high-risk activities
- Incident prevention and risk control
- Compliance with operational standards

Workforce Capability & Readiness

- Technical and digital competency programs
- Leadership development

Human Capital Governance & Sustainability

- Diversity and equal opportunity
- Employee well-being
- Compliance with laws and regulations

Impact: Sustaining operational continuity

Impact: Sustaining organizational resilience

Aligned with: GRI | SASB | IFRS:S1 | SDGS

Employment Practices

2,474
Total AKR employees in 2025

AKR implements responsible employment practices to create a safe, fair, and productive working environment through policies that are applied transparently. The Company manages employment matters based on strategies and policies aligned with applicable laws and labor principles. Through this approach, AKR ensures that all employees have equal rights and opportunities, without discrimination.

AKR also strives to maintain harmonious industrial relations to support business stability and continuity. The Company's industrial relations framework is built on mutual respect, openness, and compliance with labor regulations. AKR prioritizes two-way communication and continuous engagement with employees, particularly in addressing workplace issues. This dialogue is expected to foster a conducive and supportive work environment aligned with the Company's sustainability objectives.

As of 31 December 2025, the Company and its subsidiaries employed 2,474 employees, consisting of 2,137 permanent and 337 temporary. To date, the Company does not implement part-time employment schemes, as all AKR employees work under full-time arrangements, in line with the operational characteristics of the business, which require high presence and responsiveness in the field. Details of employee composition by gender, education level, age, and job position are presented in the AKR Annual Report on page 156. [GRI 2-7]

The proportion of outsourced workers at AKR in 2025 was recorded at 21.6% of the total workforce. These workers are strategically allocated to support operational functions in the field, including the management of bp AKR fuel retail outlets. This approach enables the Company to maintain operational flexibility, while ensuring that core and strategic functions remain managed by permanent AKR employees, in line with responsible workforce governance practices. All human resources practices are also designed to comply with applicable laws and regulations. [GRI 2-8]

Total AKR Employees by Employment Status and Gender [SEOJK C.3][GRI 2-7]

Description	2025		2024		2023	
	Male	Female	Male	Female	Male	Female
Permanent	1,853	284	1,809	291	1,902	274
Temporary	325	12	344	8	492	145
Total	**2,178**	**296**	**2,153**	**299**	**2,394**	**419**

Total Number of Employees by Employment Contract (Permanent and Temporary), by Region [GRI 2-7]

AKR and Subsidiaries Operational Area	2025		2024		2023	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
Java	1,399	124	1,381	152	1355	625
Sumatra	153	4	157	4	161	3
Kalimantan	356	14	365	9	385	4
Bali	24	2	24	2	27	1
Sulawesi	201	6	169	3	77	2
Ship Crew	4	187	4	182	171	2
Total	**2,137**	**337**	**2,100**	**352**	**2,176**	**637**

Total Employees by Employment Level and Age in 2025

Age in 2025	*Entry-level*		*Mid-level*		*Senior-level*		*Executive-level*		*Total Employees*	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
18–25	75	13	16	4	1	-	-	-	92	17
25–35	569	60	181	40	4	2	-	-	754	102
35–45	569	38	219	56	22	13	6	1	816	108
45–55	261	13	121	33	34	10	16	2	432	56
>55	30	2	26	6	12	1	16	4	84	13

Details:
- *Executive-level:* BoD (*Board of Directors*), Dir (*Director*)
- *Senior-level:* GM (*General Manager*), SM (*Senior Manager*)
- *Mid-level:* MA (*Manager Assistant*), AM (*Assistant Manager*), SPV (*Supervisor*)
- *Entry-level: Staff, Operative*

Equal opportunities are provided for all employees to develop their careers based on their capabilities and performance, facilitated both vertically (through advancement to higher job levels) and horizontally (through expanded responsibilities, such as transfers from smaller to larger branches). Fit and proper tests, with senior management serving as assessors.

To fill the vacant position, selection is conducted through presentations by the candidates regarding their understanding of the duties and responsibilities of the targeted position, as well as their work plans to succeed in the role. This is to ensure that the selected candidate is suitable and capable of successfully carrying out their duties in the future.

The career development process is carried out transparently and objectively through Performance Evaluation, which focuses on the achievement of each individual's Key Performance Indicator (KPI) targets ensuring all employees continue developing to attain higher positions based on their competencies and contributions.

Implementing Corporate Values

AKR ensures that corporate values serve as the primary guideline for all employees in carrying out operational and business activities. Through the consistent implementation of these values, the Company aims to build a work environment and culture that are aligned, collaborative, and performance-driven.

In 2025, AKR focused on communicating corporate values through newsletters, employee activities, and training programs. Operational training to build a zero-tolerance culture—reducing safety risks and creating a work environment free from intimidation, harassment, and bullying—remained a top priority.

Anti-Forced Labour Policy [SEOJK F.19] [GRI 409-1]

AKR implements an anti-forced labor policy as part of its commitment to upholding human rights in workforce management. The policy is guided by Law No. 13 of 2003 on Manpower and the ILO Convention of 1957 on the Abolition of Forced Labor. The Company ensures that all employees work voluntarily, without coercion, threats, or any form of forced labor. Employment relationships between the Company and its employees are governed by mutually agreed contracts, implemented in a fair and transparent manner. Through this policy, AKR aims to create a safe, trustworthy, and sustainable working environment.

Respect for Human Rights [SEOJK F.18] [GRI 406-1]

Human rights values are a core standard in the Company's operational activities and business decision-making, where policies and strategies are implemented with reference to applicable legal requirements and recognised human rights principles.

Rules and policies are based on:
1. The Universal Declaration of Human Rights of the United Nations;
2. The Fundamental Principles and Rights at Work as set out in the eight core conventions of the International Labour Organization (ILO);
3. Law No. 39 of 1999 concerning Human Rights; and
4. The United Nations Guiding Principles on Business and Human Rights (UNGP) and the United Nations Global Compact (UNGC).

The policies are applied comprehensively across AKR, including its subsidiaries, to ensure that all business activities consistently prioritise human rights principles.

A strict non-discrimination principle has been implemented in human resource management, reflected in the following practices:
1. Freedom is provided for all employees to express opinions and suggestions, both individually and collectively.
2. Channels are provided for submitting complaints related to violations or incidents in the workplace.
3. Business operations are conducted with respect for human rights and human dignity in accordance with applicable legal requirements.
4. All employees are treated fairly, and equal opportunities and treatment are ensured. A strict and consistent non-discrimination principle (covering gender, age, ethnicity, race, religion, social group, marital status, disability, and social class or position) is applied in recruitment and human resource management processes.
5. Underage employment, forced labour, and human trafficking are prohibited, and safe and healthy working conditions are ensured.
6. No differentiation in wages is made based on gender.
7. Opportunities are provided for high-performing employees to be rotated to other functions or promoted to higher positions.
8. A workplace free from harassment, intimidation, inhumane treatment, or other legally protected forms of misconduct is fostered and maintained.
9. The rights of communities surrounding the Company's operational areas that may be affected by business activities are respected, including recognition of community identity, cultural diversity, differing needs and aspirations, and distinct social customs and practices.

Responsibility for addressing human rights issues is shared across all levels of the AKR organisation. At the same time, cooperation is undertaken with stakeholders to implement this policy in operational activities and to advance appropriate standards that support positive improvements in human rights practices.

Ensuring Freedom of Association [GRI 2-30]

AKR recognizes freedom of association as an essential element of sustainable workforce management. The Company ensures an inclusive, transparent, and fair working environment through clearly defined employment arrangements. AKR's commitment is implemented through regulatory compliance mechanisms under applicable law. For subsidiaries that have a labour union, a Collective Labour Agreement (CLA) is established. For subsidiaries without a labour union, employee rights and obligations are governed by Company Regulations (PP). This framework supports stable industrial relations and minimizes long-term labour risks.

Meanwhile, for business units that do not yet have labor unions, the Company provides various internal mechanisms, communication channels, and engagement activities that enable employees to openly express their views, aspirations, and feedback. This approach ensures that all employees have access to constructive and responsible dialogue.

In 2025, there were no reports or incidents related to freedom of association and expression recorded within the Company.

Occupational Health and Safety (OHS)

[SEOJK F.21]

Occupational Health and Safety (OHS) is fundamental in maintaining operational sustainability and business reliability, where a safe and healthy work environment contributes directly to productivity and business continuity. Based on this understanding, OHS is managed to minimise workplace risks while generating tangible benefits for employees and operations.

The Company's commitment to sustainable OHS management is demonstrated through systems and procedures that refer to applicable regulations and internal standards, through risk identification, hazard control, provision of safe working facilities, and enhancement of employee awareness and compliance. Periodic monitoring and evaluation ensure proper implementation and effectiveness.

Standards of Safety, Health, and Environment (SHE) are actively strengthened, ensuring that safety and health remain top priorities, with continuous improvements from the following efforts:

1. Compliance is maintained with all applicable regulations related to occupational safety and health, operational safety, and environmental management relevant to the Company's business, with proactive measures taken to exceed minimum requirements.
2. Environmental risks associated with operations are identified, evaluated, and managed, and comprehensive emergency response plans are prepared to control and prevent incidents or accidents involving hazardous materials.
3. Performance measurement, periodic reviews, and continuous improvements are conducted in occupational safety and health, operational safety, and environmental management.
4. Responsible and sustainable waste management is prioritised in accordance with applicable regulations.
5. Efforts are undertaken to reduce greenhouse gas emissions and improve energy efficiency across all operational aspects.
6. Innovation and research are encouraged in the development of more environmentally friendly products, services, and processes.
7. Open and transparent communication and consultation regarding environmental policies are carried out with stakeholders, including regulators, employees, customers, business partners, and other relevant parties.

This policy applies to all employees and entities of the Company and constitutes a shared responsibility among stakeholders. Implementation is coordinated, reviewed, and evaluated by the ESG Committee and reported to the Board of Directors, the Board of Commissioners, and stakeholders through the AKR Sustainability Report.

The highest standards in OHS are pursued, with the long-term objective of achieving zero fatalities, and a strong OHS culture enhances productivity, performance, and overall business success.

An optimal work environment supports employees and business partners in performing their duties safely and comfortably, and all Company facilities, including tank terminals, ports, jetties, trucks, tankers, barges, and manufacturing facilities, comply with government safety standards and environmental regulations. [GRI 3-3]

OHS programmes and strategies are implemented in accordance with applicable laws and are incorporated into nationally and internationally recognised OHS management systems guided, among others, by the following regulations: [GRI 403-1]

1. Law No. 1 of 1970 concerning Work Safety
2. Law No. 23 of 1992 concerning Health
3. Law No. 13 of 2003 concerning Manpower

Occupational Health and Safety Management System [GRI 403-1]

To create a sustainable, safe, healthy, and accident-free working environment, the Company's Occupational Health and Safety Management System (SMK3) is the primary framework for the management of workplace risks, enabling the prevention of various potential workplace accidents.

The system is based on workplace risk identification and is periodically reviewed and audited to ensure compliance with standards and best practices at both national and global levels, consisting of a hierarchy of policies, plans, Standard Operating Procedures (SOPs), and various programs, all of which are designed and implemented through the Hazard Identification, Risk Assessment, and Risk Control (HIRADC) method.

SMK3 is implemented in accordance with applicable laws and regulations, namely:

- Law No. 13 of 2003 concerning Manpower;
- Government Regulation No. 50 of 2012 concerning the Occupational Health and Safety Management System (SMK3);
- Standards and criteria from various environmental health and safety certification bodies, including ISO 14001 and ISO 45001.

SMK3 covers various operational aspects, including transportation and travel activities and applies to all individuals, from employees to contractor personnel. The Company is also responsible for contractor activities conducted outside its operational areas.

Compliance with OHS standards involves periodic audits involving all employees, including contractors. Audits are conducted both internally and externally on contract workers and contractors who fall within the scope of the OHS management system.

To measure and achieve the success, a "Six Zeroes" target policy has been established for OHS across the Company, as follows:

Zero Fatality

Preventing accidents that result in loss of life.

Zero Lost Time Injury

Preventing workplace accidents that result in lost time.

Zero Cross Over

Preventing customer orders from being exchanged or mixed.

Zero Product Quality Problems

Preventing issues that cause a decline in product quality.

Zero Spillage

Preventing product spillage during loading and unloading.

Zero Potential Fatality Accident

Preventing potential fatal workplace accidents in the field.

Occupational Hazard Risk Assessment [GRI 403-2]

A systematic approach identifies and manages OHS risks, with risk assessments carried out in accordance with SOPs aligned with ISO 45001 standards, which serve as the primary reference for occupational safety implementation and are periodically reviewed to ensure their continued relevance to operational conditions. The implementation of and compliance with OHS SOPs are shared responsibilities of all stakeholders.

In conducting risk assessments, the Company applies the Hazard Identification, Risk Assessment and Determining Controls (HIRADC) method, as well as the Job Safety Analysis (JSA) process. The steps undertaken include:

- Identifying activities and associated risks;
- Defining and categorizing hazards;
- Assessing risks;
- Developing risk controls;
- Measuring risk levels after controls have been implemented.

OHS risk assessments are conducted by supervisors in each respective work area. These supervisors have undergone HIRADC training and are therefore familiar with applicable standards. The OHS risk assessment process is supported by the HSE Department, which possesses expertise in OHS and its risk management.

The results of AKR's OHS risk assessments (HIRADC) are reviewed and subsequently approved by top management at each subsidiary or business unit. HIRADC documentation forms the basis for identifying OHS control actions, including the development of work programs and standards, and is incorporated into the monitoring and evaluation of the Company's progress and performance.

HIRADC documents are reviewed again in the event of organizational changes, incidents, or specific emergency conditions. Successfully identified hazard risks constituted the main focus of the 2025 OHS program, including:

1. Electric shocks;
2. Contact with machinery during maintenance;
3. Falls from working at height or slipping;
4. Chemical spills and splashes;
5. Burns;
6. Accidents during the delivery of materials and products;
7. Cuts;
8. Heat stroke;
9. Traffic accidents.

A Zero Tolerance principle is applied by AKR in all aspects of OHS practices, with five aspects embedded, namely:

1. Enforcement of discipline;
2. Developing personal improvement plans;
3. Thorough understanding of SOPs;
4. Consistent pursuit of targets;
5. Continuous willingness to learn.

Through the implementation of the Zero Tolerance policy, it is ensured that every individual within the workplace bears responsibility for complying with rules and maintaining collective safety.

Health Service Facilities [GRI 403-3]

Adequate occupational health services are part of efforts to safeguard employee safety and well-being. For example, clinic facilities are provided in each operational area and are supported by competent healthcare personnel, and regular medical check-ups are conducted to monitor employee fitness and occupational health conditions. These services contribute to the prevention of workplace accidents and the mitigation of risks related to occupational diseases.



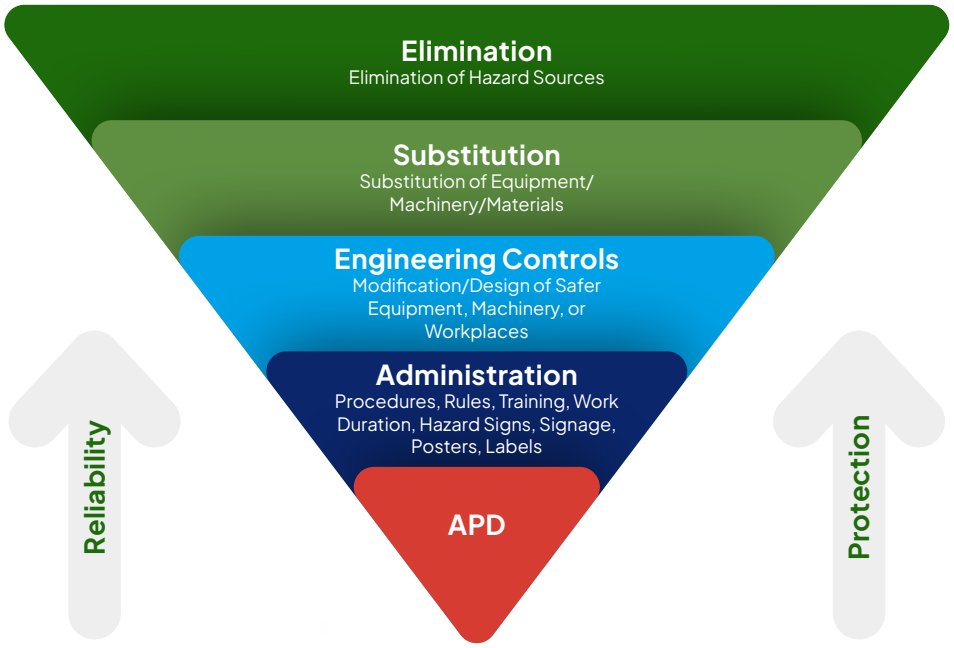
Person-in-Charge for Occupational Health and Safety [GRI 403-4]

Departments or designated persons-in-charge (PICs) are assigned by AKR in each operational area to supervise and ensure that OHS is implemented consistently and in accordance with applicable regulations.

Within the JTT and ARUKI subsidiaries, formal Occupational Health and Safety Committees (P2K3) have been established in compliance with prevailing laws and regulations. In other AKR subsidiaries, dedicated SHE or OHS departments are in place, with the PIC responsible for ensuring that all employees and contractors working within operational areas are protected under the OHS management system.

Each AKR employee is expected to escalate to their supervisor any activities or conditions that may pose safety risks. At the branch level, the SHE team evaluates risks arising from violations of SOPs and Work Instructions (WI) and determines the necessary control measures based on HIRADC. Risk reduction efforts are carried out systematically until an acceptable level of risk is achieved through the implementation of the following five levels of the hierarchy of risk controls:

5 Hierarchies of OHS Risk Control



Occupational Health and Safety Training [GRI 403-5]

Structured OHS training programs equip employees with the knowledge and capabilities required to identify and prevent potential hazards within the work environment. This capacity building is designed to safeguard each individual while supporting the Company's long-term operational sustainability.

OHS training implementation at AKR involves competent internal and external experts. Training programs are divided into several categories, including general safety training that is mandatory for all employees and specialized safety training tailored to specific occupational hazards and job-related risks. For certification purposes, the Company collaborates with accredited external institutions and trainers, and all OHS training programs are continuously evaluated and developed by professional teams to enhance effectiveness and working standards.

In 2025, AKR conducted the following OHS training programs:

- Chemical hazard management
- OHS awareness programs
- Workplace environmental health
- Chemical safety officer training
- PPE usage and hazardous waste handling
- Fire drills
- Emergency response simulations
- Oil spill response drills

Promoting a Healthy Lifestyle [GRI 403-6]

A commitment is maintained by AKR to promote a healthy lifestyle among employees in order to enhance health and work productivity through various programs and facilities.

Activities implemented in 2025 include:
- Periodic health examinations or medical check-ups (MCU);
- Healthy Talk sessions.

Rp902 Million

The Company's investment in medical check-ups (MCU) for employee health

Promoting a Healthy Lifestyle

The Company promotes a healthy lifestyle through the bp AKR Healthy program, integrated with digital platforms such as STRAVA. The program encourages employees to stay active, track physical activity, and build a culture of health and well-being in the workplace. This initiative supports employee well-being while reinforcing sustainable productivity.

As part of its implementation, the Company sets measurable activity targets: a minimum of 10 km every two weeks for the 2023–2024 period, adjusted to a minimum of 5 km per week in 2025. This adjustment is intended to improve consistency, support sustainable exercise habits, and better integrate physical activity into daily routines.



Medical Check-Up (MCU) Program: Maintaining Employee Health and Productivity

As part of its commitment to employee well-being, ARUKI conducted a Medical Check-Up (MCU) program for all employees on December 16–17, 2025. The program is designed to monitor employee health on a regular basis.

The MCU serves as a preventive measure to identify potential health risks at an early stage, enabling timely and appropriate follow-up actions. This initiative supports the Company's commitment to maintaining a healthy and safe working environment.

Prevention and Mitigation of Occupational Health and Safety Impacts [GRI 403-7]

AKR's structured prevention strategy controls and minimizes impacts related to OHS, with periodic assessments of potential hazards and risks reducing the likelihood of workplace accidents and operational incidents. All subsidiaries conduct OHS incident monitoring, covering information on incident occurrences, root causes, corrective actions, and follow-ups on corrective actions.

The Heart and Mind Program: Strengthening Employee Care and Engagement

As part of its commitment to fostering a supportive and inclusive work culture, AKR regularly conducts the Heart and Mind program across its operational branches. The program is implemented through direct engagement with employees—including operators, drivers, and support staff—as a form of care, connection, and relationship building between the Company, employees, and their families.

Through a more personal approach, these activities extend beyond communication and camaraderie. They serve to provide moral support, reinforce awareness of occupational health and safety, and encourage family involvement in supporting employee performance. Consistent implementation across regions such as Pontianak, Lampung, Semarang, Surabaya, and Banjarmasin reflects AKR's commitment to building a caring, harmonious, and sustainable work environment.



Workers Covered by the Occupational Health and Safety Management System [GRI 403-8]

The implementation of AKR's Occupational Health and Safety Management System applies to all personnel within the Company's operational environment, including permanent employees, contract employees, and third parties involved in the Company's operations. All individuals are provided with equal standards of occupational health and safety protection. Contractors are also required to implement safe work practices, comply with applicable OHS regulations, and report any potential safety hazards or unsafe working conditions.

Occupational Health and Safety Performance [GRI 403-9]

Effective implementation of the OHS management system resulted in strong performance achievements in 2025. With a focus on preventing workplace accidents and occupational diseases, AKR recorded the following performance:

Zero Fatalities	0.22	-86%	4.31%
Employees and Contractors for two consecutive years (2024–2025)	**TRIR (Employees)** Decreased from 2024	**Incidents** Employee Fatal Incidents from 15 to 2	**Total Employee Work Hours** from 10.6 million to 11 million hours

Indicators	2025		2024	
	Employees	Contractors	Employees	Contractors
Fatality Rate (FR)**	0	0	0	*
TRIR (Second Degree Fatality)**	0.22	0.36	0.28	*
Fatal Incidents	0	0	0	*
Major Incidents	2	0	15	*
Total Work Hours	11,030,130	1,653,034	10,574,041	*

Note:
*Fatality Rate is defined as the number of fatalities per 200,000 work hours
**TRIR is defined as the number of cases per 200,000 work hours

AKR Receives National Recognition for OHS Performance from the Ministry of Energy and Mineral Resources

In 2025, AKR together with two of its subsidiaries, BP-AKR and JTT, received three Oil and Gas Safety Awards, namely the “Patra Nirbhaya Karya Utama” and “Patra Nirbhaya Karya Madya,” presented by the Ministry of Energy and Mineral Resources.

AKR received the Patra Nirbhaya Karya Utama award for successfully maintaining operational performance without any lost working hours due to accidents (zero lost time injuries) during the period from 1 January 2018 to 30 April 2025. BP-AKR, AKR’s subsidiary operating in energy distribution and terminal services, obtained a similar award, while JTT received the Patra Nirbhaya Karya Madya award for the implementation of an excellent, consistent, and sustainable safety management system.



These awards reflect AKR’s commitment to the effective and consistent implementation of its Occupational Health and Safety management system, as well as the safety culture applied across all operational lines. This achievement also demonstrates that the Company’s workforce management practices not only comply with technical regulations but also deliver positive impacts on employee protection and overall operational reliability.

Occupational Diseases [GRI 403-10]

AKR is committed to implementing comprehensive occupational health and safety standards to prevent work-related illnesses. Throughout 2025, the Company recorded zero cases of occupational diseases.

AKR has identified the primary occupational diseases (ODs) of concern to the Company, namely:

- Cephalgia/Vertigo;
- Hypertension;
- Gastroenteritis;
- Myalgia;
- Pneumonia/Pulmonary diseases;
- Contact dermatitis;
- Musculoskeletal disorders.

Diversity, Inclusion and Employee Engagement

A working environment that upholds the value of diversity forms the foundation for an inclusive culture and supports the Company’s sustainable performance. An open working environment is fostered that values diversity as an integral part of corporate culture. Where all employees are provided with equal opportunities to participate, express their views, and contribute to the Company’s development. Mutual respect for differences in gender, background, and perspectives is promoted in order to strengthen both individual and team performance, with the commitment to inclusiveness reflected in policies that encourage diversity in composition based on gender, educational background, and age group. [SEOJK F.18]

JTT : Strengthening Human Capital Through Diversity and Inclusion

On March 8, 2025, (JTT) marked International Women's Day as part of its commitment to strengthening diversity and inclusion across its operations. The initiative highlights the contributions of women across various functions while reinforcing JTT's role in advancing women's empowerment, both within the organization and in the surrounding community.

Through access to skills development, capacity building, and career opportunities, JTT supports the development of a more diverse and adaptable workforce aligned with industry needs. As part of its sustainability strategy, JTT recognizes diversity as a key driver of stronger decision-making and long-term performance. The Company continues to foster an inclusive work environment while expanding its efforts to support women's empowerment in the energy and logistics sectors, where female participation has traditionally been limited.



APR : Promoting Gender Equality for Sustainable Performance

APR continues to advance gender equality by ensuring equal access to career development and economic opportunities for all employees. This approach strengthens workforce engagement and productivity, while supporting long-term operational stability through a more resilient human capital base. By providing equal opportunities for women to grow and contribute, APR fosters a more adaptive and innovative work environment, aligned with investor expectations for sustainable human capital management.

"The bp gas station has become a second home to me. The team is supportive, close-knit, and feels like family. Together, we are able to deliver the best service to our customers."

Nanda Gustika Putri
Supervisor, bp Antasari and TB Simatupang Gas Stations



Work-life Balance [OJK F.21]

Employee well-being is an essential aspect of Human Resources management. Accordingly, a working environment and conditions are fostered to enable employees to perform their roles while maintaining a balance with their personal lives.

AKR organizes various activities to build solidarity, strengthen corporate culture, and create a more inclusive and productive working environment, including:

- Religious celebrations, such as communal iftar and Christmas celebrations;
- Strengthening national pride and camaraderie through Independence Day celebrations;
- Activities in commemoration of the Company's anniversary;
- Sports activities, including futsal, badminton, and cycling;
- Recognition of outstanding employee performance through scholarships for high-achieving employees' children.

Healthy & Happy Employees

As part of its commitment to a healthy and sustainable work environment, AKR promotes work–life balance through initiatives that support both physical and mental well-being. The Company believes that "a happy soul brings a healthy body," and that a balanced work–life dynamic is essential to strengthening productivity, engagement, and overall quality of life.

APR CSR Program – Sharing is Caring

As part of its social responsibility commitment, APR implements the "Sharing is Caring" CSR program through initiatives that provide support and assistance to employees.



Employee Sports Activities

AKR actively promotes a healthy lifestyle through various group sports activities. These initiatives aim to improve physical fitness, strengthen relationships among employees, and foster a collaborative and positive work environment.



Christmas Celebration at AKR's Jakarta Head Office

AKR held its 2025 Christmas celebration at the Jakarta Head Office on December 19, 2025, attended by the Board of Directors and employees. The event served as a moment of togetherness, strengthening relationships among colleagues in a warm and joyful atmosphere.

Under the theme "Being a Channel of Blessings," the celebration reflected a spirit of togetherness, gratitude, and commitment to continually deliver the best contributions to the Company and one another.



2025 Iftar Gathering – Jakarta Head Office

AKR hosted an iftar gathering on March 13, 2025, at its Jakarta Head Office to strengthen camaraderie and foster spiritual values in the workplace. The event featured remarks from the Board of Directors, followed by a recitation of the Holy Qur'an, a brief religious talk, and a collective prayer.



Employee & Family Gathering: Strengthening Employee Bonding

ARUKI hosted an Employee & Family Gathering at Taman Safari Indonesia, Prigen, Pasuruan, East Java, on July 5–6, 2025, attended by employees and their families. The event provided an opportunity to strengthen interpersonal relationships in a relaxed and inclusive setting.

Through various recreational and interactive activities, participants were able to build closer connections beyond the formal work environment. The gathering also reinforced a sense of belonging and enhanced employee engagement.

AKR's 65th Anniversary Celebration

AKR Corporindo celebrated its 65th anniversary on November 28, 2025, marking a significant milestone in the Company's journey of growth and development. The celebration was held simultaneously at the Head Office and across all branches, with active employee participation reflecting a shared sense of unity and appreciation for the achievements attained.

The event series began with a joint prayer attended by the Board of Directors, followed by a tumpeng-cutting ceremony as a symbol of gratitude, along with various team-building activities. Beyond strengthening internal relationships, the celebration reinforced collaboration and the collective commitment of all AKR employees to supporting the Company's sustainable growth.



2025 Independence Day Celebrations Across All AKR Units

To commemorate the 80th Independence Day of the Republic of Indonesia, AKR organized a series of activities across its Head Office and operational branches, aimed at strengthening camaraderie, employee engagement, and a spirit of nationalism in the workplace. In Jakarta (August 7–15, 2025), activities included various competitions—such as Uno Stacko, table tennis, badminton, and mini soccer—bringing together employees across functions and fostering closer collaboration and interaction.

Similar initiatives were carried out across operational regions. AKR Medan (August 10, 2025) organized an inter-department mini soccer tournament to strengthen teamwork. AKR Manado (August 17, 2025) held a mini soccer tournament involving personnel from AKR, ATI, and Security, along with other competitions. Meanwhile, AKR Palembang (August 17, 2025) engaged the local community in Independence Day celebrations, creating inclusive activities and strengthening community relations.

In other regions, AKR Stagen (August 22, 2025) hosted badminton matches and traditional games involving employees across departments, while AKR Banjarmasin (August 29, 2025) organized various competitions with strong employee participation. In addition, Joint Venture entities (APR, DPR, and AKI) in Jakarta (August 15, 2025) participated in a badminton tournament to strengthen synergy among the entities. Overall, this series of activities reflects the Company's commitment to fostering a collaborative, inclusive, and sustainable work culture across all operational areas.



Employee Recruitment and Turnover [GRI 401-1]

Human Resources quality is prioritized by AKR as a key factor in supporting the achievement of business objectives and the Company's sustainability. Accordingly, the recruitment process is conducted in a structured manner to acquire talent with relevant competencies that are aligned with the Company's culture and values. Employees are expected to consistently apply the Company's values in their daily professional activities.

The fulfillment of vacant positions is prioritized through internal candidates using an objective evaluation process, including a Fit and Proper Test. In 2025, more than 28.7% of vacant positions at supervisor level and above were filled by internal talent.

If no internal candidates meet the required competency standards, external recruitment is conducted in an open and transparent manner. All applicants are treated equally without discrimination based on gender, ethnicity, race, or religion, provided that they meet the established competency requirements.

In line with technological developments in the workplace, a digital-based recruitment system has been implemented by AKR since 2020. The process begins with candidate sourcing through various digital platforms (e-sourcing), including social media channels such as LinkedIn and Instagram, as well as the Company's official career portal. [SEOJK F.18]

In 2025, AKR hired 464 new employees as part of efforts to strengthen operational capacity in the energy distribution, logistics, and industrial park sectors, reflecting the company's sustained business growth momentum. Of the total hires, 436 were men and 28 were women, in line with the field-based operational requirements that dominated this year's hiring.

New Employee Recruitment by Gender [GRI 401-1]

Description	2025	%	2024	%	2023	%
Male	436	94%	569	95%	412	85%
Female	28	6%	33	5%	73	15%
Total	464	100%	**602**	**100%**	**485**	**100%**



New Employee Recruitment by Age Group [GRI 401-1]

Description	2025	%	2024	%	2023	%
Under 30 years old	197	42%	278	46%	249	51%
30–50 years old	245	53%	288	48%	212	44%
Above 50 years old	22	5%	36	6%	24	5%
Total	**464**	**100%**	**602**	**100%**	**485**	**100%**

New Employee Recruitment by Region [GRI 401-1]

Company	Region	2025	%	2024	%	2023	%
AKR	Java	74	15.9%	115	19.1%	53	10.9%
	Sumatra	15	3.2%	13	2.2%	18	3.7%
	Bali	2	0.4%	4	0.7%	0	0.0%
	Kalimantan	46	9.9%	85	14.1%	82	16.9%
	Sulawesi	105	22.6%	120	19.9%	29	6.0%
	Ship Crew	169	36.4%	180	29.9%	152	31.3%
JTT	Java	3	0.6%	8	1.3%	4	0.8%
JIIPE - BKMS	Java	29	6.3%	20	3.3%	22	4.5%
JIIPE-BMS	Java	6	1.3%	45	7.5%	7	1.4%
APR	Java	3	0.6%	5	0.8%	111	22.9%
DPR	Java	4	0.9%	0	0.0%	2	0.4%
ARUKI	Java	8	1.7%	7	1.2%	5	1.0%
Total		**464**	**100%**	**602**	**100.0%**	**485**	**100.0%**

Employee Turnover [GRI 401-1]

Description	2025	2024	2023
Resigned at Own Request	119	137	110
Turnover Rate	4.8%	5.6%	3.9%

Employee Benefits [SEOJK F.18] [GRI 401-2]

The various benefits and facilities provided by the Company to both permanent and non-permanent (contract) employees are as follows.

Benefit Provisions for Permanent and Non-Permanent Employees at AKR

No.	Benefit Components	Permanent Employees	Non-Permanent (Contract) Employees
1.	Religious holiday allowance	✔	✔
2.	Health allowance, provided based on each employee's level and length of service	✔	✔
3.	Pension allowance, provided to employees who have worked for 15 years or more and have reached retirement age (55 years)	✔	-
4.	Contract compensation in accordance with applicable laws and regulations	-	✔
5.	Official vehicles for sales roles requiring high mobility	✔ Provided in the form of a vehicle ownership program	✔ Provided in the form of an operational vehicle
6.	Housing allowance, provided for employees assigned outside their home city and for expatriate workers	✔ For employees assigned outside their hiring point and for expatriate workers	✔ For employees assigned outside their hiring point and for expatriate workers
7.	Meal and transportation allowances, provided up to supervisor level	✔ For certain job titles	✔ For certain job titles
8.	Communication device and corporate credit card allowances for certain divisions	✔ For certain types of work	✔ For certain types of work
9.	12 working days of annual leave (increasing with length of service, up to a maximum of 20 working days)	✔ After 12 months of employment	✔ After 12 months of employment
10.	Maternity leave of 3 months for female employees *Leave is not considered a benefit	✔	✔
11.	Special leave for events such as bereavement, circumcision, baptism, graduation, childbirth, and similar occasions *Leave is not considered a benefit	✔	✔
12.	Membership in BPJS Employment (formerly Jamsostek)	✔	✔
13.	Old Age Security Program provided by BPJS Employment (formerly Jamsostek)	✔	✔

Paternity Leave [GRI 401-3]

Paternity leave is in accordance with provisions established under Manpower Law and regulated in the Company Regulations. They include three months maternity leave for female employees and three days leave for male employees to accompany their spouses during childbirth.

In 2025, a total of 21 employees utilized parental leave (10 maternity, 11 paternity/accompanying leave). All returned to work and remained employed for up to 12 months after the end of their leave period, resulting in a 100% retention rate.

Employment Management and Industrial Relations [GRI 402-1]

Through clear and continuous communication with all employees in the course of operational activities, the Company maintains fair and transparent employment relationships. This supports harmonious industrial relations and encourages a conducive and sustainable working environment.

A commitment is upheld by AKR to inform employees prior to the implementation of operational business changes that may have a significant impact. This is aligned with applicable labor laws and regulations and is stipulated in the Collective Labor Agreement or the Company Regulations.

Monthly Communication Media with the Theme of Company Values

AKR uses various internal communication channels to communicate and reinforce the Company's values to employees, delivered through a monthly newsletter and internal communication media managed by the Digital Business and Communication Division under the Human Resources Department. In addition, e-mail, HRIS application, and Company newsletter are used by the Human Resources Department as communication tools to ensure that the Company's values are understood and applied in daily work activities.

Non-Discrimination and Equal Opportunity

[SEOJK F.18]

The principles and values of equality are upheld by AKR as a foundation of its human resources management, ensuring that every individual is treated fairly and provided with equal opportunities within the working environment.

Employee Salary Ratio to the Minimum Wage Standard [OJK F.20][GRI 202-1]

AKR employee wage policies are fair manner and in accordance with applicable regulations. Employee wages, including entry-level positions and without distinction based on gender, are set at a minimum level equivalent to the regional minimum wage in each operational area. Wage determination also takes into account inflation developments as well as prevailing laws and regulations. Through this approach, AKR supports employee welfare while maintaining harmonious and sustainable employment relationships.

Equal Opportunity and Access [SEOJK F.18][GRI 405-1]

The principle of equality is applied by AKR in its human resources management, ensuring that all employees are treated fairly, and without discrimination based on ethnicity, religion, race, social background, gender, or physical condition, as well as equal opportunities for career development, competency enhancement, and performance evaluation being provided based on capability and contribution. Implementing this principle supports an inclusive working environment and aligns with the Company's sustainability commitment.

In 2025, the gender composition at each management level consisted of 77% men and 23% women. Meanwhile, at the lower management to non-managerial level, the proportion of female employees was recorded at 18%.

The nature of AKR's business in logistics and supply chain—covering terminal operations, distribution fleets, and activities with high physical demands and safety requirements—has historically contributed to a higher proportion of male employees in operational roles. This condition also influences the overall gender composition across the organization.

At the highest leadership level, AKR demonstrates a strong commitment to gender diversity. As of 31 December 2025, women represent 43% of the Company's Board of Directors. This reflects the application of equal opportunity principles in the appointment of strategic positions based on competence, experience, and performance, while also strengthening the quality of decision-making at the corporate level.

AKR continues to ensure that all positions, including leadership roles, remain open to individuals with appropriate qualifications, in line with business needs and merit-based principles, as reflected in the employee and management composition table below. [GRI 202-2]

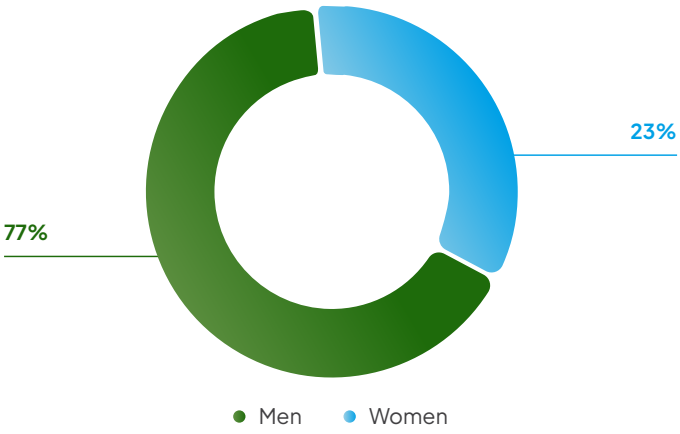
Gender Diversity by Position Level

Position	2025		2024		2023	
	Male	Female	Male	Female	Male	Female
Board of Commissioners	3	-	3	-	3	-
Board of Directors	4	3	4	3	4	3
Commissioner-Level Executives	8	-	5	-	7	-
Director-Level Executives	21	3	19	4	20	5
General Manager-Senior Manager	54	18	57	15	50	9
Manager	99	32	103	27	102	35
Assistant Manager	121	34	122	36	109	39
Supervisor – Staf	651	176	633	170	995	294
Operator	1,217	30	1,207	44	1,103	35

Age Group Diversity by Position / Level

Position	2025			2024			2023		
	<30	30–50	>50	<30	30–50	>50	<30	30–50	>50
Board of Commissioners	-	-	3	-	-	3	-	-	3
Board of Directors	-	-	7	-	-	7	-	-	7
Commissioner-Level Executives	-	4	4	-	1	3	-	3	4
Director-Level Executives	-	4	20	-	9	17	-	10	15
General Manager-Senior Manager	1	39	32	-	40	30	-	29	26
Manager	2	93	36	4	94	32	-	118	23
Assistant Manager	9	128	18	15	123	20	9	121	18
Supervisor – Staf	178	594	55	194	564	48	633	614	42
Operator	288	843	116	284	845	119	242	775	121

Percentage of Women in Middle and Senior Management Positions in 2025



APR: Promoting Inclusion, Equality, and Empowerment for Sustainable Growth

Through APR, AKR continued to strengthen its commitment to an inclusive and sustainable work environment throughout 2025. The initiative focuses on expanding employment opportunities for local communities, empowering persons with disabilities, and advancing gender equality in career development. Through a local hiring approach, AKR prioritizes recruitment from surrounding communities, including across the bp-AKR retail network. This approach broadens economic access while supporting operational efficiency and reducing the environmental impact of workforce mobility.

In parallel, the Company is developing empowerment programs for persons with disabilities by fostering an adaptive and inclusive work environment, and ensuring equal access to skills development and career advancement. In terms of gender equality, AKR continues to promote women's participation across various functions and ensures competency-based career development, free from gender bias. These efforts align with the Company's sustainability commitments and the Sustainable Development Goals (SDGs), supporting a fair, inclusive, and competitive workplace.

JTT: Empowering the Deaf Community through Collaboration with SUNYI

JTT supports the expansion of inclusive employment opportunities for persons with hearing disabilities through collaboration with the SUNYI community. The initiative began with awareness-building efforts, including the participation of SUNYI Market in office bazaars, providing a platform for the community to showcase products and expand market access. This marks an initial step in fostering broader understanding and acceptance of diversity in the workplace.

As part of its implementation, JTT also conducts educational and empowerment programs, including sign language learning sessions (covering basic letters and conversations), the introduction of the SUNYI Café concept for meeting refreshments, and coffee workshops in collaboration with SUNYI Academy. Through this initiative, JTT strengthens social inclusion while empowering the deaf community to actively participate in economic activities and contribute to a more inclusive workplace.



Remuneration Ratio by Gender [GRI 405-2]

In determining remuneration, the principle of equality is applied by AKR and its subsidiaries without distinction based on gender, with an equal and fair ratio of 1:1. The level of remuneration is determined through a structured process that considers competencies, experience, performance achievements, and any responsibilities assigned.

Incidents of Discrimination and Corrective Actions Taken [GRI 406-1]

AKR fosters a professional and non-discriminatory working environment through the implementation of a structured reporting mechanism. The Company provides a Whistleblowing System as an official channel to report alleged violations, fraud, or actions that are inconsistent with the code of conduct and company policies.

All reports are handled independently, with the confidentiality of the whistleblower strictly maintained, and are processed in accordance with internal procedures and applicable regulations to ensure accountability and organizational integrity. Throughout 2025, AKR recorded no incidents of discrimination in the workplace and remains committed to upholding principles of fairness and inclusivity.

Employee Training **and Development**

[OJK F.22]

Employee competencies align with business needs and industry dynamics through the management of structured training and development programs that have been systematically designed to enable employees to enhance their capabilities and performance. An equitable, inclusive, and talent-focused working environment is fostered by AKR, supporting the strengthening of internal capabilities and equal opportunities to participate in training and development provided to all employees.

The policies implemented by AKR to promote human resources development include:

1. Ensuring a balance between productivity and investment in human capital development.
2. Prioritizing opportunities for internal employees to grow and assume higher positions without regard to gender, origin, race, ethnicity, or religion.
3. Complying with all applicable labor regulations, including competency certification and mandatory training requirements.
4. Preparing succession to support the Company's long-term sustainability.
5. Building a positive working environment.

AKR's Participation in the Human Capital Summit 2025

AKR participated in the Human Capital Summit (HCS) 2025, held on June 3–4, 2025, at the Jakarta International Convention Center (JICC). The event, themed "Accelerating Workforce Transformation for Downstream Growth and Energy Security towards Energy Transition in Indonesia," brought together more than 4,000 participants from government, the energy industry, academia, and international partners.

Through this participation, AKR reaffirmed its commitment to developing a workforce that is adaptive to the evolving needs of the energy sector, particularly in supporting the transition toward Net Zero Emissions (NZE) 2060. AKR also took part in exhibitions and panel discussions covering downstream oil and gas transformation, workforce upskilling, and the strengthening of Safety, Health, and Environment (SHE) culture.



Total Training Hours

Regular training programs are conducted by AKR to enhance employee competencies and support career development. These training initiatives are also intended to strengthen motivation, loyalty, and performance over time. In 2025, the total training hours delivered amounted to 23,014.5 hours, as detailed in the following table:

Total Training Hours by Gender [SEOJK F.22][GRI 404-1]

Description	2025			2024			2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Total Training Hours	20,400.5	2,614	23,014.5	23,285	2,561	25,846	40,355.9	10,855.3	51,211.2

Average Training Hours by Gender

Description	2025	2024	2023
Male	9.41	10.69	16.82
Female	8.83	8.57	25.89

Average Training Hours by Position Level

Description	Total Training Hours	Number of Employees	Average Training Hours in 2025
President Director – Director	59	31	1.90
General Manager - Senior Manager	150	72	2.08
Manager	2,684	131	20.49
Asst Manager	2,596.5	155	16.78
Supervisor	5,501	409	13.45
Staff - Senior Staff	1,870	418	4.47
Operative	10,154	1,247	8.14
Total	23,014.5	2,463	9.34

Note: excluding the Board of Commissioners and commissioner-level positions.

Throughout 2025, efforts to accelerate digitalization across various aspects of work continued through communication, education, socialization, and the implementation of various internal initiatives and events.

AKR Training Programs [GRI 404-2]

AKR training programs focus on enhancing employee competencies and aligned with business needs, designed to strengthen effective and efficient work capabilities while supporting sustained improvements in productivity and organizational maturity.

In 2025, several core Learning & Development programs supported the development of competent employees in their duties and responsibilities.

Training programs implemented within the Company can be classified into the following categories:

Onboarding Program

The onboarding program is designed as an initial orientation for all new employees joining the Company. It aims to provide comprehensive insights into AKR's Company Profile, Vision and Mission, the 5K concept, Corporate Values, as well as key employment policies and administrative procedures. Through this program, employees are expected to understand and comply with applicable regulations while being equipped to identify and mitigate potential work-related risks.

New employees also participate in an On-the-Job Training (OJT) program, which consists of a structured three-month learning period. This program is intended to prepare employees to effectively understand their roles and responsibilities, while enabling them to achieve the defined KPIs and key targets. The OJT focuses on essential materials relevant to each role, learning milestones during the probation period, and expected performance outcomes.

The learning targets within the onboarding program are systematically designed through mandatory technical training aligned with the training matrix of each position.

This approach ensures that new employees gain a clear understanding of business processes, workflows, Standard Operating Procedures (SOP), and Working Instructions, allowing them to contribute optimally to the organization.

Throughout the probation period, the Recruitment and Learning & Development Departments conduct monthly reviews to monitor employees' learning progress against established targets. This process serves to validate both learning achievements and performance outcomes based on the defined timeline. Where gaps or deviations are identified, corrective actions are promptly implemented to ensure alignment with the planned objectives.

At the end of the probation period, employees are required to submit a Probation Report, which is evaluated by their direct supervisor and management. Together with the assessment from the Human Resources Division, the evaluation results serve as the basis for confirming employees as permanent staff.

Non Technical Training Program

Soft skills training programs support the development of fundamental competencies required by individuals in performing their roles. These soft skills training programs can be classified into several categories, including:

1. **Transferable Training**
   This program is designed for employees at the middle and lower management levels. Its objective is to support individual development plans that are specifically aligned with employees' roles and responsibilities. The soft skills training covers areas such as leadership, problem solving and decision making, business presentation skills, time management, communication, and building effective interpersonal skills.
2. **Business Skills Training**
   This training is intended for employees at the middle management level and aims to equip participants with the knowledge and skills required to support their roles and functions at work. Requirements for business skills training are determined through People Development Committee meetings.

   Specific training programs included in this category consist of business acumen, risk management, project management, and financial modelling for feasibility studies.

Technical Training Program

This program consists of mandatory technical training for employees working in operational functions. The list of training programs is set out in a Training Matrix developed from a Training Needs Analysis for each job role within the Company.

The objective of this technical training is to equip participants with operational technical knowledge and skills in areas such as tank terminal operations, warehouse management, land transport, retail operations, distribution planning, and Safety, Health and Environment (SHE). The training is delivered by competent internal instructors with relevant expertise.

Technical training included in the training matrix includes Safety & Operational Tank Terminal, Safety & Operational Warehouse, Retail Operations, Permit to Work, Lock Out Tag Out, Hazard Identification Risk Assessment and Determining Control, and Incident Investigation. In addition, land transportation modules, including Truck Knowledge, Material Safety Data Sheet, Loading Unloading, and Defensive Driving Course, form part of the technical training curriculum for Land Transport personnel. The training program is updated every one to two years with current and relevant content to ensure employees are aligned with Standard Operating Procedures (SOP) and Working Instructions.

Within the technical training program, the Company also collaborates with training institutions and Professional Certification Bodies (LSP) to deliver training and certification programs. Certificates obtained from external training are issued by authorized institutions, including the Ministry of Transportation (land and maritime) and the National Professional Certification Agency (BNSP). These certifications ensure personnel meet nationally recognized competency standards.

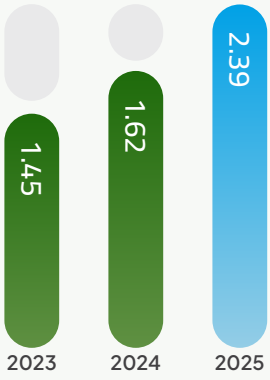
Through a comprehensive and continuous training program, the Company ensures that employees develop capabilities aligned with business needs and evolving industry demands. This commitment is implemented through the development of technical competencies, enhancement of non-technical skills, and strengthening of leadership

Rp2.39 Billion

Investment in education and training programs during 2025 at the AKR parent company

Training investment for AKR Holding employees

(in billions of rupiah)

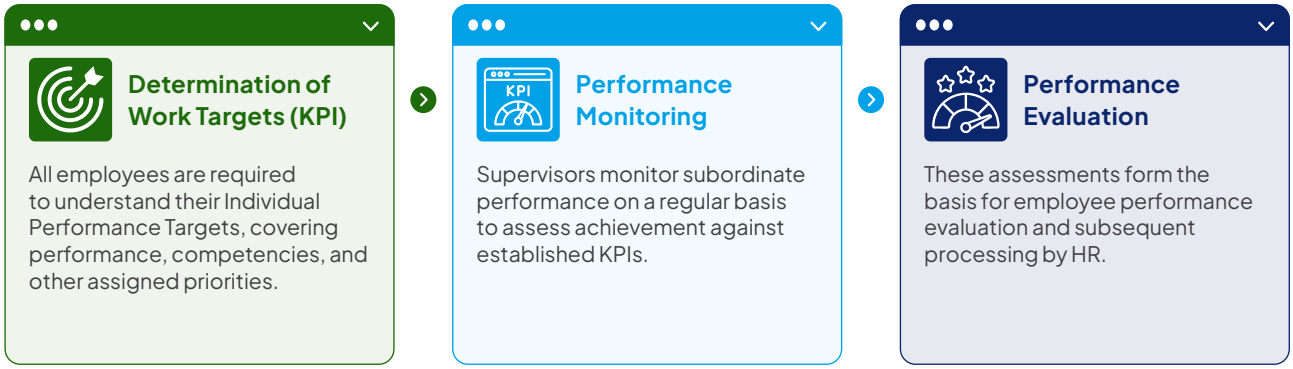


The Company and its subsidiaries implement structured training policies for both executives and employees. Training programs are designed to enhance technical (hard skills) and behavioral technical skill. Programs are tailored based on performance evaluation outcomes and organizational needs, ensuring alignment with competency development priorities. AKR and its subsidiaries deliver training through both external providers and in-house programs, including fire safety, HSSE, site training, Mandarin, and other relevant areas.

Employee Performance Evaluation [GRI 404-3]

AKR implements a structured performance appraisal system as part of its transparent, performance-based human capital management. Evaluations are conducted periodically based on established Key Performance Indicators (KPIs), with results serving as the basis for performance-based compensation, competency development, succession planning, and retention. This process is applied consistently across all employees of the Company and its subsidiaries. Performance evaluations are conducted twice a year through scheduled monitoring by supervisors, assessing the achievement of defined work targets. Employees under probation, contract arrangements, or temporary assignments are also subject to regular evaluations. At the directorate level, performance reviews are carried out based on overall business performance across respective divisions and departments.

The following outlines the Employee Performance Evaluation process implemented within the Company:



Percentage of Employees Receiving Regular Performance and Career Development Reviews by Gender
[GRI F.22][GRI 404-3]

Description	2025	2024	2023
Male	100%	100%	100%
Female	100%	100%	100%

Percentage of Employees Receiving Regular Performance and Career Development Reviews by Position Level
[GRI 404-3]

Description	2025	2024	2023
Director	100%	100%	100%
General Manager	100%	100%	100%
Senior Manager	100%	100%	100%
Manager	100%	100%	100%
Assistant Manager	100%	100%	100%
Supervisor	100%	100%	100%
Staff	100%	100%	100%
Operative	100%	100%	100%



05

Our Communities




AKR
AKR
AKR
AKR

AKR integrates business growth with social responsibility as part of its long-term strategy. This approach enables the creation of balanced value for shareholders, society, and the environment in a holistic and sustainable manner.

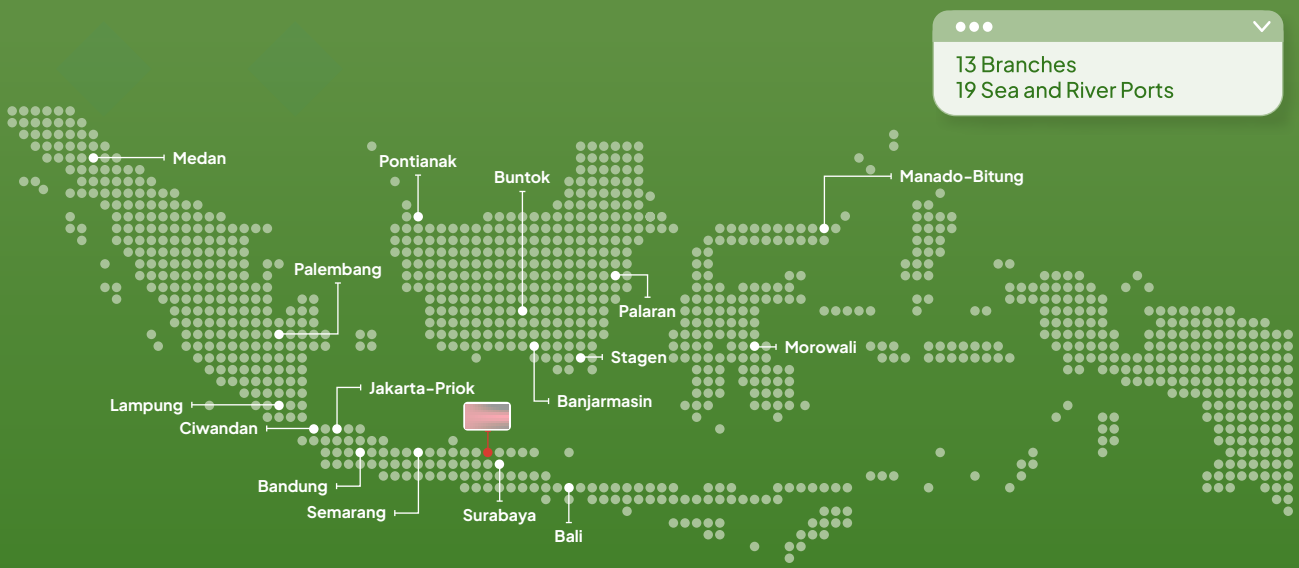
Sustainable Social Responsibility & Community Development

AKR integrates social responsibility into its sustainability strategy, aligned with the Sustainable Development Goals (SDGs). This approach ensures that business growth progresses alongside the creation of measurable and sustainable social value for surrounding communities, delivered through programs that build long-term capacity and self-reliance.

In its implementation, the Company applies a structured approach to identify, mitigate, and manage potential social impacts arising from its operations. Communities are actively engaged in Social Impact Assessments, AMDAL processes, and program design, ensuring the relevance, effectiveness, and sustainability of initiatives across AKR's operational areas. [GRI 413-2]

Furthermore, AKR is committed to empowering communities surrounding its operational areas through various welfare improvement programs, building harmonious relationships and forging productive partnerships with local communities to deliver more effective, efficient, and sustainable social programs, while engaging stakeholders in a transparent and participatory manner.

Proactive Support for the Needs of Communities in Operational Areas



Creating a Multiplier Effect through Our Operations and Business [GRI 203-2]

As part of its long-term commitment, AKR focuses on creating sustainable value for stakeholders through integrated operations that are aligned with the policies of the Indonesian government. The Company's role as a strategic partner is reflected in its support for national programs relevant to the energy and logistics sectors, while upholding principles of governance and business certainty that strengthen sustainable economic contributions while maintaining long-term business stability and resilience.

Multiplier Effect Sosial dari Bisnis AKR

- Improvement in regional and national economic growth
- Increase in direct and indirect employment
- The presence of anchor tenants supports the growth of downstream industrial ecosystems
- The existence of an integrated industrial estate (industrial estate and port within a single location) contributes to significant reductions in logistics costs
- Enhancement of industrial competitiveness in the global market

Cumulative Achievements until 2025

Investment

Rp 111.5 Trillion

Workforce

43,257 People

Achievements in 2025

Socio-Economic Impact of Gresik Regency

79.69
Human Development Index (HDI) – 2025
from 77.30 in 2021

5.47%
Unemployment Rate – 2025
from 8.00% over the past five years

5 year
Improvements in education quality, healthcare access, and community purchasing power

KEK Gresik
An emerging industrial hub supporting downstream development, strengthening the national supply chain, and creating employment opportunities.

JIIPE Receives the 2025 Investment Award in the Domestic Investment (PMDN) Category

The East Java Provincial Government presented the Investment Award 2025 to business actors demonstrating outstanding achievements in investment. In the Domestic Investment (PMDN) category, PT Berkah Kawasan Manyar Sejahtera (JIIPE SEZ) was awarded second place. As a Technology and Manufacturing Special Economic Zone (SEZ) covering approximately 3,000 hectares, JIIPE has recorded realized investment exceeding Rp 87 trillion as of the first quarter of 2025, including foreign investment commitments amounting to Rp 10 trillion.

JIIPE serves as a strategic logistics hub that strengthens the industrial competitiveness of East Java, and substantial investments have created thousands of jobs, strengthened local supply chains, and generated a significant multiplier effect on the economy of East Java along with national economic contributions.

Investing in Industrial Development Facilities for Indonesia's Economic Progress

[GRI 203-1]

To strengthen national industrial competitiveness, industrial estate and port facilities have been designed to support logistics efficiency and create employment on a significant scale. AKR, through its subsidiary PT Usaha Era Pratama Nusantara, collaborates with PT Berlian Jasa Terminal Indonesia, a subsidiary of PELINDO, in developing the Java Integrated Industrial and Port Estate Special Economic Zone in Manyar, Gresik, East Java.

JIIPE development aligns with the government's policy direction to enhance industrial competitiveness and strengthen the national logistics structure. The integration of the industrial estate and port within a single ecosystem provides cost advantages and supply reliability, while also strengthening Indonesia's position within regional and global supply chains in a sustainable manner.

JIIPE: : A Hub for Indonesia's Precious Metal Downstreaming Industry

The President of the Republic of Indonesia, Prabowo Subianto, inaugurated JIIPE's Precious Metal Refinery (PMR) of PT Freeport Indonesia, marking a strategic milestone in the national mineral downstreaming program that strengthens the mining industry value chain and supports Indonesia's economic self-reliance.

The facility utilizes the world's largest hydrometallurgy technology and is capable of processing anode slime into internationally certified gold and silver. The refinery significantly increases the value of minerals that were previously exported in raw form.

Involving PT Aneka Tambang Tbk (ANTAM) as a strategic partner, JIIPE has become the only industrial estate in Indonesia with an integrated precious metals downstreaming ecosystem. Positive impacts include increased mineral value added through domestic processing, thousands of jobs for local communities, improved Regional Original Revenue (PAD) for the Gresik Regency, and the development of downstream industries based on precious metals for both domestic and export markets.

As part of a National Strategic Project (PSN), the PMR adopts environmentally friendly technologies, supports the transition toward green energy, and opens opportunities for global investment, with JIIPE projected to become the largest precious metals industrial hub in Southeast Asia, strengthening Indonesia's competitiveness in the international market.

This inauguration marks a historic occasion in the management of Indonesia's natural resources, demonstrating the synergy between the government, PTFI, ANTAM, and JIIPE in contributing to national economic growth and community welfare.



JIIPE's Role in Supporting Local Workforce Absorption in Gresik

Aligned with efforts to foster inclusive and sustainable economic growth for surrounding communities, JIIPE continues to demonstrate its commitment to supporting the Gresik Regency government's policy to promote the employment of local workers within the industrial estate.

During the launch of the inaugural export of PT Xinyi Glass Indonesia on Tuesday, 18 March 2025, the Vice Regent of Gresik, Asluchul Alif, emphasized the important role of industries within JIIPE in optimizing the absorption of local labor.

Through synergy between the regional government, estate management, and business actors, JIIPE aims to ensure that it provides tangible benefits for the welfare of the people of Gresik while also contributing to local workforce absorption within the estate.



Creating Employment Opportunities and Promoting Local Recruitment [GRI 202-2]

AKR's recruitment policy ensures equal opportunities for qualified candidates without discrimination with selection conducted objectively and based on competence to ensure alignment with business needs and integrity standards.

For social responsibility approach and the strengthening of relationships with local stakeholders, the Company focuses on candidates from the primary operational areas (Ring-1), provided that they meet the established requirements.

This supports the sustainability of social relations, strengthens operational stability, promotes the creation of an inclusive and diverse work environment, and is expected to contribute meaningfully to regional development, improve community welfare, and support the sustainability of the Company's business. Recruiting employees from surrounding communities also brings several added values, including:

Understanding of Local Culture

Employees from local communities have a better understanding of local culture, customs, and traditions. They can help the Company navigate the local business environment, build relationships with local stakeholders, and communicate effectively with local customers.

Cost Efficiency

Local recruitment can be more cost-efficient compared to recruiting from outside the community. Transportation and accommodation costs during the recruitment process can be eliminated. As a result, recruitment and relocation expenses can be significantly reduced.

Strong Retention

Employees from local communities are more likely to remain with the Company for the long term because they have strong ties to the community. In turn, employee turnover rates tend to be lower.

Increased Diversity and Inclusion

Local recruitment can help AKR create a more diverse and inclusive workforce, enabling the Company to gain perspectives and understanding of local wisdom, which can lead to greater innovation and creativity.

Positive Impact on the Local Economy

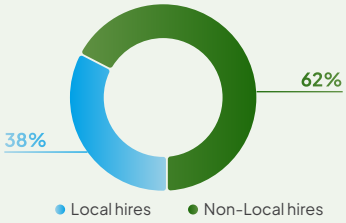
Local recruitment can have a positive impact on the local economy. It creates employment opportunities for individuals in the community, helping to reduce unemployment and encourage regional economic growth.

AKR Holding: Local Talent as a Driver of Operational Performance

AKR Holding recorded that 62% of its workforce consists of local residents from areas surrounding its core operations. This reflects the Company's commitment to strengthening human capital by empowering local talent as part of a sustainable workforce strategy. By prioritizing local recruitment within key operational entities, the Company enhances operational effectiveness through a stronger understanding of local social and geographical dynamics, while reinforcing relationships with surrounding communities.

This approach contributes to long-term value creation, both from business and social perspectives. Local workforce participation supports operational stability, reduces potential social risks, and strengthens the Company's social license to operate.

Local Hires – AKR only



APR: Hiring Local Talent to Support Operations

As part of its energy retail network expansion, APR contributed to job creation by employing 637 local residents to support gas station operations. The involvement of local workers, including through operational partnership schemes, ensures smooth service delivery across locations while strengthening ties with surrounding communities. This approach supports consistent service standards and enhances operational efficiency through a workforce that understands the local context.

This contribution creates meaningful value for stakeholders, particularly by strengthening the social impact of business expansion. Local hiring helps mitigate social risks, increase community acceptance, and support operational sustainability at the community level. It also contributes to workforce capability development in the energy retail sector, reinforcing the foundation for APR's long-term growth.



Engaging **Local Suppliers**

[GRI 204-1]

Suppliers are integral to the Company's business structure and operational sustainability. Therefore, supplier partnerships must meet the defined standards of quality, compliance, and reliability.

AKR defines local suppliers as business partners domiciled in Indonesia, particularly in areas surrounding the Company's operational locations. Use of local suppliers strengthens the supply chain and supports the Domestic Component Level (TKDN), contributing to economic activity in operational areas.

By engaging local suppliers, AKR reinforces its sustainability commitment through the utilization of domestic products and services, while also creating positive economic impacts for surrounding communities. As part of its sustainability strategy, AKR aims to achieve a minimum of 30% TKDN in B40 products, supporting national industry, strengthening domestic supply chains, and promoting the welfare of communities surrounding its operational areas.

60.81%

Average TKDN value of B40 products in 2025, exceeding the TKDN target.





Operational Impacts on Local Communities [SEOJK F.23] [SEOJK F.24] [GRI 413-1] [GRI 413-2]

AKR maintains safe and controlled operational standards to minimize potential impacts on surrounding communities and the environment, controlling risks related to air pollution, noise, fire, and other potential operational hazards through structured procedures and monitoring systems.

Each project and operational activity is preceded by a comprehensive impact assessment to identify and mitigate risks at an early stage with relevant activities supported by Environmental Impact Assessment (AMDAL) documents for regulatory compliance and AKR's commitment to responsibly managing environmental and social aspects.

To maintain constructive relationships with communities, AKR provides direct communication channels to receive reports, feedback, and complaints. With none received in 2025, this highlights the effectiveness of AKR's approach in sustainably managing social and environmental impacts.

Greening the Earth: AKR Plants Mangrove Trees on World Environment Day

Mangroves play a crucial role in protecting coastlines against abrasion, absorb carbon emissions, and are habitats for various marine species, making their presence highly strategic for maintaining coastal environmental balance.

As a tangible commitment to preserving these coastal ecosystems and strengthening environmental resilience within operational areas, in commemoration of World Environment Day 2025, AKR, together with Pelindo, the Indonesian Navy (TNI AL), the Pulau Laut Baru Police Sector, SMKN 2 Kotabaru, SMAN 2 Kotabaru, and Poltek Kotabaru, planted 1,000 mangrove seedlings at the jetty area of AKR – Stagen on 17 June 2025.

Attended by 200 participants, AKR reaffirmed its commitment to fostering environmental awareness, strengthening synergy with communities, and building a more sustainable future for the next generation with an activity that included employees, students, university students, and other stakeholders, and preceded by an Occupational Health, Safety, and Environment (OHSE) competition.





AKR Distributes 1,000 Compost Bags in Banjarmasin

In response to the waste management situation requiring an immediate solution in the City of Banjarmasin and as part of its commitment to environmental stewardship, AKR distributed 1,000 compost bags to the Banjarmasin City government on Thursday, 15 May 2025.

The handover ceremony was attended by the Head of Branch of AKR Banjarmasin together with the Mayor of Banjarmasin and the Head of the Banjarmasin City Environmental Agency. The assistance is expected to help the community manage domestic waste while also supporting waste sorting education programs implemented by the Environmental Agency.

The Mayor of Banjarmasin expressed appreciation to AKR for its environmental concern and hoped that CSR initiatives such as this would serve as an example for other companies.

CSR Program Management [GRI 3-3]

In operational areas, CSR programs are part of a commitment to social sustainability where they are based on needs and involve local communities from identification through to implementation to ensure relevance, effectiveness, and a measurable impact.

A direct field-based approach when planning ensures an objective understanding of the priority needs. The Company then works together with the community to determine programs in a focused manner so that resource allocation can deliver the most significant and sustainable benefits.

To ensure that program benefits can be measured, periodic evaluations cover the planning stage, implementation, achievement of targets, and the long-term impacts experienced by the community.

AKR CSR Pillars [SEOJK F.25]

AKR focuses its CSR programs on three main pillars:
1. Education
2. Health
3. Community Development

Improving community quality of life while expanding the positive impact of sustainability in operational areas, AKR also conducts other CSR initiatives covering social and religious activities, as well as support for the development of public facilities and infrastructure.

Education Pillar:



One of the most important efforts in improving community welfare is through education. However, not all regions have adequate, quality educational standards. Therefore, AKR is committed to supporting improvements in education quality, particularly in operational areas located in remote regions.

In collaboration with schools to ensure that the assistance is well targeted, AKR provides scholarship programs for high-achieving students from underprivileged families. In addition, for employees' children who achieve top academic rankings, namely ranks 1 (one) to 5 (five), AKR provides an education scholarship for 1 (one) year to encourage continued learning.

Health Pillar:



AKR is committed to supporting improvements in access to and the quality of healthcare services for surrounding communities. Through sustainable health programs, the Company provides basic health services, conducts health education initiatives, and implements disease prevention programs to increase awareness of healthy lifestyles.

AKR also strengthens local health infrastructure through various initiatives that have sustainable impacts on community welfare and inclusive social development.

Community Development:



Supporting the Improvement of Welfare for Surrounding Communities

Community development and empowerment programs in operational locations create positive social impacts, build a more empowered community ecosystem, and support the sustainable improvement of community welfare.

Implementation of Corporate Social Responsibility Programs [SEOJK F.25] [GRI 413-2]

Designed as reciprocal relationships that provide tangible benefits to communities, particularly in the fields of education, health, environment, and social welfare, AKR innovations in CSR programs deliver solutions that are more effective and sustainable.

Various annual CSR programs have become part of the Company's agenda, including:

1. Education scholarships for employees' children
2. Donation of sacrificial animals during the religious celebration of Eid al-Adha
3. Collaboration with local governments in environmental conservation efforts
4. Financial support for social community activities
5. Basic food assistance for communities affected by natural disasters and economically disadvantaged communities
6. Support for the development of community facilities
7. Blood donation activities

In addition to ongoing CSR commitments, several new programs for AKR and its subsidiaries have also been initiated, some of which are in response to urgent community needs. The following CSR programs were implemented 2025:

Education

AKR continued its annual scholarship program for high-achieving employees' children in 2025 as part of its support for improving education quality. In addition, the Safety Goes to School program provided Defensive Driving education to students in Kotabaru, aiming to instill safety awareness from an early age.

Reflecting AKR's commitment to supporting the development of youth competencies while strengthening its contribution to social development, at BKMS, CSR initiatives in the education sector support the SNB Industrial Literacy Team in preparing students from Islamic boarding schools to meet the needs of the industrial sector.

Building a Brighter Future: AKR Scholarship Program for Employees' Children

While it serves as a tangible demonstration of the Company's commitment to supporting the education of the next generation, the AKR Scholarship Program has become one of the most anticipated benefits for employees. Each year, hundreds of high-achieving children benefit from the program and this year, the number of scholarship recipients increased by nearly 18% compared to 2024. Nationally, a total of 278 children of AKR employees and 22 children from AKR Land successfully passed the selection process.

Beyond the numbers, this increase highlights that AKR not only focuses on business growth but also upholds its social responsibility in building a brighter future for the extended AKR family.



Mr. Eko, father of Shanum Zunaira Anjani, a first-time recipient of the AKR Scholarship.

"This scholarship serves as motivation for our child to continue achieving. The funds that were previously allocated for tuition fees can now be used to support extracurricular activities and tutoring. Currently, my child enjoys painting, and we have enrolled them in art lessons to help develop their talent."



Mr. Julian, father of Maleeka Hanna, a three-time recipient of the AKR Scholarship.

"This scholarship greatly helps ease education costs, especially with the annual increase in tuition fees. It is hoped that my child will continue to achieve strong academic performance so the scholarship can be maintained through university."



Mr. Sandi Saputra, father of Azzam Praditya, a two-time recipient of the AKR Scholarship.

"Azzam has received the scholarship twice. Alhamdulillah, the support from AKR has been very beneficial in supporting educational needs, particularly for the purchase of school supplies. Thank you to AKR for the support."

Health

In 2025, AKR continued its blood donation program as part of its commitment to public health and served as a sponsor in the organization of a sports week, aimed at encouraging healthy lifestyles and strengthening togetherness.

At JTT, CSR activities focused on the implementation of community health post (posyandu) programs for toddlers and the elderly as an effort to improve basic healthcare services in surrounding communities. Meanwhile, at BMS, the Company participated as a sponsor in the 2025 National Occupational Safety and Health Month (Bulan K3) activities organized by DK3P East Java, as a form of support for the implementation of occupational safety and health standards.

Supporting the Indonesian Red Cross (PMI), AKR Holds Another Blood Donation Program

Held at the Jakarta Head Office on Thursday, 13 March 2025, with employees ranging from staff to management, AKR once again organized a Blood Donation Program in collaboration with the Indonesian Red Cross (PMI). The donation process was conducted through strict screening by PMI to ensure the quality and safety of the donated blood, with 44 individuals meeting the requirements.

Through this activity, AKR reaffirms its commitment to supporting public health while also strengthening solidarity within the workplace.





Caring for Others: AKR Holds Another Blood Donation Program with PMI

AKR collaborated once more with the Indonesian Red Cross (PMI) to organize a blood donation activity at the Head Office in September 2025. Of the 75 employees who registered as volunteers, after undergoing health screening including blood pressure and Haemoglobin (HB) level checks, a total of 51 individuals were declared eligible to donate blood.



AKR Holds Blood Donation Activity at Tank Terminal Bitung

The blood donation at the Tank Terminal Bitung in Manado, in collaboration with the Indonesian Red Cross (PMI) of Bitung City, was attended by employees and security personnel.



JTT Cares for the Health of Toddlers and the Elderly



Elderly Posyandu: Blood Measurement Cartridge

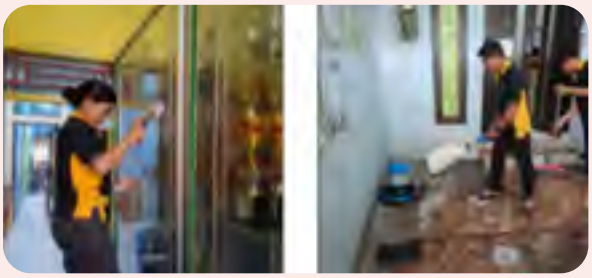
JTT initiated a Pos Pelayanan Terpadu (Posyandu) program four times within the year, from February to September 2025, specifically for the elderly to include Blood Measurement Cartridge activities as part of preventive health services.



Toddler Posyandu: Supplementary Feeding (PMT)

JTT Posyandu activities for toddlers support children's health from an early age. In 2024, the program ran three times, focusing on stunting prevention through health monitoring and ensuring adequate nutritional intake.

JTT distributed Supplementary Feeding (PMT) to help meet nutritional needs, with the initiative expected to increase community awareness of the importance of balanced nutrition for children's growth.



Inclusive Early Childhood Education (PAUD) – Kids Club Priok: Monthly Cleaning Service

JTT provided support to PAUD Inklusi – Kids Club Priok through a monthly cleaning service program that ran in October, November, and December 2025, as part of the Company's commitment to creating a clean, healthy, and comfortable learning environment for children.

Through this initiative, a thorough cleaning was carried out in classrooms, on floors, windows, and learning equipment to ensure that educational facilities remain well-maintained. In addition, JTT provided support through additional sensory tools for children with special needs, to facilitate a more inclusive and adaptive learning process. This initiative is expected to support a more optimal learning process and create a safe, hygienic, and child-friendly educational environment.



Community Facility Support: Provision of Iron Cabinet (ex Project P2A)

In December 2025, JTT provided an iron cabinet for documentation needs related to ex Project P2A, forming part of the Company's contribution to administrative facilities and document storage for the community.

Community Development

In supporting social and economic growth, various community empowerment programs in 2025 focused on enhancing the skills and capacities of local communities to become more independent and competitive.

AKR also developed several programs for urgent needs, particularly in emergency situations such as natural disasters reflecting a commitment to be a responsible partner that actively contributes to the welfare of surrounding communities.

AKR's Commitment to Communities Surrounding Its Operational Areas



AKR Provides Assistance to Flood-Affected Communities in Pekalongan

AKR's CSR program for residents affected by flooding in Panjang District, Bandar Lampung saw 500 basic food packages distributed, each containing five kilograms of rice, five cartons of instant noodles, and one can of sardines. Reaffirming a commitment to supporting social sustainability and easing the burden of communities within operational areas, the handover ceremony was attended by the Head of Panjang District, the Heads of Panjang Utara and Pidada Subdistricts, neighborhood leaders, local RT representatives, Babinsa officers, and community representatives.



Appreciation for Sanitation Workers: AKR Distributes 100 Basic Food Packages

Reaffirms a commitment to supporting community welfare and strengthening the important role of sanitation workers, AKR's CSR program distributed 100 basic food packages to Kotabaru Regency Environmental Agency (DLH) sanitation workers as a form of appreciation for serving on the frontline maintaining environmental cleanliness.



Solidarity in Times of Disaster: AKR Supports Employees Affected by Flooding

In supporting the welfare of employees and communities surrounding its operational areas, Head of Retail Operations Semarang, Mr. Kiswantoro, handed over AKR food assistance to employees of Mitra SPBN Jambean who were affected by flooding following the collapse of the Sengkarang River embankment in Pekalongan due to heavy rainfall and increased river water levels.



Driver Safety Education for Young Drivers

As part of its commitment to road safety and traffic discipline, AKR Stagen, in collaboration with Pelindo and Kotabaru Polytechnic, conducted a driving safety seminar at Kotabaru Polytechnic.

The initiative aims to equip young drivers with the knowledge and awareness to drive safely, responsibly, and in compliance with traffic regulations. Through this collaboration, the Company reinforces its role in promoting transportation safety while strengthening awareness among the younger generation on the importance of disciplined driving practices.






Sharing for Humanity and Social Responsibility

Through its AKR DPR program, AKR provides humanitarian support to disaster-affected communities and frontline public service personnel. Assistance includes aid for communities in Sumatra, as well as support for firefighters and rescue teams, along with regular food distribution for communities around operational areas. This reflects the Company's commitment to delivering meaningful and sustained social impact.



Social and Community Activities and Commemorative Events

AKR actively supports community-based social and religious activities as part of its commitment to social cohesion. Throughout 2025, the Company contributed to religious events such as Isra Miraj, supported religious institutions, and renovated places of worship in West Bandung. AKR also participated in community events, including Independence Day celebrations and other local initiatives. On major religious holidays, the Company distributed Eid al-Fitr food packages in Pontianak and Mempawah, as well as sacrificial animals across various operational regions for Eid al-Adha.



Community Skills Development: Fish Farming Training

AKR conducted a youth-focused fish farming training program in Banjarmasin in collaboration with the Department of Food Security, Agriculture, and Fisheries (DKP3). The program aims to strengthen technical skills while encouraging the development of fisheries-based businesses. It also creates new economic opportunities for local communities, particularly youth, supporting long-term well-being and economic self-reliance.



Community-Based Waste Management Through Compost Bag Distribution

AKR works with local communities in Banjarmasin to distribute compost bags as part of its environmental sustainability efforts. The initiative encourages households to manage organic waste independently through simple composting practices. Beyond reducing household waste, the program also promotes greater awareness and participation in maintaining a clean environment, while creating value from organic waste.



Coastal Ecosystem Conservation Through Mangrove Planting

To mark World Environment Day, AKR conducted a mangrove planting initiative in Kotabaru in collaboration with various stakeholders. The program supports coastal conservation efforts, enhancing biodiversity and helping protect against coastal erosion. The initiative also engages employees and local communities, strengthening awareness of the importance of preserving coastal ecosystems in a sustainable manner.

Community Economic Empowerment through Entrepreneurship Training

AKR conducted an entrepreneurship training program for productive low-income residents in Sungai Taib Village, Kotabaru, on October 6, 2025, as part of its commitment to community economic empowerment.

The program focuses on building practical business skills, equipping participants with a basic understanding of entrepreneurship and the motivation to start and grow their own businesses. This initiative supports increased productivity and contributes to long-term economic improvement.



JTT: Promoting the Circular Economy through the WeConnect 2.0 Program

As part of its sustainability commitment, AKR, through JTT, continues the WeConnect 2.0 Program: Community Empowerment Through Plastic Recycling for Economic Independence in 2025. The program covers a full cycle of activities, from launch, training, and hands-on sessions with professional facilitators, to learning visits to the Kertabumi Recycling Center and Lazuardi Global Utama.

During the implementation phase, plastic shredding and production activities are ongoing through early 2026, with progress reaching 53% by the end of 2025. Production output reached 32 kg in October 2025 (training phase), 50 kg in November 2025, and 22.65 kg in December 2025. Monitoring and evaluation are conducted continuously, with overall progress reaching 61% for the October 2025 to February 2026 period.

Through this program, participants gain not only technical skills in plastic shredding but also an understanding of recycling business models and market opportunities. This approach supports economic self-reliance while contributing to plastic waste reduction and environmental sustainability.



AKR Provides Assistance for Flood Disasters in Aceh, North Sumatra, and West Sumatra

Together with the Ministry of Energy and Mineral Resources (ESDM) through the National Disaster Management Agency (BNPB), AKR, distributed assistance to communities affected by natural disasters in Aceh, North Sumatra, and West Sumatra. The handover took place at the BNPB National Logistics Cluster Command Post at Halim Perdanakusuma Air Force Base, Jakarta and consisted of 15 tons of rice, 2,200 blankets, 2,200 sarongs, and 850 mats. All assistance was received directly by BNPB for immediate distribution to the affected areas.

AKR also helped in Tanjung Pura District, Langkat Regency, North Sumatra five days after the peak of flooding on 28 November 2025 had inundated around 80% of residents' homes by distributing 44 food packages containing rice, mineral water, and instant noodles. The assistance was immediately distributed to residents gathered at the location and became one of the first forms of aid received directly by the affected community.

This reflects AKR's empathy and concern for disaster victims, while also demonstrating the Company's commitment to supporting national disaster response efforts.





Series of Idul Adha Qurban Activities 1446 H

In collaboration with various institutions and community groups to commemorate Idul Adha 1446 H, AKR distributed qurban animals to communities in operational areas across Indonesia, including:

- Cianjur, in collaboration with the Ministry of Trade
- Tanjung Priok, handed over to Pelindo
- Banjarmasin, together with KPLP Trisakti Port
- Bitung, with the City Government to be distributed through the Tasmir Board
- Palaran, to Handil Bakti Subdistrict and Nur A-Sunnah Mosque
- Stagen, through the local Village Head
- Palembang, together with the local neighborhood head (RT) and surrounding community

The distribution took place from 4 to 8 June 2025, with the hope of bringing blessings and strengthening relationships among all members of the community and reflects AKR's CSR commitment in its operational areas.





AKR Assists Communities Affected by Fire

As a demonstration of concern, AKR's CSR initiative in Kapuk Muara saw food packages and mineral water distributed to residents affected by a fire near the AKR site in Kampung Sawah, RT 17 RW 04, Penjaringan, North Jakarta.

The handover took place on Thursday, 12 June 2025, and was attended by representatives of the local community as AKR continued to demonstrate its commitment to CSR programs while expressing genuine empathy for communities surrounding its operational areas.



BMS: Growing Together, Empowering Surrounding Communities

BMS recognizes that communities surrounding operational areas require continuous attention and support. Fishermen operating in the waters of the JIIPE Port are encouraged to enhance their capacity through training programs and the provision of larger boats, enabling them to sail further toward the strait estuary. In addition, residents of surrounding villages also receive capital assistance and training to help them develop independent businesses.

In 2025, BMS distributed assistance, including business capital support, funding for the renovation of the fishermen's hall, basic food packages, and financial support for mosque renovation.



Training Program for the Fishermen's Association of Mengare Kramat Village

The Fishermen's Association of Mengare Kramat Village consists of approximately 190 fishermen. To support the development of the JIIPE Port, BMS provides training programs and support initiatives to help fishermen and their families adapt to the changing conditions.

The program includes skills training to open employment opportunities in the construction sector and within companies, as well as entrepreneurship training to develop independent businesses as alternative sources of livelihood.
As an additional form of support, BMS also provides larger boats that enable fishermen to sail further toward the strait estuary, allowing them to continue their profession with a wider operational range.

Support for Communities in the Three Manyar Villages

The Company ensures that the presence of the JIIPE Port delivers both direct and indirect benefits to communities in the three villages of Manyarejo, Manyarsidomukti, and Manyarsidorukun, collectively known as the Three Manyar Villages.

As part of its social responsibility, BMS implemented various support programs aimed at improving the welfare of local residents, including the creation of employment.



Assistance for the Renovation of Public Facilities

BMS provides financial assistance for the renovation of various public facilities to support community welfare. In 2025, several were completed including funding for the renovation of Hidayaturrohman Mosque in Banyuwangi Village, Manyar.





BKMS: Promoting Economic Self-Reliance and Strengthening Local Communities

BKMS is committed to advancing local economic development in areas surrounding the Gresik Special Economic Zone (KEK). The focus includes strengthening business capacity, enhancing human capital quality, and providing infrastructure that supports community well-being. Through various initiatives, BKMS enables local businesses and communities to participate in the industrial ecosystem and capture sustainable economic value.

In 2025, BKMS continues to implement programs focused on SME development, improving community service quality, and expanding economic support facilities across its operational areas.



MSME Business Matching and Establishment of a Metal Industry Hub

BKMS facilitates metal craft MSMEs (iron, steel, and copper) to improve product standards and workforce capabilities, enabling them to become suppliers for tenants within the Gresik Special Economic Zone. The program is delivered through business matching initiatives, focused group discussions (FGDs) involving tenants, business operators, and relevant agencies, as well as on-site mentoring by experts from the Ministry of Industry.

The program involves 32 MSMEs and employs more than 40 local workers, while supporting the establishment of a metal industry hub in Menganti Subdistrict, Gresik Regency. Key outcomes include improved product quality, enhanced workforce skills, and increased business investment in production equipment and machinery.



Construction of the Manyarejo Village Government and Service Building

BKMS supports the improvement of the Manyarejo Village Government and Service Building as part of its efforts to enhance public service quality in the Ring-1 area of the Gresik Special Economic Zone (KEK). The initiative aims to support sustainable village development while creating a more representative and comfortable environment for community services.

Through this program, BKMS contributes to improving service quality and enhancing community access to public services.





Community Housing Management Grant

BKMS supports the provision of community housing for workers in the Gresik–JIIPE Special Economic Zone through the construction of 12 housing units, with management subsequently entrusted to the Manyar Sidorukun Village-Owned Enterprise (BUMDes).

The program provides decent and affordable housing for workers while generating economic value for the local community through BUMDes-led management. In addition, the presence of communal housing supports local economic activity by meeting the daily needs of residents.





JIIPE CARES 2025: Empowering Communities, Building the Future

2025 marked a pivotal year in strengthening resilient and empowered communities. This commitment is delivered through the JIIPE CARES Five-Pillar CSR framework:

1. Health
2. Education, Social, and Religious Affairs
3. Community-Based Economy and Entrepreneurship
4. Infrastructure
5. Sustainable Environment

In the health pillar, the Company expanded access to essential services through the provision of ambulances and clean water tanks for surrounding villages, supporting improved healthcare access and basic living standards.

In infrastructure, the Company developed a new village office in Mangunrejo to enhance public service quality. In Manyarsidorukun Village, a community-managed boarding facility was established, creating new economic opportunities driven by and for local residents.

Beyond physical infrastructure, the Company strengthens community-based economic development through targeted capability-building programs:

- Professional Certification: In collaboration with BNSP and KADIN, equipping local workers with nationally recognized competencies
- Support for Local Artisans: Bag-making training with the Gresik Regency Regional National Crafts Council, and quality enhancement for copper MSMEs in collaboration with the Gresik Regency Cooperative, Industry, and Trade Office and the Ministry of Industry
- Technical Skills Development: Sewing and air conditioning (AC) technician training with the Ministry of Industry's Industrial Training Center, supported by the distribution of sewing machines and AC servicing equipment to residents and village-owned enterprises (BUMDes)

To support environmental sustainability and circular economy initiatives, the Company also provided pickup trucks for waste transportation. This enables BUMDes to manage household waste with economic value, creating additional income opportunities while reducing environmental impact.

These integrated initiatives were recognized with an award in the "Excellence in Investment Dominance and Strategic Downstreaming" category at the Bisnis Indonesia Group (BIG) 40 Awards 2025.

For us, sustainable industrial growth must create shared prosperity. JIIPE CARES continuously moving forward to empower communities, strengthen local resilience, and build a more sustainable future together.





Realization of Community Development Funds

CSR program realization in 2025

Rp32.80 Billion

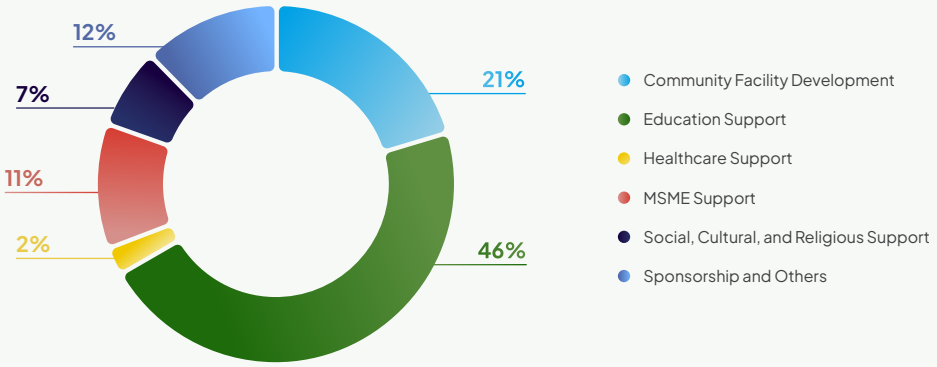
Representing a significant increase (>200%) compared to the previous year

AKR Trading gross profit allocated to CSR

0.8%

Increased from 0.3% in 2024, reflecting stronger social investment

Graphics of 2025 CSR Program Realization by Category



Throughout 2025, AKR allocated Rp32.80 billion to CSR programs, a significant increase from Rp10.3 billion in 2024. This reflects a more structured and strategic approach to social investment, aligned with business priorities, particularly in strengthening stakeholder relationships and supporting operational sustainability in key regions.

Allocation was directed toward initiatives with long-term impact, with a focus on education and human capital development, community infrastructure and facility enhancement, and economic empowerment through support for local SMEs. The Company also expanded contributions to social, cultural, and religious programs, as well as community partnerships through strategic sponsorships.

Company CSR Funds

2025	2024	2023
Rp32,796,009,694	Rp 10,308,383,881	Rp24,197,277,383

CSR Funds of AKR Parent Company

2025	2024	2023
Rp23,319,641,399	Rp 7,877,606,178	Rp11,337,010,470



06

Our Conduct: Governance, Ethics & Compliance




Terminal Location
13 Branches
19 Sea and River Ports
Manado-Bitung
Palaran
Morowali
Stagen

> Corporate governance serves as a fundamental pillar in ensuring regulatory compliance, accountability in decision-making, and operational integrity. A well-structured governance framework supports transparency and ethical business practices, while safeguarding business sustainability and driving long-term value creation for stakeholders.

Governance Structure **and Composition**

[GRI 2-9]

The consistent implementation of Good Corporate Governance (GCG) allows AKR to maintain operational discipline, service quality, and stable business performance. A clear governance structure and composition support effective and measurable decision-making processes that strengthen stakeholder trust and the creation of sustainable value.

AKR's governance practices are based on the following regulations and guidelines:

1. Law of the Republic of Indonesia No. 40 of 2007 concerning Limited Liability Companies;
2. Law of the Republic of Indonesia No. 8 of 1995 concerning the Capital Market;
3. Financial Services Authority (OJK) Regulation No. 21/POJK.04/2015 concerning the Implementation of Corporate Governance Guidelines for Public Companies;
4. OJK Regulation No. 32/POJK.04/2014 concerning the Planning and Implementation of General Meetings of Shareholders of Public Companies (POJK 32/2014);
5. OJK Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers and Public Companies;
6. Indonesian Corporate Governance General Guidelines (PUGKI) 2021 issued by the National Committee on Governance Policy (KNKG);
7. ASEAN Corporate Governance Scorecard (ACGS) issued by the ASEAN Capital Market Forum (ACMF); and
8. Indonesian Corporate Governance Roadmap issued by the Financial Services Authority.

In accordance with the prevailing provisions, the Company's governance structure consists of the main organs, namely the General Meeting of Shareholders (GMS), the Board of Commissioners, and the Board of Directors, with the Board of Commissioners and the Board of Directors supported by supporting organs, each with clearly defined roles and responsibilities in accordance with their respective functions.

All governance structures and mechanisms at AKR are based on the principles of ethical behavior, accountability, transparency, and sustainability. AKR's commitment to these governance practices serves a guiding framework for operational activities in maintaining performance, supporting sustainable growth, and creating value for stakeholders. More detailed information regarding AKR's governance structure is presented in the Corporate Governance chapter of the 2025 Annual Report

Selection and Nomination Process for Governance Bodies [GRI 2-10]

The selection and nomination process for governance bodies is based on strict and objective requirements, grounded in the principles of equality and fairness, and ensures that each selected individual possesses the required competence, integrity, and role suitability, enabling governance functions to be carried out effectively in accordance with their respective responsibilities.

Shareholders hold full authority to determine the composition of the Board of Commissioners and the Board of Directors through the General Meeting of Shareholders (GMS) and in accordance with the prevailing laws and regulations.

The Nomination and Remuneration Committee (NRC) under the Board of Commissioners subsequently conducts the selection of candidates based on qualifications, competencies, and compliance with POJK provisions, which are then submitted as recommendations to be decided through the GMS. Members of the Board of Commissioners and the Board of Directors are appointed based on qualifications that meet the requirements stipulated in POJK Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies.

Strict controls prevent conflicts of interest within the Company, such as the limitation and prohibition of affiliation relationships among the Board of Directors, the Board of Commissioners, and Controlling Shareholders to maintain governance integrity.

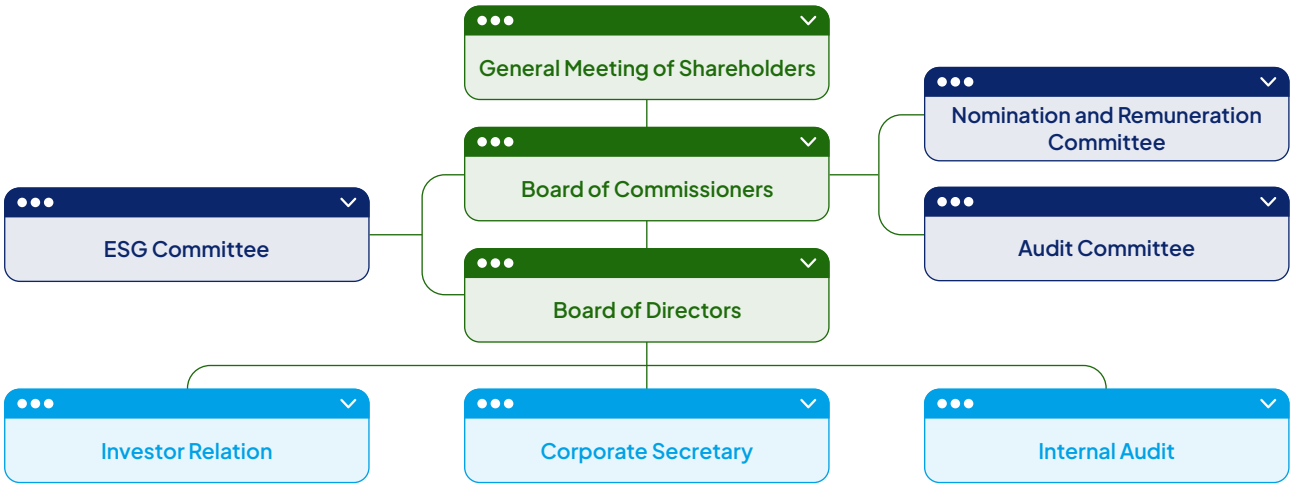
Chair of the Highest Governing Body [GRI 2-11]

AKR's governance structure refers to Law No. 40 of 2007 concerning Limited Liability Companies, which consists of the following organs:

- **General Meeting of Shareholders (GMS)**
  As the highest governance organ, the GMS holds ultimate decision-making authority, through which shareholders exercise their rights and authority over the management of the Company.
- **Board of Commissioners**
  The Board of Commissioners is responsible for supervising the Board of Directors in managing the Company and is supported by two Committees, namely the Audit Committee and the Nomination and Remuneration Committee, in the execution of its supervisory functions
- **Board of Directors**
  The Board of Directors is responsible for managing the Company and is supported by the Internal Audit Unit, the Corporate Secretary, and Investor Relations.

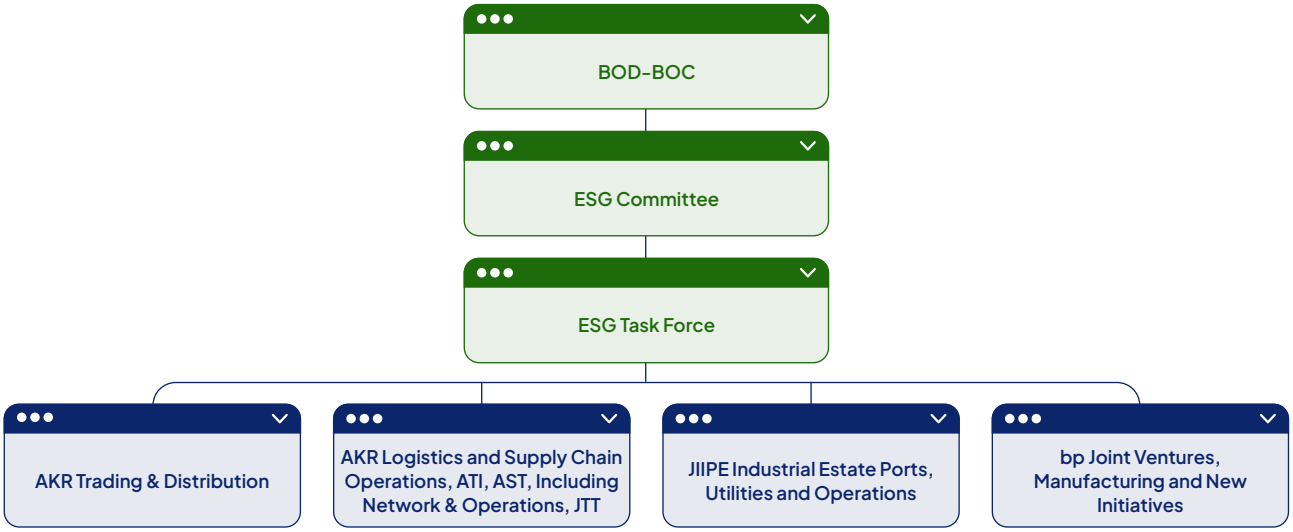
AKR's governance structure comprises the Board of Directors and the Board of Commissioners. The Board of Directors serves as the executive body, while the Board of Commissioners acts as the supervisory organ responsible for overseeing the performance of the Board of Directors. The highest governing body of the Company is chaired by the President Commissioner, who holds a nonexecutive role, while the President Director carries out the executive function.

GCG Structure



AKR ESG Committe

The ESG (Environmental, Social, and Governance) Committee is led by and reports directly to the President Director, a commitment reflecting the Company's commitment to managing and integrating sustainability aspects into all business activities. The Committee is responsible for determining strategy, providing recommendations, coordinating, reporting, and monitoring the Company's ESG initiatives. [SEOJK E1]



The ESG Committee and the Management of Sustainability at AKR [GRI 2-12][SEOJK E1]

The ESG Committee serves as the primary steering and oversight body for the implementation of sustainability principles covering economic, environmental, and social aspects. All Committee roles and directions are aligned with the Company's objectives, values, mission, policies, and sustainability strategies and targets.

Sustainability initiatives are integrated according to each division's respective roles and responsibilities, with each division's Director responsible for ensuring effective implementation. The ESG Committee periodically conducts coordination and evaluation with designated division representatives to monitor the achievement of sustainability performance.

Delegation of Authority of the AKR ESG Committee [GRI 2-13]

The ESG Committee oversees the ESG Task Force, which consists of Senior Employees from each division, with the Committee having the following authorities:

1. Access data, documents, and other information regarding the Company's resources required for the implementation of the Sustainability Action Plan.
2. Communicate directly with employees, including the Board of Directors and the ESG Task Force, in relation to its duties and responsibilities.
3. With the approval of the Board of Commissioners, involve independent parties outside the ESG Committee members, if required, to assist in the execution of its duties.
4. Exercise other authorities granted by the Board of Commissioners.

In greater detail, the ESG Committee will:

1. Review business processes and identify as well as manage the impacts of AKR's operations on environmental, social, and governance aspects.
2. Observe and review regulations and developments in Indonesian and international sustainability standards, determine material topics relevant to AKR, and provide recommendations to the highest level of the ESG Task Force in formulating appropriate sustainability strategies, policies, targets, and guidelines for AKR.
3. Periodically review AKR's sustainability strategies, policies, targets, and guidelines.
4. Periodically review AKR's sustainability performance across all aspects of AKR's Sustainability Commitment.
5. Review the effectiveness of communication in disseminating AKR's sustainability policies to internal and external stakeholders.
6. Participate in the development of public policies related to climate change and environmental impacts.

Corporate Secretary Continues to Play an Active Role in Ensuring the Integration of Sustainability Principles within AKR and Supporting for the Board of Directors and the Board of Commissioners [GRI 2-13]

The Company's Corporate Secretary ensures that the ESG Committee and the ESG Task Force remain aligned with evolving ESG dynamics, regulatory developments, and emerging best practices.

In 2025, as part of efforts to integrate ESG and sustainability considerations into AKR's operations, the Corporate Secretary took the lead in driving the following key initiatives:

- Ensuring compliance with capital market regulations through timely reporting and disclosures, while strengthening transparency of ESG-related information.
- Providing updates on ESG standards and sustainability reporting developments, including readiness for the implementation of standards such as PSPK 1 and PSPK 2.
- Coordinating cross-functional ESG implementation through the ESG Task Force and aligning sustainability strategies with the Company's business direction.
- Conducting internal training, outreach, and discussions on ESG and sustainability reporting.
- Supporting the preparation of the Annual Report and Sustainability Report, while enhancing the quality of ESG disclosures.
- Strengthening internal and external coordination in sustainability program implementation and ESG communication with stakeholders.

Throughout 2025, the ESG Committee actively performed its oversight role through periodic updates and cross-functional coordination supported by the Corporate Secretary. This approach enabled effective, adaptive, and responsive monitoring of ESG implementation in line with operational dynamics and regulatory developments. The Committee's oversight focused on four (4) key priority areas, including:

1. **Oversight of ESG Implementation and Disclosure Quality**
   The Committee oversees the preparation of the Company's Sustainability Report, ensuring accuracy, consistency, and strategic relevance across all ESG disclosures. It also ensures that the sustainability narrative reflects actual program implementation on the ground in practice and aligns with the Company's long-term strategic direction under AKR Horizon 2030.
2. **Readiness for Regulatory Developments and Reporting Standards**
   Amid rising regulatory and investor expectations on regarding the quality of sustainability disclosures, including developments in PSPK / IFRS Sustainability Standards, the Committee monitors the Company's readiness to respond to these changes. Regular updates are provided on regarding relevant ESG regulatory developments, including insights from the Company's participation in external ESG forums and seminars, ensuring preparedness to adapt reporting practices going forward.
3. **Strengthening Cross-Functional ESG Governance**
   The Committee supports the establishment and coordination of a cross-functional ESG Task Force to integrate sustainability into day-to-day decision-making. This includes facilitating internal ESG awareness initiatives, encouraging early identification of material sustainability risks, and overseeing the development of ESG data infrastructure to support reliable and consistent reporting.

4. **Monitoring of External ESG Assessments and Recognition**
   The Committee monitors the Company's positioning across various external ESG indices and assessments, and evaluates independent reviews of the quality of the Annual Report and Sustainability Report. This monitoring aims to maintain and enhance the credibility of the Company's sustainability disclosures in the eyes of investors and stakeholders, while also serving as constructive input for the continuous improvement of reporting quality.

Sustainability Competency Development [GRI 2-17][SEOJK E.2]

AKR consistently facilitates the enhancement of sustainability competencies for members of the Board of Directors and the Board of Commissioners through the provision of various learning materials and development programs. Participation by Company representatives in these programs is aimed at strengthening understanding of the integration of sustainability aspects into business strategy and governance, while supporting decision-making aligned with ESG principles. The programs implemented include short courses, workshops and seminars, as well as involvement in sustainability-related projects.

In 2025, sustainability-related seminars were attended by Company representatives to enhance environmental awareness and sustainability practices among AKR personnel, and to encourage sustainability leadership at the senior management level. The workshops and training programs undertaken throughout 2025 covered, among others, the following topics:

- Sustainability regulations and governance policies (POJK and SEOJK).
- Sustainability reporting standards (IFRS S1–S2, GRI, and ISSB).
- Sustainable finance and the integration of ESG into business strategy.
- Corporate governance (GCG) and ESG risk management.
- Sustainability reporting for industrial sector companies.
- Corporate reputation, corporate communication, and digital trust.
- Technology integration and cybersecurity in governance.
- Capital market developments and information disclosure.

Meanwhile, sustainability competency development in the form of dedicated training programs for members of the Board of Directors conducted throughout 2025 is presented as follows:

No.	Training Title	Training Date	Training Venue	Organizer
Suresh Vembu				
1.	Navigating ESG Challenges through Strengthening Good Corporate Governance Policies	18 March 2025	Zoom	ICSA
2.	The Role of Public Companies in Sustainable Finance: Understanding TKBI Version 2	13 March 2025	Zoom	ICSA
3.	Cybersecurity Integration in GCG: The Important Role of the Corporate Secretary	29 October 2025	Zoom	ICSA
4.	OJK Year-End Dialogue	5 December 2025	Jakarta	OJK
Termuti Tiban				
1.	PPL – PSAK Update (IAI Jakarta)	23–24 January 2025	Jakarta	IAI
2.	Webinar Asia – Assessing the Impact of US Tariffs	10 April 2025	Jakarta	Standard Chartered
3.	IAI Webinar – Comprehensive Review of Tax Audits in the Coretax Era Based on PMK No. 15 of 2025	3 July 2025	Jakarta	IAI
4.	IDX–GRI–AEI Seminar: GRI 102 & GRI 103 Climate Change and Energy Topic Standards Confirmation	3 September 2025	Jakarta	IDX

AKR Enhances Readiness for IFRS S1 & S2 Implementation

AKR, through its Corporate Secretary and Finance & Accounting functions, conducted a hybrid session on IFRS S1 & S2 in collaboration with EY Indonesia. The session involved Management, Investor Relations, and representatives from subsidiaries and joint ventures, as part of efforts to strengthen readiness for global sustainability standards.

This initiative has established a solid foundation for IFRS S1 & S2 adoption. Core elements such as governance, strategy, risk management, and metrics & targets are already embedded in the Sustainability Report. The Company continues to enhance climate risk analysis and its integration into business strategy, recognizing both potential impacts on operations, regulation, and reputation, as well as opportunities arising from the energy transition and the development of the JIIPE green industrial zone.

Through IFRS S1 & S2, the Company aims to strengthen transparency, accountability, and investor confidence, aligned with its commitment to delivering sustainable value for shareholders and stakeholders.





Collaboration to Strengthen Safety Culture in the Oil and Gas Industry

As part of its commitment to strengthening safety culture in the oil and gas industry, AKR participated in a CEO Safety Talk facilitated by the Ministry of Energy and Mineral Resources. The session featured AKR's Head of Operations & Network, Joseph Pangilinan, alongside other national industry leaders.

The discussion highlighted the role of leadership, digital monitoring systems, and crosssector collaboration in building an adaptive, technology driven safety culture. Through this participation, AKR reinforced its commitment to advancing industry safety standards while promoting stakeholder collaboration to create a safer and more sustainable working environment.

Performance Evaluation of Governance Bodies [GRI 2-18]

A remuneration policy designed to encourage the overall performance of the Board of Commissioners and the Board of Directors has strengthened the implementation of Good Corporate Governance (GCG) at AKR, by considering not only shortterm financial achievements but also sustainable long-term performance. For the Annual General Meeting of Shareholders (AGMS), the Company also periodically evaluates its governing bodies with reference to GCG principles, as well as followup actions on the results of previous evaluations.

The performance evaluation of the Board of Commissioners and the Board of Directors is based on the achievement of Key Performance Indicators (KPIs) established in accordance with the Company's strategy and work plan, including sustainability targets. In determining remuneration, nonfinancial aspects—such as operational performance, environmental and social performance, and compliance with governance principles—are also considered reflecting the Company's commitment to responsible business practices and sound governance as key pillars for long-term success.

The annual performance evaluation of the Board of Directors is conducted as follows: the President Director evaluates the performance of each Director, while the performance of the President Director is assessed by the Nomination and Remuneration Committee (NRC). The evaluation covers financial achievements and ESG aspects, with the results serving as the basis for determining the remuneration of the Board of Directors and for formulating improvement measures based on self-assessment outcomes.

The performance evaluations of the Board of Commissioners and the Board of Directors are conducted through the mechanism of the General Meeting of Shareholders (GMS) and are based on the achievement of financial, operational, environmental, social, and governance performance targets.

Transparency And Accountability

Transparency and accountability are key principles supporting the Company's sustainability and growth, reinforced through their consistent application across business and operational activities, and strengthening AKR's position as a trusted company focused on sustainability and positive stakeholder impact.

Transparency in Corporate Governance forms the foundation for decision-making processes and the disclosure of material information to stakeholders. Meanwhile, the principle of accountability clearly defines the roles and responsibilities of each governing body, ensuring that Company management is measurable, efficient, and consistently aligned with GCG practices.

In 2025, AKR's commitment to transparency and accountability, particularly in sustainability performance, was demonstrated through various achievements and recognitions from external parties. These recognitions reflect the Company's efforts in implementing sustainability principles and sound governance practices, while creating added value for stakeholders.

The Role of Governance Bodies in the Preparation of the Sustainability Report [GRI 2-14]

The preparation of the Sustainability Report is directly supported by AKR's governance bodies. The Board of Directors is responsible for leading and controlling operational activities to ensure alignment with the Company's strategic direction. Under the leadership of the President Director, the Board of Directors ensures that the sustainability vision and mission—covering environmental, social, and economic aspects—are implemented consistently in line with GCG principles.

The supervisory role is carried out by the Board of Commissioners. The Audit Committee assists the Board of Commissioners in ensuring the implementation of GCG, the effectiveness of internal control systems, the enhancement of transparency (including financial reporting), and the review of the independence and objectivity of the public accountant. The Nomination and Remuneration Committee (NRC), which operates independently and without affiliation to the Board of Commissioners, the Board of Directors, or the Company's controlling shareholders, also supports the Board of Commissioners in carrying out its governance functions.

The formulation and strengthening of AKR's sustainability strategy are undertaken by the ESG Committee in collaboration with the Board of Directors. The strategy is designed within the framework of the AKR Sustainability House and implemented through flagship programs under each strategic pillar across business units. Progress is monitored through AKR Horizon 2030, which serves as the Company's sustainability progress tracker. In the preparation of the Sustainability Report, the ESG Committee is involved from the early stages, encouraging cross-functional workshops and providing approval for the determination of material topics disclosed in this report.

Code of Conduct

The Code of Conduct is a behavioral guideline for all employees in carrying out their duties and responsibilities, upholding integrity, professionalism, and compliance with applicable regulations. The Company regularly conducts socialization activities to reaffirm the role of stakeholders in monitoring and reporting indications of violations through the whistleblowing system, thereby strengthening awareness and understanding of the importance of honesty, integrity, and accountability as integral elements of AKR's business culture.

Remuneration Policy [GRI 2-19]

AKR's remuneration policy stipulates that members of the Board of Commissioners receive monthly honoraria, while members of the Board of Directors are provided with compensation comprising base salary, performance-based bonuses, benefits, various allowances, and management stock options. In addition, all Commissioners and Directors are covered by insurance.

Remuneration Determination Process [GRI 2-20]

Remuneration for members of the Board of Commissioners and the Board of Directors is determined by shareholders at the General Meeting of Shareholders (GMS), based on recommendations from the Nomination and Remuneration Committee (NRC), which considers the results of performance evaluations. The Company does not engage external consultants to determine the remuneration of either the Board of Commissioners or the Board of Directors.

Annual Total Compensation Ratio [GRI 2-21]

Taking into consideration data confidentiality, AKR is unable to disclose in this Sustainability Report detailed information on the annual compensation ratio of the highest-paid individual compared with the average annual total compensation of all employees, as well as the percentage increase in the annual compensation ratio. Information regarding the total remuneration received by the Company's Board of Directors and Board of Commissioners for 2025 is disclosed in the Corporate Governance chapter of the Company's Annual Report.

Whistleblowing Mechanism [GRI 2-26][GRI 2-16]

AKR's violation reporting mechanism, the Whistleblowing System (WBS), serves as a channel for reporting alleged violations of ethics, policies, or laws related to the Company's activities. This mechanism may be used by employees, thirdparty vendors, suppliers, and other stakeholders to submit reports in a secure and confidential manner.

Through this mechanism, AKR receives reports regarding indications of violations, including fraud, corrupt practices, breaches of the Code of Conduct, and violations of applicable laws and regulations. Each report is received by the President Director and subsequently followed up through an investigation process conducted by the Internal Audit Unit in an objective and comprehensive manner, in accordance with applicable laws and regulations and the Company's internal policies.

Communication with the reporter is conducted confidentially by the Whistleblower Protection Officer when additional information or clarification is required to support the investigation process.

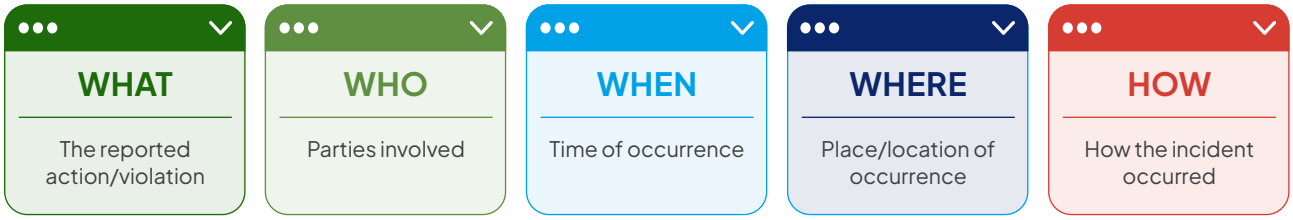
In 2025, AKR implemented several initiatives to strengthen the violation disclosure mechanism, as follows:

- Monitoring the implementation of policies aimed at maintaining sound corporate governance.
- Disseminates information on new regulations and guidelines related to governance and sustainability principles.
- Maintains communication with internal and external stakeholders to support transparency.
- Participates in seminars and briefings on new governance-related regulations and guidelines.

As of 2025, the reporting channels available within the Company include: [SEOJK F.24] [GRI 2-26]

Website-based reporting system/ online form available at: https://wbs.akr.co.id	E-mail addressed to: lapor.haryanto.adikoesoemo@akr.co.id	WhatsApp number at: +62 811-1321-911

Through these reporting channels, AKR optimizes the reporting process for critical matters within the Company, including those related to economic, social, and environmental aspects, to ensure appropriate attention and followup. In submitting a report, the whistleblower is required to provide accountable initial indications of the alleged fraud or violation, supported by relevant data or evidence (where available), including, among others:



The reporter is entitled to receive protection from the Company, including:

1. Assurance of confidentiality of the reporter's identity and the contents of the report, except where disclosure is required by law enforcement authorities,
2. Protection against any detrimental treatment toward the reporter, such as:
   a. unfair dismissal;
   b. demotion or reduction in rank; and
   c. harassment or discrimination in any form;
3. Prohibition of unfavorable records being placed in the reporter's personal file,
4. Assurance of protection from threats, intimidation, criminal or civil legal sanctions, or any other form of retaliatory action by the reported party,
5. Protection also applies to parties conducting investigations and those providing information related to the report ,
6. If the reporter experiences retaliation in the form of pressure, threats, or other retaliatory actions, the reporter may submit a complaint to the President Director. If the issue cannot be resolved internally, the reporter is guaranteed the right to bring the matter to an independent external institution.

As of 31 December 2025, AKR had received one (1) report through the Whistleblowing System. All reports received were followed up and resolved in accordance with applicable regulations and internal procedures.

Risk Management

[SEOJK E.3][GRI 2-23]

Risk management is an integral component of governance and business planning, designed to anticipate economic dynamics, changes in the business climate, and increasingly complex competitive landscapes. The risk management framework has been integrated into strategic and operational planning processes and is supported by adequate resources to ensure consistent and effective implementation.

In line with business growth and development, AKR continuously refines its procedures and risk mitigation methodologies to remain relevant and adaptive. This enables the Company to conduct comprehensive risk identification and evaluation, while also providing assurance and confidence to stakeholders regarding the sustainability and resilience of AKR's business.

In accordance with the framework of the ASEAN Corporate Governance Scorecard (ACGS), AKR strengthens the integration of sustainability within corporate governance and strategic planning. AKR recognizes recognizes the importance of promoting sustainable growth and a long-term business orientation. Long-term growth is believed to be founded on responsible financial planning and risk management, with a focus on reducing environmental impact, enhancing social contributions, and complying with high governance standards.

Based on the above, an annual review of the Company's capital and debt structure is conducted by the Board of Directors, while carefully assessing alignment with the Company's strategic objectives and risk profile, including risks related to sustainability issues and climate change challenges.

In making strategic decisions, AKR integrates risk assessment into a broader and more comprehensive risk management framework. This approach not only emphasizes financial health and performance but also systematically incorporates ESG aspects as a foundation for capital allocation planning and debt management, ensuring that the value generated by the Company delivers sustainable benefits to shareholders and all stakeholders.

Risk Management and Internal Control System [GRI 2-24]

AKR manages risk through a combination of top-down and bottom-up approaches to ensure comprehensive risk assessment coverage. The Board of Directors evaluates key risks at the corporate level, while Heads of Departments, Branches, and Subsidiaries are responsible for identifying and assessing risks specific to their respective units or business lines.

All risk management processes are coordinated in an integrated manner with the Enterprise Risk Management (ERM) Department at the Head Office, which consolidates, monitors, and manages identified risks across working units. This approach ensures that risk management implementation within AKR is structured, consistent, and reinforces accountability.

In detail, the roles and responsibilities of the Company's ERM Department are as follows: [GRI 2-24]

1. Developing and proposing risk management concepts and frameworks, including risk appetite, risk philosophy, risk tolerance, policies, procedures, and governance structures, for implementation by the President Director in alignment with the Company's vision and mission.
2. Implementing and communicating risk management policies and procedures in a continuous and consistent manner.
3. Ensuring that all key and significant risks are identified, measured, and adequately mitigated.
4. Submitting priority risks requiring immediate management attention based on the existing risk profile, taking into account impact and likelihood after evaluating the effectiveness of existing internal controls.
5. Ensuring and continuously monitoring the implementation of approved risk mitigation plans in accordance with established timelines.
6. Reviewing and providing input to Branch, Division, Department, and Subsidiary management regarding risk mitigation plans, including in response to new issues arising during implementation.
7. Conducting validation and verification, particularly for key risks, of existing risk controls and implementation progress of mitigation and action plans through direct field visits to operational units.
8. Conducting ongoing initiatives to build a culture of risk awareness, ownership, and vigilance, emphasizing that risk management is the responsibility of all AKR personnel.
9. Preparing and periodically submitting the Consolidated Risk Management Report to the President Director and relevant Directors.

The risks faced by the Company and the corresponding risk management efforts are as follows:

1. **Country Risk**
   Indonesia's macroeconomic conditions, political situation, and government regulations influence AKR and other companies operating in Indonesia.
   a. Economic and Geopolitical Risk
      Economic and geopolitical risks remain a key concern, particularly amid escalating tensions in the Middle East since late February 2026. The conflict involving the United States, Israel, and Iran, including the closure of the Strait of Hormuz, a critical global energy route has driven higher oil prices and logistics costs, while increasing uncertainty in global energy supply. These developments may affect both global and domestic economic conditions, including inflation, growth, and the stability of Indonesia's energy sector.

      As an oil and gas distribution operator, AKR identifies these developments as material sustainability risks in the short to medium term, particularly related to in relation to price volatility and potential supply chain disruptions. The Company addresses these risks through an integrated risk management approach, including active monitoring of market and regulatory developments, prudent credit analysis, and disciplined investment decisions, supporting thereby supporting operational resilience and sustainable performance.

      The Company continues to assess the evolving impact of geopolitical dynamics on its operations and sustainability strategy. Any material impact will be reflected in the financial performance of the next reporting period.

   b. Risk of Changes in Government Policy
      The Company is exposed to risks arising from changes in government policies that may affect its domestic operations. Policy shifts covering taxation, currency controls, interest rates, import-export regulations, subsidized fuel schemes, labor, licensing, and investment may influence overall performance. Most fuel products and certain basic chemicals traded and distributed by the Company are sourced from imports. Changes such as import restrictions, quotas, duties, or tariffs could disrupt supply or increase costs, potentially affecting business performance. The award of subsidized fuel distribution contracts in subsequent years, being subject to the Government's tender process and the continuation of deregulation policies, also depends on the Company's ability to meet various eligibility criteria.

2. **Industry Risk**
   Industry demand and supply remain key drivers of AKR's performance. The trading and distribution segment is closely linked to demand for basic chemicals and petroleum products, which tracks national and regional economic activity. The logistics segment is also exposed to demand cycles, as it provides infrastructure and services to third parties. Economic slowdowns in both domestic and global markets may reduce trade flows, shipping activity, and demand for logistics services.

   The Company also faces competitive pressures from peers in similar businesses, as well as structural shifts in the energy and chemical markets, including the transition to cleaner energy, changing customer preferences, and concentration in certain sectors and customers. In response, the Company continues to strengthen its logistics infrastructure, maintain reliable supplier relationships, and enhance service quality.

   Global supply chain disruptions and rapid technological change present additional risks. Delays in adopting digital systems, automation, and supply chain technologies may affect efficiency, service reliability, and competitiveness.

3. **Operational Risk**
   Operational risk arises when the Company fails to comply with standard operating procedures, when employee management is ineffective, when systems experience disruptions, or due to external events such as weather changes, natural disasters, or supply chain disruptions. These risks relate to the Company's day-to-day operations.

   Accordingly, standard operating procedures are continuously updated and refined to reduce potential risks and ensure alignment with business requirements and technological developments. The Company also develops backup technologies and operational systems in the event that the primary system fails. A centralized IT system supports monitoring of product storage and distribution. Employees responsible for these systems receive regular training to enhance expertise and operational vigilance.

   To ensure effective and sustainable operational risk management, the Three Lines of Defense approach is applied, namely: (a) business units managing daily operational risks as preventive controls; (b) Risk Management as detective controls; and (c) Quality Assurance as corrective controls.

4. **Safety, Health, and Environment Risk**
   AKR may encounter Safety, Health, and Environment (SHE) risks given that the Company operates in the basic chemicals, fuel distribution, manufacturing, and logistics sectors. These risks include fire, product spills, improper waste handling, equipment malfunction, system failures, and other incidents. SHE risks not only affect the Company but may also impact communities surrounding operational areas.

   To mitigate these risks, strict occupational safety procedures and targeted employee training for handling emergency and non-routine situations are implemented. SHE procedures are continuously updated in accordance with government regulations, organizational standards, and applicable certifications across regions of operation.

5. **Financial Risk**
   The main risks faced by the Company in financial instruments are credit risk, market risk (including interest rate risk, foreign exchange risk, and commodity price risk), and liquidity risk. Regarding credit risk, the Company implements strict monitoring in granting credit to customers.

   To address commodity price volatility and foreign exchange risk, the Company applies a stable business model using price-based formulas, with foreign exchange exposure managed through hedging strategies. The Company's financial risk management practices are described in detail in the consolidated financial statements audited by the Public Accounting Firm Purwanto Susanti dan Surja (member firm of Ernst & Young).

In its internal control framework, AKR refers to the internationally recognized framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO). COSO defines internal control as a process involving the Board of Commissioners, the Board of Directors, and other personnel. This definition aligns with AKR's internal control system, which emphasizes organization-wide responsibility.

The Company believes that its internal control system provides reasonable assurance with respect to the achievement of the following objectives:
1. Effectiveness and efficiency of operations
2. Reliability of financial reporting
3. Compliance with applicable laws and regulations

AKR views internal control as an integrated series of actions embedded throughout its core management processes, namely planning, execution, and monitoring. The components of the internal control system include:
1. Control environment, encompassing integrity, ethical values, competence, management philosophy, operating style, and assignment of authority and responsibility.
2. Risk assessment, aimed at identifying, analyzing, and managing risks across business activities.
3. Control activities, including policies and procedures established by management to support achievement of objectives.
4. Information and communication, enabling relevant information exchange to support operations and control.
5. Monitoring, conducted through ongoing activities, separate evaluations, or a combination of both.

More detailed information regarding AKR's Risk Management and Internal Control System is presented in the Corporate Governance chapter of the Company's 2025 Annual Report.

Evaluation of Risk Management Implementation [GRI 2-26]

AKR continues to strengthen its risk management framework and integrated internal control system to ensure the Company's readiness to address various potential risks. The framework is designed to provide early warning signals of potential risks that may affect business performance and sustainability, enabling mitigation measures to be implemented in a timely and measurable manner.

The implementation of risk management provides positive contributions in supporting planning processes, decision-making, and reinforcing GCG practices at AKR. The risk management system helps reduce both the likelihood and impact of risks through effective mitigation plans with respect to quality, accuracy, and timeliness.

Through a structured risk management system, AKR is able to identify and manage risks more systematically, enabling strategic and informed decision-making related to the management of the Company's operations and its subsidiaries.

As part of AKR's efforts to strengthen a risk-aware culture across all operational areas, the Company implemented a series of initiatives throughout 2025, including:

1. Conducting refresher sessions on risk management and its implementation for branch-level risk owners.
2. Providing risk management awareness sessions for new employees.
3. Conducting surveys to assess employee understanding of the Company's risk awareness culture.

Strengthening GRC in Response to the New Criminal Law Regime

Following the enactment of Indonesia's new criminal law regime through the Criminal Code (KUHP, Law No. 1 of 2023) and the Criminal Procedure Code (KUHAP, Law No. 20 of 2025), the Company has taken proactive measures through internal awareness programs and the strengthening of its Governance, Risk, and Compliance (GRC) framework. These initiatives are focused on enhancing management and employee understanding of the implications of the new legal framework, particularly with regard to the expanded scope of corporate criminal liability. Through structured internal communications and socialization programs, the Company ensures that all functions recognize the importance of regulatory compliance, effective oversight, and well-documented decision-making processes.

In parallel, the Company continues to reinforce the implementation of GRC through the refinement of internal policies, enhancement of control systems, and the strengthening of a compliance-oriented culture across all levels of the organization. These efforts include reinforcing the Code of Conduct, strengthening the whistleblowing system, and enhancing capabilities in identifying and mitigating legal risks. This approach forms an integral part of maintaining operational resilience and ensuring that the Company remains adaptive to regulatory changes while minimizing legal risk exposure in the future.

Financial Implications and Other Risks Due to Climate Change [GRI 201-2]

AKR has identified climate change as a risk factor that may affect the sustainability of operations and long-term performance. Accordingly, the Company conducts structured assessments of climate-related risks and opportunities across all business units as part of its integrated risk management framework.

The results are used as a basis for formulating policies and making strategic decisions, including expansion planning and business portfolio management. This approach is intended to maintain business resilience while limiting exposure to potential financial and operational impacts arising from climate change.

Over more than six decades of its business journey, AKR's resilience has been consistently demonstrated. This is reflected in the development of various business lines, which began in the logistics and supply chain sector, with core competencies in the distribution of basic chemicals and fuel for both B2B and retail segments. Over time, AKR has continued to evolve and now plays an active role in supporting Indonesia's manufacturing sector through the JIIPE Special Economic Zone (SEZ).

As part of efforts to support the Government's climate change agenda, since 2022, the Company, through its ESG Committee, has established a commitment to support the achievement of the net zero emission (NZE) target by 2060 through operational efficiency, participation in the biodiesel energy transition programs, and innovation in new energy sources. This long-term commitment is a key focus of AKR's ESG Committee and will be implemented through a roadmap with measurable targets. As part of the Action Areas within the AKR Sustainability House, this effort includes a comprehensive evaluation of business and operational activities to monitor the Company's contribution to achieving Indonesia's NZE target.

Business Ethics and Compliance

[GRI 2-27]

Business ethics and compliance are key to building sound and sustainable corporate governance. These principles are applied across all operational activities to ensure that business is conducted responsibly, transparently, and in accordance with applicable legal and ethical standards, as part of the Company's commitment to safeguarding long-term business sustainability.

In practice, the principles of ethics and compliance apply to all AKR personnel at every level of the organization without exception. Implementation begins from the time employees join the Company through the signing of the Code of Conduct, which serves as a mandatory guideline in carrying out daily duties and activities. The Company also strengthens understanding of the Code of Conduct through internal awareness programs and enforces disciplinary measures for any violations, ranging from administrative sanctions to termination of employment.

AKR is committed to complying with all applicable laws and regulations, including those related to environmental protection, social and economic responsibilities, product quality, customer protection, respect for human rights, labor practices, prevention of corruption and gratuities, tax compliance, and other relevant areas. The implementation of business ethics and compliance forms an essential part of the Company's social and economic responsibilities, as well as its efforts to build trust with communities, the environment, and all stakeholders.

AKR also periodically conducts Legal Due Diligence to ensure full compliance with applicable regulations, including regulatory developments aligned with the ASEAN Corporate Governance Scorecard (ACGS).

As of the end of the reporting year, there were no sanctions, either monetary or nonmonetary, related to noncompliance with applicable laws and regulations.

Sustainability Policy Foundation

To ensure integrated and measurable business sustainability, AKR has various policies that serve as the foundation for implementing ESG principles across operational lines. These policies include, among others, the Sustainable Procurement Policy, Human Rights Policy, and Environmental and HSSE Policy, which are designed to ensure that business practices are conducted responsibly, comply with regulations, and align with applicable sustainability standards.

Through this policy framework, AKR reaffirms its commitment to managing risks, maintaining operational integrity, and creating long-term value for all stakeholders.

Sustainable Procurement Policy	Human Rights Policy	Environmental Policy
Since 2023, AKR has implemented a Sustainable Procurement Policy designed to regulate procurement processes across the Company. This policy integrates sustainability principles into all stages of the procurement process, including supplier selection, risk evaluation assessment, and performance monitoring. Through this policy, AKR is committed to ensuring that every stage of its supply chain considers environmental, social, and economic aspects, while promoting responsible and sustainable business practices. This policy can be accessed on the Company's website: https://www.akr.co.id/esg/esg-overview/sustainable-procurement-policy.	The Company is committed to respecting and protecting human rights through the implementation of nondiscrimination and equality principles across all human resource management processes. This policy prohibits forced labor, child labour, and all forms of harassment, while ensuring the availability of reporting mechanisms and safe and healthy working conditions. The Company also respects the rights of communities surrounding its operational areas. This policy applies to all employees and related entities within the Company. This policy can be accessed on the Company's website: https://www.akr.co.id/esg/esg-overview/human-rights-policy	The Company is committed to conducting operations that are safe, secure, and environmentally responsible as a foundation for long-term business stability. This commitment is realized realized through compliance with occupational health and safety and environmental regulations, risk management and emergency preparedness, emission reduction and improved energy efficiency, responsible waste management, as well as continuous evaluation and improvement of HSSE performance. The Company also promotes environmentally friendly innovation and maintains open and transparent communication with all stakeholders. This policy can be accessed on the Company's website: https://www.akr.co.id/esg/esg-overview/hsse-policy

Conflict of Interest [GRI 2-15]

AKR recognizes the potential risk of conflicts of interest and is committed to complying with all applicable laws and regulations, particularly POJK No. 42/POJK.04/2019 concerning Affiliated Transactions and Conflicts of Interest. This commitment is realized through preventive measures to protect the interests of stakeholders from potential adverse impacts that may arise.

As part of its internal control framework, AKR establishes specific principles and procedures that serve as guidelines for the Board of Directors, including the following:

1. The Board of Directors is required to avoid conflicts of interest in carrying out its duties. The Board of Directors does not use its position for personal interests or for the interests of related persons or parties.
2. The Board of Directors must avoid any activities that may affect its independence in carrying out oversight of the Company.
3. The Board of Directors is required to complete a Special Register containing information on the share ownership of Directors and/or their immediate family members in other companies.
4. If a conflict of interest occurs, it must be disclosed, and the relevant Director must not be involved in the Company's decision-making process related to such matter.
5. The Board of Directors is required to submit a declaration regarding conflicts of interest related to matters contained in the Company's Work Plan and Budget.

Anti-Corruption Commitment [GRI 205-1] [GRI 205-2][GRI 205-3]

A zero-tolerance policy toward corruption, gratuities, and all forms of fraud is part of strengthening integrity and corporate governance. This commitment is implemented through the AKR Horizon 2030 framework, which prioritises clean and responsible business practices as a key foundation for supporting the Company's long-term sustainability.

As part of prevention and early detection efforts, AKR provides a violation reporting mechanism through the Whistleblowing System (WBS), which can be accessed securely and confidentially by employees as well as other stakeholders. The Company also complies with all applicable anti-corruption laws and regulations, particularly Law No. 20 of 2001 concerning Amendments to Law No. 31 of 1999 on the Eradication of Corruption, to ensure transparency, accountability, and ethical business practices across all operations.

AKR requires all Company personnel to sign an Integrity Pact as a declaration of commitment to avoid corruption, collusion, and nepotism (KKN). This is applied to partners and suppliers to ensure that all business processes, including the procurement of goods and services, are conducted honestly, transparently, and accountably throughout the Company's value chain.



100% of employees

have signed the Integrity Pact and received internal awareness training on the Company's Code of Conduct, which includes its AntiCorruption commitment.



100% *of supplier* & vendor

have signed the Integrity Pact and received awareness and communication on the AntiCorruption commitment.

AKR adopts a firm stance against any violations of the Integrity Pact as part of its efforts to maintain a clean, professional, and integrity-driven working environment. Any employee proven to have committed a violation will be subject to sanctions applied progressively according to the severity of the violation, ranging from moral and administrative sanctions to civil or criminal legal proceedings, and may be required to resign without entitlement to compensation.

The enforcement of the anti-corruption commitment also applies to business partners, including suppliers and vendors. AKR does not tolerate the involvement of third parties in corruption or gratuity practices and will impose strict sanctions in the form of unilateral contract termination without compensation, as well as any necessary legal actions, in accordance with applicable laws and regulations.

In 2025, there were no reports related to violations of regulations concerning corruption and gratuities involving the Company.

Participation in Public Policy Development

AKR engages with various stakeholders, including government institutions, in public policy development by providing constructive input to support a healthy business climate and encourage sustainable economic growth. This engagement contributes to long-term sustainability and positive economic impact. AKR also actively participates in industryrelated business associations to collectively convey perspectives, insights, and policy recommendations.

Political Involvement Policy

AKR maintains a neutral and independent stance by not providing support to, or aligning with, any political party or political interest. This ensures that business activities and operations are conducted objectively, transparently, and free from political influence that could give rise to conflicts of interest.

The Company does not engage in political contributions, including funding to political parties or political groups, and prohibits the use of Company assets and facilities for political activities. Employees who choose to run for political office are required to resign from their positions at AKR to preserve the integrity and independence of the Company. [GRI 415-1]

Data Privacy and Cybersecurity

[GRI 418-1]

As AKR views the rapid development of digital technology as a factor that increases exposure to data protection and cybersecurity risks, the Company has progressively strengthened, since 2021, information security controls as part of its ongoing risk management efforts.

These enhancements are supported by structured cybersecurity policies and procedures aimed at safeguarding data confidentiality, system integrity, and the continuity of the Company's operations.

Such efforts are carried out on an ongoing basis to protect the confidentiality, integrity, and availability of information, while strengthening operational resilience against evolving cyber threats.

AKR's policies, governance frameworks, and standard procedures related to data privacy and cybersecurity are outlined in, among others:

- ITE-SCO-SCO-POL-001 – IT Security Policy
- ITE-SCO-SCO-PRO-001 – Cyber Security Incident Response

To ensure the security and confidentiality of personal and consumer data, various technologies are employed, including data encryption, multifactor authentication (MFA), data masking, and tokenization, to ensure that only authorized parties can access critical information and to minimize the risk of data breaches.

Security systems are enhanced through endpoint protection, real-time threat monitoring using Security Information and Event Management (SIEM), and intrusion detection and prevention systems (IDS/IPS). Employees participate in cybersecurity training programs and awareness initiatives, and AKR continues to adopt advanced technologies, including next-generation firewalls and artificial intelligence, to enable rapid threat response and maintain the reliability of the Company's digital operations.

AKR's Information Technology (IT) governance follows an organizational structure aligned with functional responsibilities to ensure the effectiveness, efficiency, and security of digital operations. Each function carries strategic responsibilities, including data center management, network operations, application development, technical support, and cybersecurity monitoring. In addition, AKR provides IT services at branch offices to ensure comprehensive support for business operations, reflecting a commitment to integrated and responsive IT governance.

In 2024, AKR conducted internal dissemination and awareness activities related to its Privacy Notice as part of efforts to strengthen data protection and established a dedicated task force responsible for managing and monitoring data privacy matters.

In 2025, there were no incidents involving personal data breaches. The Company continues to safeguard data security and confidentiality through systems, policies, and ongoing oversight.

AKR Cybersecurity & Data Privacy Framework

Amid accelerating digitalization, AKR continues to strengthen cybersecurity resilience and data protection as part of its risk mitigation and business sustainability strategy. Key risks addressed include operational disruption, data breaches, and regulatory compliance.

Security Enhancement

- Multi-Factor Authentication (MFA) & *passwordless authentication*
- Endpoint protection and centralized monitoring
- System standardization and enhanced data analytics

Tujuan:
Reduce the risk of data breaches and cyber threats

Data Protection & Governance

- Data classification: Public | Internal | Confidential
- Strengthened access controls and data security policies
- Internal and external audits (Ernst & Young)

Tujuan:
Ensure robust and reliable data governance

Awareness & Capacity Building

- Regular cybersecurity training (bi-monthly)
- Phishing simulations
- Quiz-based evaluation with continuous improvement

Tujuan:
Reduce human error and strengthen organizational readiness

Risk Management & Incident Response

- Email security monitoring (spam filters, quarantine)
- Incident response and mitigation procedures
- Integration with Business Continuity Plan (BCP)

Tujuan:
Minimize downtime and maintain service reliability

Cybersecurity Performance 2025

- ZERO material cyber incidents and data breaches throughout 2025
- Implementation of MFA and passwordless authentication to strengthen access controls
- Enhanced system monitoring and operational security

Awareness Training Program 2025

- Bi-monthly webinars via Microsoft Teams (starting April 2025)
- Phishing simulation-based training
- Quiz-based evaluation, with mandatory retakes for participants who do not meet the required standard

Strengthening Cybersecurity Capabilities through Digital Trust Insights 2026

As part of its ongoing efforts to enhance cybersecurity resilience, AKR's IT team participated in the "Digital Trust Insights 2026: Cybersecurity in an Era of Uncertainty" forum organized by PwC Indonesia. The forum provided insights into evolving global cyber risks, including increasing threat complexity, expanding attack surfaces, and the growing emphasis on proactive, resiliencebased approaches.

Participation in this forum strengthens the Company's capability to anticipate relevant cyber risks and respond to emerging threats. Key insights are integrated into AKR's cybersecurity strategy, particularly to enhance risk management practices, strengthen data protection, and ensure reliable operational continuity.

AKR Customer Relationship Management (CRM) System [SEOJK F.17]

Managing customer relationships plays a critical role in maintaining operational reliability and service quality and is supported by a Customer Relationship Management (CRM) system that enables demand planning, purchase history analysis, and structured projections of customer needs.

The integration of this digital system enables the delivery of fuel and basic chemicals to be executed on time, in accordance with specifications, and through efficient distribution management.

CRM Services

- New Customer Outreach
- Reminders and Appointments
- Integration with Attendance Applications
- AKR News
- Planning and Forecasting
- Customer Discount Simulation
- Customer Offers

Digitalization, Automation & Simplification

From:
- Paper-Based Submission
- Approval via Email
- Separate System
- Not Integrated
- Manual Mapping
- Web based

Becomes:
- Paperless
- System-Based Approval
- Integrated System (All-in-One)
- Fully Integrated System
- Geo-Tagging Technology
- Mobile and Web-Based Application

In more detail, the functions of this IT-based CRM are as follows:

- **Display New Customers**
  Sales representatives can enter prospective customers into the system.
- **Planning and Forecasting**
  Sales representatives can prepare sales plans for each customer for the next 1 month.
- **Appointment Reminders**
  The system provides reminders for all appointments scheduled by sales representatives.
- **Customer Discount Simulation**
  Sales representatives can calculate margin contributions before providing price quotations to customers in a PDF file.
- **Integration with the Absence Application (Outside the Office)**
  Sales representatives can perform check-in and check-out at customer locations without having to come to the office, as AKR has implemented geo-tagging technology in this system.
- **AKR News**
  Sales representatives can receive updates from the AKR team related to products, pricing, and other relevant information.
- **Flexible Ordering System**
  Sales representatives can create Sales Orders using their mobile phones or laptops anytime and anywhere.
- **Provides Useful Reporting and Dashboard**
  Provide reliable information to support performance monitoring and decision-making.

To support operational continuity and business sustainability, the Company leverages integrated information systems to enhance distribution and service management. These systems enable real-time monitoring of product status and fleet movements, ensuring that availability, quantity, and quality remain aligned with customer requirements.

Customer feedback is collected and evaluated on a regular basis to capture service experiences and identify improvement opportunities. Insights gained from this process support continuous service enhancement and stronger customer engagement.

After-sales support is provided through branch representatives, sales teams, and Customer Relationship Officers (CROs). All customer complaints are managed through the MFiles system to ensure timely, traceable, and accurate resolution.

Through the use of integrated technology, structured feedback management, and responsive after-sales service, the Company maintains consistent levels of customer satisfaction.

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[SEOJK G.4]

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Statement of use	PT AKR Corporindo Tbk (AKR) has reported the information cited in this GRI content index for the period 01 January – 31 December 2025 with reference to the GRI Standards.
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Sustainability Report

PT AKR Corporindo Tbk

AKR Tower 26th Floor
JL. Panjang No. 5 Kebon Jeruk
Jakarta Barat 11530, Indonesia

(021) 5311110
www.akr.co.id